Pennsylvania-American Water

Exhibit 3-A Revised

Docket Nos. R-2025-3057983 (Water)
R-2025-3058051 (Wastewater)

March 13, 2026

- 3-A Revised Summary
- 3-A Revised Water Operations
- 3-A Revised Wastewater SSS General Operations
- 3-A Revised BASA WW Operations
- 3-A Revised Wastewater CSS Operations
- 3-A Revised Elizabeth Borough WW CSS Operations

Pennsylvania-American Water Company

3-A Combined Water and Wastewater Revenue Requirement - Summary

		Total Company	Water Operations	Wastewater SSS General Operations	BASA Wastewater Operations	CSS Wastewater Operations	Elizabeth CSS Wastewater Operations
Present Rate Revenue	(1)	$1,162,135,869	$953,098,389	$108,665,761	$12,761,096	$85,843,356	$1,767,267
Additional Revenue Requirement	(2)	159,597,595	$90,420,272	$19,727,348	$35,347,112	$10,590,008	$3,512,854
Act 11 - Wastewater Allocation	(3)	0	53,010,182	(12,710,621)	(30,280,040)	(7,062,475)	(2,957,046)
Proposed Revenues		$1,321,733,464	$1,096,528,843	$115,682,488	$17,828,168	$89,370,889	$2,323,075
Rate Increase/(Decrease)		$159,597,595	$143,430,454	$7,016,727	$5,067,072	$3,527,533	$555,808
		13.7%	15.0%	6.5%	39.7%	4.1%	31.5%

Notes:

(1) Present Rate Revenue: Present Rate Revenues are developed in the sections of Exhibit 3-A that relate to each of these operations.

(2) Additional Revenue Requirement: The Additional Revenue Requirement are developed in subsequent sections of this Exhibit 3-A for each of the operations.

(3) Act 11 - Wastewater Allocation is the allocation between wastewater operations and water operations achieved by the proposed consolidation of water and wastewater revenue requirements to derive the water and wastewater rates proposed by the Company in this case.

Water Operations

Pennsylvania-American Water Company - Water Operations
Docket Nos. R-2025-3057983 (Water)
R-2023-3058051 (Wastewater)
Exhibit 3-A Revised

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Deferred Taxes	Stmt 8 Supplemental	Remove deferred tax asset for CAMT	44R2	$1,134,978,395	$1,166,388,841	$31,410,446
Concomitant Changes:						
Pro Forma Statement of Income			1R2			
Revenue			2R2, 3R2			
Summary of Adjustments to Operating Revenues			4R2			
Penalties			25R2			
Summary of Rate Base Adjustments			26R2			
Cash Working Capital Requirements - Expense			32R2			
Support of Expense Days			33R2			
Accrued and Prepaid Taxes			34R2			
Cash Working Capital Requirements - Interest & Dividends			36R2			
Summary of Operating Expense Adjustments			47R2			
Uncollectible Accounts			64R2			
General Assessment			70R2			
Income Taxes			71R2 & 72R2			
Interest Expense			73R2			
Income Deductions			74R2			

Pennsylvania-American Water Company - Water Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$925,651,231	$16,208,820	$941,860,051	($8,549,426)	$933,310,625	$19,787,764	$953,098,389	$90,420,272	$1,043,518,661	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	269,198,392	(7,235,620)	261,962,772	13,710,524	275,673,296	6,241,835	281,915,131	1,058,822	282,973,953	3
4	Depreciation	195,559,246	23,090,863	218,650,109	(1,312,659)	217,337,450	10,051,088	227,388,538	0	227,388,538	4
5	Amortizations	946,803	0	946,803	(3,849,071)	(2,902,268)	4,184,379	1,282,111	0	1,282,111	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	4,918,303	0	4,918,303	(1,935,563)	2,982,740	48,148	3,030,888	0	3,030,888	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	1,749,876	0	1,749,876	376,790	2,126,666	34,644	2,161,310	0	2,161,310	9
10	Payroll Taxes	4,597,641	0	4,597,641	279,350	4,876,991	161,018	5,038,009	0	5,038,009	10
11	General Assessment	5,377,035	1,441,004	6,818,039	(62,918)	6,755,121	144,415	6,899,536	661,559	7,561,095	11
12	Other Taxes and Licenses	44,327	0	44,327	0	44,327	0	44,327	0	44,327	12
13	Total Taxes Other Than Income	16,687,182	1,441,004	18,128,186	(1,342,341)	16,785,845	388,225	17,174,070	661,559	17,835,629	13
14	**Utility Operating Income Before Income Taxes**	**443,259,608**	**(1,087,427)**	**442,172,181**	**(15,755,879)**	**426,416,302**	**(1,077,763)**	**425,338,539**	**88,699,891**	**514,038,430**	14
15	Income Taxes:										15
16	State Income Tax	22,762,809	(565,316)	22,197,493	(1,813,187)	20,384,306	(451,185)	19,933,121	6,199,520	26,132,641	16
17	Federal Income Tax	53,178,960	(1,367,096)	51,811,864	(3,588,449)	48,223,415	(1,102,847)	47,120,568	17,323,267	64,443,835	17
18	Amortization Of ITC & Excess Deferred Taxes	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	18
19	Total Income Taxes	75,708,177	(1,932,412)	73,775,765	(5,401,636)	68,374,129	(1,554,032)	66,820,097	23,522,787	90,342,884	19
20	Total Operating Revenue Deductions	558,099,800	15,363,835	573,463,635	1,804,817	575,268,452	19,311,495	594,579,947	25,243,168	619,823,115	20
21	**Utility Operating Income**	**367,551,431**	**844,985**	**368,396,416**	**(10,354,243)**	**358,042,173**	**476,269**	**358,518,442**	**65,177,104**	**423,695,546**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	89,585,205	0	89,585,205	11,030,307	100,615,512	5,428,456	106,043,968	8,623	106,052,591	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	6,962,581	0	6,962,581	(6,962,581)	0	0	0	0	0	25
26	Total Income Deductions	96,547,786	0	96,547,786	4,067,726	100,615,512	5,428,456	106,043,968	8,623	106,052,591	26
27	**Net Income**	**$271,003,645**	**$844,985**	**$271,848,630**	**($14,421,969)**	**$257,426,661**	**($4,952,187)**	**$252,474,474**	**$65,168,481**	**$317,642,955**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$271,003,645**		**$271,848,630**		**$257,426,661**		**$252,474,474**		**$317,642,955**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED, EADIT AMP AND DSIC ADJUSTMENTS (*)	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (**)	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	MANWALAMINK, APPALACHIAN CORNER W. ACQ ADJUSTMENT	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (***)	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	461.1	RESIDENTIAL	$598,333,940	($6,078,599)	$19,331,182	($1,921,769)	$2,954,742	$612,619,496	($2,774,728)	$889,300		$610,734,068
4	461.2	COMMERCIAL	224,191,819	(3,501,142)	4,860,097	172,896	1,009,918	226,733,588	(6,221,838)	623,415		221,135,165
5	461.3	INDUSTRIAL	45,596,129	(615,010)	976,496		75,685	46,033,300		18,050	(356,134)	45,695,216
6	464	MUNICIPAL	25,395,817	(575,873)	589,781	(587,602)	37,669	24,859,793	(736,444)	6,068		24,129,418
7	466	SALES FOR RESALE	4,222,163	(32,492)	63,780		(73,090)	4,180,361			89,867	4,270,227
8		**TOTAL METERED SALES**	**$897,739,868**	**($10,803,117)**	**$25,821,337**	**($2,336,475)**	**$4,004,925**	**$914,426,538**	**($9,733,010)**	**$1,536,833**	**($266,267)**	**$905,964,094**
9		UNMETERED SALES										
10	460	RESIDENTIAL	$27,870		570			$28,440				$28,440
11	460	COMMERCIAL						0				0
12	460	INDUSTRIAL						0				0
13	460	MUNICIPAL						0				0
14	460	MISCELLANEOUS						0				0
15		**TOTAL UNMETERED SALES**	**$27,870**	**$0**	**$570**		**$0**	**$28,440**	**$0**	**$0**	**$0**	**$28,440**
16	462.1	PRIVATE FIRE PROTECTION	5,467,164	(15,892)	200,448			5,651,720		4,723	(10,657)	5,645,786
17	462.2	PUBLIC FIRE PROTECTION	10,717,497	68,868	258,038			11,044,404		17,914	0	11,062,318
18		**TOTAL WATER SALES**	**$913,952,399**	**($10,750,141)**	**$26,280,394**	**($2,336,475)**	**$4,004,925**	**$931,151,102**	**($9,733,010)**	**$1,559,470**	**($276,924)**	**$922,700,638**
19		OTHER OPERATING REVENUES										
20	469	GUARANTEED REVENUES	$0					$0				$0
21	470	LATE PAYMENT FEES	4,325,613				515,442	4,841,055			(43,934)	4,797,121
22	471	MISC SERVICE REVENUES	4,401,774				502	4,402,276			15,038	4,417,314
23	472	RENTS FROM PROPERTIES	962,725					962,725			(50,949)	911,776
24	473	INTERCOMPANY RENTS	471,957					471,957			(19,117)	452,840
25	474	OTHER WATER REVENUES	1,536,763	($1,505,826)				30,937				30,937
26 27		**TOTAL OTHER OPERATING REVENUES**	**$11,698,832**	**($1,505,826)**	**$0**	**$0**	**$515,944**	**$10,708,950**	**$0**	**$0**	**($98,962)**	**$10,609,988**
28		**TOTAL OPERATING REVENUES**	**$925,651,231**	**($12,255,967)**	**$26,280,394**	**($2,336,475)**	**$4,520,869**	**$941,860,052**	**($9,733,010)**	**$1,559,470**	**($375,886)**	**$933,310,626**

(*) The metered sales adjustments represent the removal of the Unbilled, EADIT, DSIC and AMP surcharges.

(**) The metered sales adjustments represent revenues from Farmington, East Dunkard, Audubon annualization of revenues from change in contract customer rates and changes in other operating revenues.

(***) The metered sales adjustments represent revenue from Cleveland-Cliffs' Steelton facilities, annualization of revenues from contract customer rates and changes in other operating revenues.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS (*)	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	461.1	RESIDENTIAL	$610,734,068	$2,960,875	($4,610,475)		$14,938,615		$624,023,083	9.63%	$60,096,790	$684,119,873
4	461.2	COMMERCIAL	221,135,165	1,300,647	(2,225,297)		5,396,771		225,607,286	8.00%	18,040,698	243,647,984
5	461.3	INDUSTRIAL	45,695,216	105,215			1,039,554		46,839,985	7.54%	3,533,772	50,373,757
6	464	MUNICIPAL	24,129,418		(32,778)		593,768		24,690,407	0.79%	194,833	24,885,240
7	466	SALES FOR RESALE	4,270,227	92,312			25,739		4,388,278	87.43%	3,836,856	8,225,134
8		**TOTAL METERED SALES**	**$905,964,094**	**$4,459,048**	**($6,868,550)**	**$0**	**$21,994,447**	**$0**	**$925,549,039**	**9.26%**	**$85,702,950**	**$1,011,251,989**
9		UNMETERED SALES										
10	460	RESIDENTIAL	$28,440						$28,440	20.25%	5,760	$34,200
11	460	COMMERCIAL	0						0	0.00%	0	0
12	460	INDUSTRIAL	0						0	0.00%	0	0
13	460	MUNICIPAL	0						0	0.00%	0	0
14	460	MISCELLANEOUS	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$28,440**	**$0**	**$0**	**$0**	**$0**	**$0**	**$28,440**	**20.25%**	**$5,760**	**$34,200**
16	462.1	PRIVATE FIRE PROTECTION	5,645,786				135,621		5,781,407	32.86%	1,899,639	7,681,046
17	462.2	PUBLIC FIRE PROTECTION	11,062,318						11,062,318	21.19%	2,344,260	13,406,577
18		**TOTAL WATER SALES**	**$922,700,638**	**$4,459,048**	**($6,868,550)**	**$0**	**$22,130,068**	**$0**	**$942,421,203**	**9.54%**	**$89,952,609**	**$1,032,373,812**
19		OTHER OPERATING REVENUES										
20	469	GUARANTEED REVENUES	$0						$0	0.00%	0	$0
21	470	LATE PAYMENT FEES	4,797,121					102,527	4,899,648	9.54%	467,664	5,367,312
22	471	MISC SERVICE REVENUES	4,417,314					15,507	4,432,821	0.00%	0	4,432,821
23	472	RENTS FROM PROPERTIES	911,776					(50,837)	860,939	0.00%	0	860,939
24	473	INTERCOMPANY RENTS	452,840					0	452,840	0.00%	0	452,840
25	474	OTHER WATER REVENUES	30,937						30,937	0.00%	0	30,937
26		**TOTAL OTHER OPERATING**										
27		**REVENUES**	**$10,609,988**	**$0**	**$0**	**$0**	**$0**	**$67,197**	**$10,677,185**	**4.38%**	**$467,664**	**$11,144,849**
28		**TOTAL OPERATING REVENUES**	**$933,310,626**	**$4,459,048**	**($6,868,550)**	**$0**	**$22,130,068**	**$67,197**	**$953,098,389**	**9.49%**	**$90,420,272**	**$1,043,518,661**

(*) The metered sales adjustment represent revenue from organic growth (loss) in customers and change in contract customer rates.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2025 AMOUNT	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2026 AMOUNT	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2027 AMOUNT
1	Per Books		$925,651,231				
2	Present Rates At 6/30/2026				$941,860,052		
3	Present Rates At 6/30/2027						$933,310,626
4							
5	TCJA, EADIT & Recoupment Adjustment	(1,500,952)					
6	Unbilled Adjustment	(9,834,285)					
7	DSIC Adjustment	(2,061,585)				22,130,068	
8	AMP & Paperless Bill Credits Adjustment	1,140,855					
9	Annualize 2024 Rate Change	25,821,907					
10	Private Fire Protection	200,448		(10,657)			
11	Public Fire Protection	258,038		0		0	
12	Change in Customers	1,906,240		2,130,761		4,261,521	
13	Usage Normalization	(4,242,715)		(11,863,771)		(6,868,550)	
14	Annualize Farmington Water	176,516					
15	Annualize East Dunkard Water	1,415,551					
16	Annualize Audubon Water	2,418,441					
17	Acquisition Manwalamink Water			422,381			
18	Acquisition Appalachian Water			$719,850			
19	Acquisition Corner Water			$417,239			
20							
21							
22							
23	Cleveland-Cliffs			($438,527)			
24	Specific Customer Adjustment	(5,583)		172,260		197,526	
25	Other Operating Revenues						
26	469 - Guaranteed Revenues						
27	470 - Penalties	515,442		(43,934)		102,527	
28	471 - Misc Service Revenues	502		15,038		15,507	
29	472 -Rents From Properties			(50,949)		(50,837)	
30	473 -Intercompany Rents			(19,117)		0	
31							
32	Pro Forma Adjustment		16,208,820		(8,549,426)		19,787,763
33							
34	Pro Forma Present Rates At June 30, 2025		$941,860,051				
35							
	Pro Forma Present Rates At June 30, 2026				$933,310,626		
	Pro Forma Present Rates At June 30, 2027						$953,098,389

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Water Sales	$904,118,114	$929,645,275	$921,194,811	$940,915,377	$1,030,867,985
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	4,325,613	4,833,226	4,789,292	4,891,819	5,359,483
5	Less: Per Books At 06/30/2025		4,325,613			
6	Less: Present Rates At 06/30/2025			4,833,226		
7	Less: Present Rates At 06/30/2026				4,789,292	
8	Less: Present Rates At 06/30/2027					4,891,819
9	Pro Forma Adjustments		$507,613	($43,934)	$102,527	$467,664

Witness: Max McClellan

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$22,875,288	$24,847,632	$24,847,632	$24,847,632
2	Depreciable Plant		7,379,066,618	7,770,908,873	8,267,302,034	8,267,302,034
3	Total Utility Plant In Service		7,401,941,906	7,795,756,505	8,292,149,666	8,292,149,666
4	Deduct:					
5	Contributions In Aid Of Construction		303,343,487	306,255,197	309,073,376	309,073,376
6	Customer Advances For Construction		68,355,077	72,283,140	72,509,763	72,509,763
7	Excluded Property		1,558,014	1,558,014	1,558,014	1,558,014
8	Sub-Total		373,256,578	380,096,351	383,141,153	383,141,153
9	Net Utility Plant In Service		7,028,685,328	7,415,660,154	7,909,008,513	7,909,008,513
10	Accumulated Depreciation		1,335,591,081	1,474,403,795	1,630,028,418	1,630,028,418
11	Depreciated Utility Plant In Service		5,693,094,247	5,941,256,359	6,278,980,095	6,278,980,095
12	Add:					
13	Materials And Supplies		23,636,767	23,636,767	23,636,767	23,636,767
14	Cash Working Capital - Expenses		24,451,860	24,085,803	24,869,831	24,869,831
15	Accrued And Prepaid Taxes		5,706,612	5,111,766	5,198,832	5,618,529
16	Acquisition Adjustments		5,912,947	10,911,897	9,903,781	9,903,781
17	Other Additions		327,057	2,913,269	2,612,252	2,612,252
18	Deduct:					
19	Cash Working Capital - Int And Div		10,878,170	12,859,492	13,553,271	13,554,391
20	Unamortized Itc (3%)		221,087	205,283	189,479	189,479
21	Extension Deposits In Suspense		38,165	38,165	38,165	38,165
22	Citizens Acquistion CIAC & CAC, per settlement		0	17,301,520	16,890,221	16,890,221
23	Tax Cuts and Jobs Act -Stub Period		(1,508,401)	(116,031)	0	0
24	Other Deductions		431,508	403,818	376,128	376,128
25	Deferred Taxes		1,101,348,481	1,163,084,274	1,166,388,841	1,166,388,841
26	Total Rate Base Elements		$4,641,720,480	$4,814,139,340	$5,147,765,453	$5,148,184,030
27	Utility Operating Income					
28	Per Books	$367,551,431	7.92%	7.63%	7.14%	7.14%
29	Present Rates At 06/30/2025	368,396,416	7.94%	-	-	-
30	Present Rates At 06/30/2026	358,042,173	-	7.44%	-	-
31	Present Rates At 06/30/2027	358,518,442	-	-	6.96%	-
32	Proposed Rates At 06/30/2027	423,695,546	-	-	-	8.23%

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for water service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$915,816,946	$941,860,051	$933,310,625	$953,098,389
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$41,323,952,651	$42,499,082,716	$42,113,311,218	$43,006,184,653
11	Total Billed Revenue	$915,816,946	$941,860,051	$933,310,625	$953,098,389
12	Total Dollar Days	$41,323,952,651	$42,499,082,716	$42,113,311,218	$43,006,184,653
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	9.7	9.5	11.9	11.6
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	35.4	35.6	33.2	33.5
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$250,700,147	$264,798,582	$270,969,720
20	Operating Expenses Per Day (Line 20 / 365 Days)		686,850	725,476	742,383
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$24,451,860	$24,085,803	$24,869,831

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$60,087,438	$724,053,629	$60,087,438	$724,053,629	$67,568,162	$814,196,353	$69,814,144	$841,260,436
2	Group Insurance	11.00	10,100,142	111,101,562	10,100,142	111,101,562	11,541,746	126,959,206	11,977,661	131,754,271
3	OPEB's and VEBA	65.00	(6,795,356)	(441,698,114)	(6,893,794)	(448,096,584)	(5,885,345)	(382,547,399)	(5,885,345)	(382,547,399)
4	Pension	(5.50)	1,072,810	(5,900,458)	1,072,810	(5,900,458)	(324,092)	1,782,503	(324,092)	1,782,503
5	Purchased Power	31.06	18,128,024	563,056,415	18,246,050	566,722,302	20,735,305	644,038,562	21,106,340	655,562,910
6	Purchased Water	31.29	2,773,162	86,763,222	2,773,162	86,763,222	2,795,782	87,470,928	2,795,784	87,470,990
7	Chemicals	44.75	20,733,559	927,907,014	20,733,559	927,907,014	21,930,735	981,485,275	22,744,910	1,017,922,758
8	Miscellaneous	23.44	44,840,229	1,050,947,547	41,328,757	968,647,056	43,235,935	1,013,346,739	43,696,406	1,024,139,076
9	Transportation	32.34	2,835,562	91,705,774	2,835,562	91,705,774	3,001,858	97,084,004	3,095,090	100,099,249
10	Ins Other Than Group	(86.09)	21,371,442	(1,839,815,191)	21,371,442	(1,839,815,191)	17,329,117	(1,491,821,308)	18,773,193	(1,616,138,283)
11	Service Company	12.05	71,192,953	857,875,079	71,192,953	857,875,079	74,478,487	897,465,763	74,272,977	894,989,368
12	Waste Disposal	47.04	3,117,436	146,644,198	3,117,436	146,644,198	3,706,655	174,361,060	4,216,691	198,353,154
13	Telephone	34.55	3,365,806	116,281,363	3,365,806	116,281,363	3,365,806	116,281,363	3,365,806	116,281,363
14	Rents	52.71	228,907	12,064,896	228,907	12,064,896	178,514	9,408,866	180,238	9,499,730
15	Natural Gas	50.28	1,139,917	57,313,277	1,139,917	57,313,277	1,139,917	57,313,277	1,139,917	57,313,277
16	Totals		$254,192,031	$2,458,300,213	$250,700,147	$2,373,267,139	$264,798,582	$3,146,825,192	$270,969,720	$3,137,743,403
17	Average Lag			9.7		9.5		11.9		11.6
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$273,796,033		$266,560,413		$280,550,287		$286,953,140	
19	Uncollectibles		14,772,917		11,029,181		10,929,067		11,160,782	
20	Amortizations		4,831,085		4,831,085		4,822,638		4,822,638	
21	Sum Of Other Expenses		209,351,802		209,371,390		221,562,647		227,273,314	
22	Miscellaneous		$44,840,229		$41,328,757		$43,235,935		$43,696,406	

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$6,818,039	$3,317,490	$6,755,121	$3,286,875	$6,899,536	$3,357,144	$7,561,095	$3,679,042
2	Public Utility Realty Tax	90.1	1,749,876	432,163	2,126,666	525,218	2,161,310	533,774	2,161,310	533,774
3	Local Property Tax	118.2	4,918,303	1,592,094	2,982,740	965,537	3,030,888	981,123	3,030,888	981,123
4	State Income Tax	7.2	22,197,493	439,389	20,384,306	403,498	19,933,121	394,567	26,132,641	517,283
5	Federal Income Tax	(0.5)	51,811,864	(74,524)	48,223,415	(69,362)	47,120,568	(67,776)	64,443,835	(92,693)
6	Totals			$5,706,612		$5,111,766		$5,198,832		$5,618,529

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION									
1	**Average Lag Calculation**	**LONG TERM INTEREST**		**SHORT TERM INTEREST**		**PREFERRED DIVIDEND**				
2	Future Revenue Lag Days	45.1		45.1		45.1				
3	Less: Interest Payments Lag Days	91.8		15.1		46.1				
4	Average Lag Between The Payment	(46.7)		30.0		(1.0)				
5	Of Interest And The Receipt									
6	Of Revenues									
		PRESENT RATES		**PRESENT RATES**		**PRESENT RATES**		**PROPOSED AMOUNT**		
7	**Long Term Debt**	**6/30/25**		**6/30/26**		**6/30/27**		**6/30/27**		
8	Working Capital Requirements									
9	Pro Forma Annual Interest Expense	$89,585,205		$100,615,512		$106,043,968		$106,052,591		
10	Interest Expense Per Day									
11	(Line 9 / 365 Days)	245,439		275,659		290,531		290,555		
12	Cash Working Capital Required									
13	(Line 4 Col.1 X Line 11)		(11,449,729)		(12,859,492)		(13,553,271)		(13,554,391)	
14	**Short Term Debt**									
15	Working Capital Requirements									
16	Pro Forma Annual Interest Expense	6,962,581		0		0		0		
17	Interest Expense Per Day									
18	(Line 16 / 365 Days)	19,076		0		0		0		
19	Cash Working Capital Required									
20	(Line 4 Col.2 X Line 18)		571,559		0		0		0	
21	**Preferred Dividends**									
22	Working Capital Requirements									
23	Pro Forma Annual Dividend Expense	0		0		0		0		
24	Dividend Expense Per Day									
25	(Line 23 / 365 Days)	0		0		0		0		
26	Cash Working Capital Required									
27	(Line 4 Col.3 X Line 25)		0		0		0		0	
28	Total Cash Working Capital Required									
29	(Line 13 + Line 20 + Line 27)		($10,878,170)		($12,859,492)		($13,553,271)		($13,554,391)	

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($1,101,348,481)	($1,163,084,274)	($1,166,388,841)
2	Less: Prior Year		(1,101,348,481)	(1,163,084,274)
3	Effect to Rate Base Element	($1,101,348,481)	($61,735,793)	($3,304,567)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$269,198,392				
2	Present Rates At 06/30/2025				$261,962,772		
3	Present Rates At 06/30/2026						$275,673,296
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$7,201,374		$2,084,964	
6	Group Insurance	0		1,441,604		435,915	
7	Other Post Employment Benefits & VEBA	(98,438)		1,008,449		-	
8	Pension	0		(1,396,902)		-	
9	Purchased Power	0		2,993,784		549,787	
10	Purchased Water	0		22,620		2	
11	Chemicals	0		1,197,176		814,175	
12	Change In Consumption Expense	118,026		(504,529)		(178,752)	
13	Transportation Expense	0		166,296		93,232	
14	Insurance Other Than Group	0		(4,042,325)		1,444,076	
15	Regulatory Expense (Rate Case Expense)	0		(8,447)		-	
16	Service Company Expense	0		3,285,534		(205,510)	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		2,245,028		(189,535)	
19	401K & Defined Contribution Plan	0		416,465		134,827	
20	Rent Expense	0		(50,393)		1,724	
21	Waste Disposal	0		589,219		510,036	
22	Miscellaneous Adjustments	(3,511,472)		(754,315)		515,179	
23	Uncollectibles	(3,743,736)		(100,114)		231,715	
24	Pro Forma Adjustments		(7,235,620)		13,710,524		6,241,835
25	Present Rates At 06/30/2025		$261,962,772				
26	Present Rates At 06/30/2026				$275,673,296		
27	Present Rates At 06/30/2027						$281,915,131

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs.
This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$915,816,946	$941,860,051	$933,310,625	$953,098,389	$1,043,518,661
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		$11,029,181	$10,929,067	$11,160,782	$12,219,604
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		14,772,917			
6	Less: Present Rates 06/30/2025			11,029,181		
7	Less: Present Rates 06/30/2026				10,929,067	
8	Less: Present Rates 06/30/2027					11,160,782
9	Pro Forma Adjustment		($3,743,736)	($100,114)	$231,715	$1,058,822
670.7	Customer Accounting And Collecting - Bad Debt		($3,743,736)	($100,114)	$231,715	$1,058,822

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Water Sales	$925,464,914	$916,924,584	$936,527,099	$1,026,325,625
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	5,060,922	5,014,219	5,121,416	5,612,481
4	Consumer Advocate Fee At 0.001431798839	1,325,080	1,312,852	1,340,918	1,469,492
5	Small Business Advocate Fee At 0.000466832742	432,037	428,050	437,202	479,122
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	6,818,039	6,755,121	6,899,536	7,561,095
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	5,377,035			
10	Less: Pro Forma Under Present Rates At 06/30/2025		6,818,039		
11	Less: Pro Forma Under Present Rates At 06/30/2026			6,755,121	
12	Less: Pro Forma Under Present Rates At 06/30/2027				6,899,536
13	Pro Forma Adjustment	$1,441,004	($62,918)	$144,415	$661,559
	507.1 Taxes Other Than Income				$2,184,060

Witness: Lori O'Malley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$22,197,493	$20,384,306	$19,933,121	$26,132,641
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	22,762,809			
5	Less: Present Rates 06/30/2025		22,197,493		
6	Less: Present Rates 06/30/2026			20,384,306	
7	Less: Present Rates 06/30/2027				19,933,121
8	Pro Forma Adjustment	($565,316)	($1,813,187)	($451,185)	$6,199,520
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$51,811,864	$48,223,415	$47,120,568	$64,443,835
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	53,178,960			
13	Less: Present Rates 06/30/2025		51,811,864		
14	Less: Present Rates 06/30/2026			48,223,415	
15	Less: Present Rates 06/30/2027				47,120,568
19	Pro Forma Adjustment	($1,367,096)	($3,588,449)	($1,102,847)	$17,323,267

Witness: Linda Schlessman

Pennsylvania-American Water Company - Water Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$443,259,608	$442,172,181	$426,416,302	$425,338,539	$514,038,430
2	Less: Interest Expense	96,547,786	96,547,786	100,615,512	106,043,968	106,052,591
3	Taxable Operating Income	346,711,822	345,624,395	325,800,790	319,294,571	407,985,839
4	Add: Premature Property Losses / Amortizations	946,803	946,803	(2,902,268)	1,282,111	1,282,111
5	Depr - Straight Line-Remaining Life (Including COR)	195,559,246	218,650,109	217,337,450	227,388,538	227,388,538
6	Taxable Meals & Entertainment	178,542	178,542	178,542	178,542	178,542
7	Audubon UPAA Perm	0	0	0	296,979	296,979
8	Total	196,684,591	219,775,454	214,613,724	229,146,170	229,146,170
9	Deduct:					
10	Tax Depreciation:					
11	State Tax Depreciation Adjustments	258,505,190	287,583,920	268,260,900	263,274,486	263,274,486
12	Total	258,505,190	287,583,920	268,260,900	263,274,486	263,274,486
13	State Taxable Income	284,891,223	277,815,929	272,153,614	285,166,254	373,857,523
14	State Income Tax At:					
15	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	22,762,809	22,197,493	20,384,306	19,933,121	26,132,641
16	Taxable Income After State Income Tax	262,128,414	255,618,436	251,769,308	265,233,133	347,724,882
17	Add:					
18	Federal Tax Depreciation Adjustments	35,602,471	35,602,471	26,679,160	8,437,199	8,437,199
19	Income Subject To Federal Income Tax	297,730,885	291,220,907	278,448,468	273,670,333	356,162,081
20	Federal Income Tax @ 21%	62,523,486	61,156,390	58,474,178	57,470,770	74,794,037
21	Excess ADIT	9,344,526	9,344,526	10,250,763	10,350,202	10,350,202
22	Federal Tax Liability	$53,178,960	$51,811,864	$48,223,415	$47,120,568	$64,443,835

Witness: Linda Schlessman

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$89,585,205	$100,615,512	$106,043,968	$106,052,591
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	89,585,205			
5	Less: Present Rates At 06/30/2025		89,585,205		
6	Less: Present Rates At 06/30/2026			100,615,512	
7	Less: Present Rates At 06/30/2027				106,043,968
8	Pro Forma Adjustment	$0	$11,030,307	$5,428,456	$8,623
9	Interest On Short Term Debt Per Computation				
10	Shown On Following Page	$6,962,581	$0	$0	$0
11	Less: Interest On Short Term Debt As Per Book				
12	Computation On Following Page	6,962,581			
13	Less: Present Rates At 06/30/2025		6,962,581		
14	Less: Present Rates At 06/30/2026			0	
15	Less: Present Rates At 06/30/2027				0
16	Pro Forma Adjustment	$0	($6,962,581)	$0	$0

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$2,066,992,372	42.15%	4.58%	$2,288,695,194	43.87%	4.76%	$2,462,827,758	43.68%	4.71%
3	Short Term Debt	157,999,439	3.22%	4.59%	0	0.00%	0.00%	0	0.00%	0.00%
4	Total Debt	2,224,991,811	45.37%		2,288,695,194	43.87%		2,462,827,758	43.68%	
5	Preferred Stock	319,599	0.01%	9.71%	320,034	0.01%	9.71%	316,013	0.01%	9.71%
6	Common Equity	2,678,031,328	54.62%		2,927,721,706	56.12%		3,174,433,173	56.31%	
7	Totals	$4,903,342,738	100.00%		$5,216,736,934	100.00%		$5,637,576,945	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$4,641,720,480	$4,814,139,340	$5,147,765,453	$5,148,184,030
10	Debt Percentage (From Above)	42.15%	43.87%	43.68%	43.68%
11	Debt Portion Of Rate Base	1,956,485,182	2,111,962,928	2,248,543,950	2,248,726,784
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$89,585,205	$100,615,512	$106,043,968	$106,052,591
14	**Application Of Short Term Debt Interest:**				
15	Original Cost Rate Base	$4,641,720,480	$4,814,139,340	$5,147,765,453	$5,148,184,030
16	Debt Percentage (From Above)	3.22%	0.00%	0.00%	0.00%
17	Debt Portion Of Rate Base	149,463,399	0	0	0
18	Interest Cost (From Above)	4.59%	0.00%	0.00%	0.00%
19	Pro Forma Short Term Interest Deduction	$6,962,581	$0	$0	$0

Witness: Ann E. Bulkley

Wastewater SSS General Operations

Pennsylvania-American Water Company - Wastewater SSS General Operations
Docket Nos. R-2025-3057983 (Water)
R-2023-3058051 (Wastewater)
Exhibit 3-A Revised

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Deferred Taxes	Stmt 8 Supplemental	Remove deferred tax asset for CAMT	106R2	$77,227,974	$79,365,253	$2,137,279
Concomitant Changes:						
Pro Forma Statement of Income			75R2			
Revenue			76R2 & 77R2			
Summary of Adjustments to Operating Revenues			78R2			
Penalties			93R2			
Summary of Rate Base Adjustments			94R2			
Cash Working Capital Requirements - Expense			99R2			
Support of Expense Days			100R2			
Accrued and Prepaid Taxes			101R2			
Cash Working Capital Requirements - Interest & Dividends			103R2			
Summary of Operating Expense Adjustments			109R2			
Uncollectible Accounts			124R2			
General Assessment			130R2			
Income Taxes			131R2 & 132R2			
Interest Expense			133R2			
Income Deductions			134R2			

Pennsylvania-American Water Company - Wastewater SSS General Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$88,442,151	$17,713,614	$106,155,765	$432,231	$106,587,996	$2,077,765	$108,665,761	$19,727,348	$128,393,109	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	21,794,721	(246,619)	21,548,102	4,494,211	26,042,313	3,328,137	29,370,450	231,007	29,601,457	3
4	Depreciation	26,679,281	1,371,782	28,051,063	(392,866)	27,658,197	680,444	28,338,641	0	28,338,641	4
5	Amortizations	3,342	0	3,342	740	4,082	252,790	256,872	0	256,872	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	1,245,667	1,245,667	5,976	1,251,643	0	1,251,643	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	437,341	0	437,341	10,005	447,346	15,723	463,069	0	463,069	10
11	General Assessment	511,528	246,753	758,281	3,169	761,450	15,228	776,678	144,582	921,260	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	948,869	246,753	1,195,622	1,258,841	2,454,463	36,927	2,491,390	144,582	2,635,972	13
14	**Utility Operating Income Before Income Taxes**	**39,015,938**	**16,341,698**	**55,357,636**	**(4,928,695)**	**50,428,941**	**(2,220,533)**	**48,208,408**	**19,351,759**	**67,560,167**	14
15	Income Taxes:										15
16	State Income Tax	2,872,972	1,268,611	4,141,583	(620,199)	3,521,384	(376,502)	3,144,882	1,352,553	4,497,435	16
17	Federal Income Tax	6,829,723	3,067,861	9,897,584	(1,064,482)	8,833,102	(628,217)	8,204,885	3,779,428	11,984,313	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	9,702,695	4,336,472	14,039,167	(1,684,681)	12,354,486	(1,004,719)	11,349,767	5,131,981	16,481,748	19
20	Total Operating Revenue Deductions	59,128,908	5,708,388	64,837,296	3,676,245	68,513,541	3,293,579	71,807,120	5,507,570	77,314,690	20
21	**Utility Operating Income**	**29,313,243**	**12,005,226**	**41,318,469**	**(3,244,014)**	**38,074,455**	**(1,215,814)**	**36,858,641**	**14,219,778**	**51,078,419**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	12,643,554	0	12,643,554	274,649	12,918,203	(2,098)	12,916,105	1,792	12,917,897	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	782,076	0	782,076	42,478	824,554	163,923	988,477	138	988,615	25
26	Total Income Deductions	13,425,630	0	13,425,630	317,127	13,742,757	161,825	13,904,582	1,930	13,906,512	26
27	**Net Income**	**$15,887,613**	**$12,005,226**	**$27,892,839**	**($3,561,141)**	**$24,331,698**	**($1,377,639)**	**$22,954,059**	**$14,217,848**	**$37,171,907**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$15,887,613**		**$27,892,839**		**$24,331,698**		**$22,954,059**		**$37,171,907**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	ANNUALIZE SADSBURY, FARMINGTON	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (*)	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	EDU ANNUALIZATION ADJUSTMENT	ANNUALIZE ACQUISITION ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$54,733,243	($627,174)	($55,471)	$248,659	$11,262,371	$65,561,628	($480,890)	$38,525	$245,727	$65,364,990
4	522.2	COMMERCIAL	15,719,153	(11,154)	464,781	71,981	5,248,638	21,493,399	(45,438)	473,704	255,873	22,177,538
5	522.3	INDUSTRIAL	2,175,425	(40,026)		0	163,976	2,299,375		(183)		2,299,192
6	522.4	MUNICIPAL	1,705,157	(70,358)		7,222	278,551	1,920,573	(58,793)	(179)	1,649	1,863,250
7	522.4	MISCELLANEOUS	10,845,244	691,079			327,340	11,863,663		0		11,863,663
8		**TOTAL METERED SALES**	**$85,178,222**	**($57,631)**	**$409,310**	**$327,862**	**$17,280,876**	**$103,138,638**	**($585,121)**	**$511,867**	**$503,249**	**$103,568,633**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL					$0	$0				$0
11	522.2	COMMERCIAL					0	0				0
12	522.3	INDUSTRIAL					0	0				0
13	522.4	MUNICIPAL					0	0				0
14	522.4	MISCELLANEOUS					0	0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$85,178,222**	**($57,631)**	**$409,310**	**$327,862**	**$17,280,876**	**$103,138,638**	**($585,121)**	**$511,867**	**$503,249**	**$103,568,633**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0					$0				$0
19	532	LATE PAYMENT FEES	571,761				(35,543)	536,218			2,236	538,453
20	536	MISC SERVICE REVENUES	1,570,239					1,570,239				1,570,239
21	534	RENTS FROM PROPERTIES	4,669.81					4,670				4,670
22	535	INTERCOMPANY RENTS	-					0				0
23	523	OTHER WW REVENUES	$1,117,259	($84,026)			($127,233)	906,000				906,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$3,263,929**	**($84,026)**	**$0**	**$0**	**($162,776)**	**$3,017,127**	**$0**	**$0**	**$2,236**	**$3,019,362**
26		**TOTAL OPERATING REVENUES**	**$88,442,151**	**($141,657)**	**$409,310**	**$327,862**	**$17,118,100**	**$106,155,764**	**($585,121)**	**$511,867**	**$505,485**	**$106,587,995**
												PAGE 1 0F 3

(*) The metered sales adjustments represents annualizing specific customers for 12 months of billing and annualization of the 2025 base rates.

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	$65,364,990	($10,320)	($513,020)		$678,382		$65,520,032	20.31%	$13,304,935	$78,824,967
4	522.2	COMMERCIAL	22,177,538	1,265,845	(218,385)		241,640		23,466,638	18.58%	4,359,439	27,826,077
5	522.3	INDUSTRIAL	2,299,192				24,371		2,323,563	14.27%	331,553	2,655,116
6	522.4	MUNICIPAL	1,863,250		(2,616)		19,522		1,880,156	19.24%	361,769	2,241,925
7	522.4	MISCELLANEOUS	11,863,663			451,064	130,536		12,445,263	10.19%	1,267,621	13,712,885
8		**TOTAL METERED SALES**	**$103,568,633**	**$1,255,525**	**($734,021)**	**$451,064**	**$1,094,451**	**$0**	**$105,635,652**	**18.58%**	**$19,625,317**	**$125,260,969**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	$0						$0	0.00%	0	$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	MISCELLANEOUS	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$103,568,633**	**$1,255,525**	**($734,021)**	**$451,064**	**$1,094,451**	**$0**	**$105,635,652**	**18.58%**	**$19,625,317**	**$125,260,969**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0						0	0.00%	0	$0
19	532	LATE PAYMENT FEES	538,453					$10,746	549,199	18.58%	102,032	651,231
20	536	MISC SERVICE REVENUES	1,570,239						1,570,239	0.00%	0	1,570,239
21	534	RENTS FROM PROPERTIES	$4,670						4,670	0.00%	0	4,670
22	535	INTERCOMPANY RENTS	$0						0	0.00%	0	0
23	523	OTHER WW REVENUES	$906,000						906,000	0.00%	0	906,000
23 24		**TOTAL OTHER OPERATING REVENUES**	**$3,019,362**	**$0**	**$0**	**$0**	**$0**	**$10,746**	**$3,030,108**	**3.37%**	**$102,032**	**$3,132,140**
25		**TOTAL OPERATING REVENUES**	**$106,587,995**	**$1,255,525**	**($734,021)**	**$451,064**	**$1,094,451**	**$10,746**	**$108,665,760**	**18.15%**	**$19,727,349**	**$128,393,109**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$88,442,151				
2	Present Rates At 06/30/2026				$106,155,764		
3	Present Rates At 06/30/2027						$106,587,995
4							
5	TCJA, EADIT & Recoupment Adjustment	(84,026)					
6	Unbilled Adjustment	(108,968)					
7	DSIC Adjustment	(74,468)				1,094,451	
8	Arrearage Management Program Adjustment	125,805					
9	Annualize 2024 Rate Change	17,471,914					
10	Change in Customers	409,310		$627,762		1,255,525	
11	Usage Normalization			(1,212,883)		(734,021)	
12	Flat Rate Charge Normalization	$32,304					
13	IPP Revenue Adjustment	(350,575)					
14	Annualize Sadsbury WW	200,247					
15	Annualize Farmington WW	127,615					
16	Acquisition Manwalamink WW			503,249			
17	EDU Update			511,867			
18							
19	Special Contracts Adjustment					451,064	
20	Late Payment Fee Adjustment	(35,543)		2,236		10,746	
21							
22	Pro Forma Adjustment		17,713,614		432,231		2,077,766
23	Pro Forma Present Rates At June 30, 2025		$106,155,764				
24	Pro Forma Present Rates At June 30, 2026				$106,587,995		
25	Pro Forma Present Rates At June 30, 2027						$108,665,760

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$85,069,254	$102,927,379	$103,357,374	$105,424,393	$125,049,709
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	571,761	535,119	537,355	548,101	650,133
5	Less: Per Books At 06/30/2025		571,761			
6	Less: Present Rates At 06/30/2025			535,119		
7	Less: Present Rates At 06/30/2026				537,355	
8	Less: Present Rates At 06/30/2027					548,101
9	Pro Forma Adjustments		($36,642)	$2,236	$10,746	$102,032

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$16,212,406	$16,212,406	$16,212,406	$16,212,406
2	Depreciable Plant		1,002,600,579	1,022,699,998	1,062,716,141	1,062,716,141
3	Total Utility Plant In Service		1,018,812,985	1,038,912,404	1,078,928,547	1,078,928,547
4	Deduct:					
5	Contributions In Aid Of Construction		50,775,567	51,533,834	52,292,101	52,292,101
6	Customer Advances For Construction		1,543,112	1,543,112	1,543,112	1,543,112
7	Excluded Property		0	0	0	0
8	Sub-Total		52,318,679	53,076,946	53,835,213	53,835,213
9	Net Utility Plant In Service		966,494,306	985,835,458	1,025,093,334	1,025,093,334
10	Accumulated Depreciation		249,131,690	274,659,994	293,111,426	293,111,426
11	Depreciated Utility Plant In Service		717,362,616	711,175,464	731,981,908	731,981,908
12	Add:					
13	Materials And Supplies		383,143	383,143	383,143	383,143
14	Cash Working Capital - Expenses		1,102,463	1,984,749	2,269,221	2,269,221
15	Accrued And Prepaid Taxes		436,706	830,734	833,528	925,216
16	Acquisition Adjustments		3,614,388	5,252,336	4,659,509	4,659,509
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		1,715,927	1,756,419	1,777,132	1,777,365
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		(84,324)	(6,485)	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		69,538,116	75,179,809	79,365,253	79,365,253
25	Total Rate Base Elements		$651,729,597	$642,696,683	$658,984,924	$659,076,379
26	Utility Operating Income					
27	Per Books	$29,313,243	4.50%	4.56%	4.45%	4.45%
28	Present Rates At 06/30/2025	41,318,469	6.34%	-	-	-
29	Present Rates At 06/30/2026	38,074,455	-	5.92%	-	-
30	Present Rates At 06/30/2027	36,858,641	-	-	5.59%	-
31	Proposed Rates At 06/30/2027	51,078,419	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$88,333,183	$106,155,765	$106,587,996	$108,665,761
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$3,985,814,286	$4,790,013,795	$4,809,517,140	$4,903,271,097
11	Total Billed Revenue	$88,333,183	$106,155,765	$106,587,996	$108,665,761
12	Total Dollar Days	$3,985,814,286	$4,790,013,795	$4,809,517,140	$4,903,271,097
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	25.7	25.7	16.4	16.1
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	19.4	19.4	28.7	29.0
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$20,742,359	$25,241,514	$28,561,043
20	Operating Expenses Per Day (Line 20 / 365 Days)		56,828	69,155	78,249
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$1,102,463	$1,984,749	$2,269,221

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$5,814,650	$70,066,538	$5,814,650	$70,066,538	$6,082,029	$73,288,455	$6,303,291	$75,954,662
2	Group Insurance	11.00	1,132,097	12,453,071	1,132,097	12,453,071	1,238,439	13,622,833	1,285,100	14,136,104
3	OPEB's and VEBA	65.00	18,947	1,231,552	18,947	1,231,552	28,498	1,852,367	28,498	1,852,367
4	Pension	(5.50)	123,260	(677,931)	123,260	(677,931)	123,260	(677,931)	123,260	(677,931)
5	Purchased Power	31.06	2,999,604	93,167,701	3,014,055	93,616,549	3,755,275	116,638,842	3,773,519	117,205,501
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	1,488,085	66,597,568	1,488,085	66,597,568	1,537,732	68,819,463	1,601,088	71,654,890
8	Miscellaneous	23.44	5,214,335	122,211,516	5,115,559	119,896,443	6,216,967	145,710,808	6,247,774	146,432,850
9	Transportation	32.34	580,936	18,788,219	580,936	18,788,219	153,094	4,951,249	157,572	5,096,074
10	Ins Other Than Group	(86.09)	66,313	(5,708,690)	66,313	(5,708,690)	2,216,357	(190,800,725)	2,367,624	(203,822,931)
11	Service Company	12.05	0	0	0	0	0	0	2,298,654	27,698,781
12	Waste Disposal	47.04	3,008,849	141,536,264	3,008,849	141,536,264	3,523,256	165,733,969	4,008,056	188,538,961
13	Telephone	34.55	239,983	8,290,897	239,983	8,290,897	239,983	8,290,897	239,983	8,290,897
14	Rents	52.71	71,951	3,792,298	71,951	3,792,298	58,950	3,107,059	58,950	3,107,059
15	Natural Gas	50.28	67,674	3,402,526	67,674	3,402,526	67,674	3,402,526	67,674	3,402,526
16	Totals		$20,826,684	$535,151,529	$20,742,359	$533,285,304	$25,241,514	$413,939,812	$28,561,043	$458,869,810
17	Average Lag			25.7		25.7		16.4		16.1
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$22,232,062		$21,985,443		$26,489,659		$29,833,519	
19	Uncollectibles		1,405,378		1,243,084		1,248,145		1,272,476	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		15,612,349		15,626,800		19,024,547		22,313,269	
22	Miscellaneous		$5,214,335		$5,115,559		$6,216,967		$6,247,774	

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$758,281	$368,961	$761,450	$370,503	$776,678	$377,912	$921,260	$448,262
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	1,245,667	403,232	1,251,643	405,167	1,251,643	405,167
4	State Income Tax	7.2	4,141,583	81,981	3,521,384	69,704	3,144,882	62,251	4,497,435	89,025
5	Federal Income Tax	(0.5)	9,897,584	(14,236)	8,833,102	(12,705)	8,204,885	(11,802)	11,984,313	(17,238)
6	Totals			$436,706		$830,734		$833,528		$925,216

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION							
1	**Average Lag Calculation**	**LONG TERM INTEREST**	**SHORT TERM INTEREST**	**PREFERRED DIVIDEND**				
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)				
5	Of Interest And The Receipt							
6	Of Revenues							
		PRESENT RATES		**PRESENT RATES**		**PRESENT RATES**	**PROPOSED AMOUNT**	
7	**Long Term Debt**	**6/30/25**		**6/30/26**		**6/30/27**	**6/30/27**	
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	$12,643,554		$12,918,203		$12,916,105	$12,917,897	
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	34,640		35,392		35,387	35,391	
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(1,615,956)		(1,651,037)	(1,650,804)		(1,650,990)
14	**Long Term Debt - Wastewater Specific**							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	782,076		824,554		988,477	988,615	
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	2,143		2,259		2,708	2,709	
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(99,971)		(105,382)	(126,328)		(126,375)
21	**Preferred Dividends**							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0	0	
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0	0	
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0	0		0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		($1,715,927)		($1,756,419)	($1,777,132)		($1,777,365)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($69,538,116)	($75,179,809)	($79,365,253)
2	Less: Prior Year		(69,538,116)	(75,179,809)
3	Effect to Rate Base Element	($69,538,116)	($5,641,693)	($4,185,444)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$21,794,721				
2	Present Rates At 06/30/2025				$21,548,102		
3	Present Rates At 06/30/2026						$26,042,313
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$257,374		$205,539	
6	Group Insurance	0		106,342		46,661	
7	Other Post Employment Benefits & VEBA	0		9,551		-	
8	Pension	0		-		-	
9	Purchased Power	0		732,404		-	
10	Waste Disposal	0		514,407		484,800	
11	Chemicals	0		49,647		63,356	
12	Change In Consumption Expense	14,451		8,816		18,244	
13	Transportation Expense	0		(427,842)		4,478	
14	Insurance Other Than Group	0		2,150,044		151,267	
15	Regulatory Expense (Rate Case Expense)	0		103,192		-	
16	Service Company Expense	0		-		2,298,654	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		608,870		1,736	
19	401K & Defined Contribution Plan	0		20,743		14,976	
20	Rent Expense	0		(13,001)		-	
21	Miscellaneous Adjustments	(98,776)		368,603		14,095	
22	Uncollectibles	(162,294)		5,061		24,331	
23	Pro Forma Adjustments		(246,619)		4,494,211		3,328,137
24	Present Rates At 06/30/2025		$21,548,102				
25	Present Rates At 06/30/2026				$26,042,313		
26	Present Rates At 06/30/2027						$29,370,450

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs.
This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$88,333,183	$106,155,765	$106,587,996	$108,665,761	$128,393,109
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		$1,243,084	$1,248,145	$1,272,476	$1,503,483
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,405,378			
6	Less: Present Rates 06/30/2025			1,243,084		
7	Less: Present Rates 06/30/2026				1,248,145	
8	Less: Present Rates 06/30/2027					1,272,476
9	Pro Forma Adjustment		($162,294)	$5,061	$24,331	$231,007
670.7	Customer Accounting And Collecting - Bad Debt		($162,294)	$5,061	$24,331	$231,007

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$102,927,379	$103,357,374	$105,424,393	$125,049,709
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	562,860	565,212	576,515	683,837
4	Consumer Advocate Fee At 0.001431798839	147,371	147,987	150,947	179,046
5	Small Business Advocate Fee At 0.000466832742	48,050	48,251	49,216	58,377
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	758,281	761,450	776,678	921,260
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	511,528			
10	Less: Pro Forma Under Present Rates At 06/30/2025		758,281		
11	Less: Pro Forma Under Present Rates At 06/30/2026			761,450	
12	Less: Pro Forma Under Present Rates At 06/30/2027				776,678
13	Pro Forma Adjustment	$246,753	$3,169	$15,228	$144,582

507.1 Taxes Other Than Income $409,732

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$4,141,583	$3,521,384	$3,144,882	$4,497,435
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	2,872,972			
5	Less: Present Rates 06/30/2025		4,141,583		
6	Less: Present Rates 06/30/2026			3,521,384	
7	Less: Present Rates 06/30/2027				3,144,882
8	Pro Forma Adjustment	$1,268,611	($620,199)	($376,502)	$1,352,553
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$9,897,584	$8,833,102	$8,204,885	$11,984,313
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	6,829,723			
13	Less: Present Rates 06/30/2025		9,897,584		
14	Less: Present Rates 06/30/2026			8,833,102	
15	Less: Present Rates 06/30/2027				8,204,885
16	Pro Forma Adjustment	$3,067,861	($1,064,482)	($628,217)	$3,779,428

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater SSS General Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$39,015,938	$55,357,636	$50,428,941	$48,208,408	$67,560,167
2	Less: Interest Expense	13,425,630	13,425,630	13,742,757	13,904,582	13,906,512
3	Taxable Operating Income	25,590,308	41,932,006	36,686,184	34,303,826	53,653,655
4	Add: Premature Property Losses / Amortizations	3,342	3,342	4,082	256,872	256,872
5	Depr - Straight Line-Remaining Life (Including COR)	26,679,281	28,051,063	27,658,197	28,338,641	28,338,641
6	Taxable Meals & Entertainment	5,947	5,947	5,947	5,947	5,947
7	Total	26,688,570	28,060,352	27,668,226	28,601,460	28,601,460
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	16,321,777	18,157,780	17,339,933	17,914,134	17,914,134
11	Total	16,321,777	18,157,780	17,339,933	17,914,134	17,914,134
12	State Taxable Income	35,957,101	51,834,578	47,014,477	44,991,152	64,340,981
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	2,872,972	4,141,583	3,521,384	3,144,882	4,497,435
15	Taxable Income After State Income Tax	33,084,129	47,692,995	43,493,093	41,846,270	59,843,546
16	Add:					
17	Federal Tax Depreciation Adjustments	2,247,907	2,247,907	1,724,496	574,097	574,097
18	Income Subject To Federal Income Tax	35,332,036	49,940,901	45,217,589	42,420,367	60,417,643
19	Federal Income Tax @ 21%	7,419,728	10,487,589	9,495,694	8,908,277	12,687,705
20	Excess ADIT	590,005	590,005	662,592	703,392	703,392
21	Federal Tax Liability	$6,829,723	$9,897,584	$8,833,102	$8,204,885	$11,984,313

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$12,643,554	$12,918,203	$12,916,105	$12,917,897
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	12,643,554			
5	Less: Present Rates At 06/30/2025		12,643,554		
6	Less: Present Rates At 06/30/2026			12,918,203	
7	Less: Present Rates At 06/30/2027				12,916,105
8	Pro Forma Adjustment	$0	$274,649	($2,098)	$1,792
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$782,076	$835,506	$988,477	$988,615
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	782,076			
13	Less: Present Rates At 06/30/2025		782,076		
14	Less: Present Rates At 06/30/2026			835,506	
15	Less: Present Rates At 06/30/2027				988,477
16	Pro Forma Adjustment	$0	$53,430	$152,971	$138

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$651,729,597	$642,696,683	$658,984,924	$659,076,380
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	275,681,620	271,282,270	274,071,830	274,109,866
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$12,643,554	$12,918,203	$12,916,105	$12,917,897
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$651,729,597	$642,696,683	$658,984,924	$659,076,380
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	28,936,794	35,541,127	45,338,163	45,344,455
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$782,076	$835,506	$988,477	$988,615

Witness: Ann E. Bulkley

BASA WW Operations

Pennsylvania-American Water Company - BASA WW Operations
Docket Nos. R-2025-3057983 (Water)
R-2023-3058051 (Wastewater)
Exhibit 3-A Revised

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Deferred Taxes	Stmt 8 Supplemental	Remove deferred tax asset for CAMT	154R2	$4,367,029	$4,487,886	$120,857
Concomitant Changes:						
Pro Forma Statement of Income			135R2			
Revenue			136R2 & 137R2			
Summary of Adjustments to Operating Revenues			138R2			
Penalties			144R2			
Summary of Rate Base Adjustments			145R2			
Cash Working Capital Requirements - Expense			148R2			
Support of Expense Days			149R2			
Accrued and Prepaid Taxes			150R2			
Cash Working Capital Requirements - Interest & Dividends			152R2			
Summary of Operating Expense Adjustments			157R2			
Uncollectible Accounts			171R2			
General Assessment			175R2			
Income Taxes			176R2 & 177R2			
Interest Expense			178R2			
Income Deductions			179R2			

Pennsylvania-American Water Company - BASA WW Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$8,117,161	$4,510,148	$12,627,309	$0	$12,627,309	$133,787	$12,761,096	$35,347,112	$48,108,208	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	3,561,835	(19,303)	3,542,532	3,573,579	7,116,111	388,802	7,504,913	413,915	7,918,828	3
4	Depreciation	3,716,138	7,159,877	10,876,015	(105,998)	10,770,017	590,311	11,360,328	0	11,360,328	4
5	Amortizations	0	0	0	0	0	130,326	130,326	0	130,326	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	408,917	408,917	0	408,917	0	408,917	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	133,000	0	133,000	44,219	177,219	5,431	182,650	0	182,650	10
11	General Assessment	46,948	45,596	92,544	0	92,544	981	93,525	259,061	352,586	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	179,948	45,596	225,544	453,136	678,680	6,412	685,092	259,061	944,153	13
14	**Utility Operating Income Before Income Taxes**	**659,240**	**(2,676,022)**	**(2,016,782)**	**(3,920,717)**	**(5,937,499)**	**(982,064)**	**(6,919,563)**	**34,674,136**	**27,754,573**	14
15	Income Taxes:										15
16	State Income Tax	(43,957)	355,669	311,712	(342,665)	(30,953)	(81,746)	(112,699)	2,423,481	2,310,782	16
17	Federal Income Tax	(108,383)	860,109	751,726	(841,576)	(89,850)	(258,021)	(347,871)	6,771,912	6,424,041	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	(152,340)	1,215,778	1,063,438	(1,184,241)	(120,803)	(339,767)	(460,570)	9,195,393	8,734,823	19
20	Total Operating Revenue Deductions	7,305,581	8,401,948	15,707,529	2,736,476	18,444,005	776,084	19,220,089	9,868,369	29,088,458	20
21	**Utility Operating Income**	**811,580**	**(3,891,800)**	**(3,080,220)**	**(2,736,476)**	**(5,816,696)**	**(642,297)**	**(6,458,993)**	**25,478,743**	**19,019,750**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	4,371,298	0	4,371,298	45,019	4,416,318	390,627	4,806,945	3,211	4,810,156	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	270,390	0	270,390	11,498	281,888	85,990	367,878	246	368,124	25
26	Total Income Deductions	4,641,688	0	4,641,688	56,517	4,698,206	476,617	5,174,823	3,457	5,178,280	26
27	**Net Income**	**($3,830,108)**	**($3,891,800)**	**($7,721,908)**	**($2,792,993)**	**($10,514,902)**	**($1,118,914)**	**($11,633,816)**	**$25,475,286**	**$13,841,470**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**($3,830,108)**		**($7,721,908)**		**($10,514,902)**		**($11,633,816)**		**$13,841,470**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$5,153,975	($369,023)	($1,312)		$3,146,934	$7,930,574				$7,930,574
4	522.2	COMMERCIAL	2,341,391	(218,601)	24,204		1,576,966	3,723,960				3,723,960
5	522.3	INDUSTRIAL	273,695	(31,230)	(0)		145,741	388,206				388,206
6	522.4	MUNICIPAL	328,278	(39,860)	3,052		221,880	513,350				513,350
7	522.4	BULK	0									0
8		**TOTAL METERED SALES**	**$8,097,339**	**($658,714)**	**$25,943**	**$0**	**$5,091,521**	**$12,556,090**	**$0**	**$0**	**$0**	**$12,556,090**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$8,097,339**	**($658,714)**	**$25,943**	**$0**	**$5,091,521**	**$12,556,090**	**$0**	**$0**	**$0**	**$12,556,090**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES						$0				$0
19	532	LATE PAYMENT FEES	$19,582				$45,697	65,279			$0	65,279
20	536	MISC SERVICE REVENUES	240					240				240
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES					5,700	$5,700				5,700
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$19,822**	**$0**	**$0**	**$0**	**$51,397**	**$71,219**	**$0**	**$0**	**$0**	**$71,219**
26		**TOTAL OPERATING REVENUES**	**$8,117,161**	**($658,714)**	**$25,943**	**$0**	**$5,142,919**	**$12,627,310**	**$0**	**$0**	**$0**	**$12,627,310**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	$7,930,574			$84,064		$8,014,638	277.12%	$22,210,449	$30,225,087
4	522.2	COMMERCIAL	3,723,960			39,474		3,763,434	268.81%	10,116,623	13,880,057
5	522.3	INDUSTRIAL	388,206			4,115		392,321	283.13%	1,110,760	1,503,081
6	522.4	MUNICIPAL	513,350			5,442		518,792	332.78%	1,726,461	2,245,254
7	522.4	BULK	0					0	0.00%	0	0
8		**TOTAL METERED SALES**	**$12,556,090**	**$0**	**$0**	**$133,095**	**$0**	**$12,689,185**	**277.12%**	**$35,164,293**	**$47,853,478**
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	$0					$0	0.00%	0	$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$12,556,090**	**$0**	**$0**	**$133,095**	**$0**	**$12,689,185**	**277.12%**	**$35,164,293**	**$47,853,478**
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	$0					$0	0.00%	$0	$0
19	532	LATE PAYMENT FEES	65,279				$692	65,971	277.12%	182,819	248,790
20	536	MISC SERVICE REVENUES	240					240	0.00%	0	240
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	5,700					5,700	0.00%	0	5,700
24		**TOTAL OTHER OPERATING**									
25		**REVENUES**	**$71,219**	**$0**	**$0**	**$0**	**$692**	**$71,911**	**254.23%**	**$182,819**	**$254,730**
26		**TOTAL OPERATING REVENUES**	**$12,627,310**	**$0**	**$0**	**$133,095**	**$692**	**$12,761,096**	**276.99%**	**$35,347,112**	**$48,108,208**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$8,117,161				
2	Present Rates At 06/30/2026				$12,627,310		
3	Present Rates At 06/30/2027						$12,627,310
4							
5	Unbilled Adjustment	($654,354)					
6	DSIC Adjustment	(4,360)				133,095	
7	Annualization of Acquired System	5,091,521					
8	Annualize 2024 Rate Change	25,943					
9	IPP Revenue Adjustment	5,700					
10							
11							
12							
13							
14							
15							
16	Late Payment Fees	45,697		0		692	
17							
18							
19							
20							
21	Pro Forma Adjustment		4,510,148		0		133,787
22	Pro Forma Present Rates At June 30, 2025		$12,627,309				
23	Pro Forma Present Rates At June 30, 2026				$12,627,310		
24	Pro Forma Present Rates At June 30, 2027						$12,761,097

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$7,442,985	$12,561,790	$12,561,790	$12,694,885	$47,859,178
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	19,582	65,309	65,309	66,001	248,820
5	Less: Per Books At 06/30/2025		19,582			
6	Less: Present Rates At 06/30/2025			65,309		
7	Less: Present Rates At 06/30/2026				65,309	
8	Less: Present Rates At 06/30/2027					66,001
9	Pro Forma Adjustments		$45,727	$0	$692	$182,819

Witness: Max McClellan

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$13,283,700	$13,283,700	$13,283,700	$13,283,700
2	Depreciable Plant		216,442,587	220,462,501	258,932,616	258,932,616
3	Total Utility Plant In Service		229,726,287	233,746,201	272,216,316	272,216,316
4	Deduct:					
5	Contributions In Aid Of Construction		0	0	0	0
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		0	0	0	0
9	Net Utility Plant In Service		229,726,287	233,746,201	272,216,316	272,216,316
10	Accumulated Depreciation		2,888,390	13,619,049	24,339,419	24,339,419
11	Depreciated Utility Plant In Service		226,837,897	220,127,152	247,876,897	247,876,897
12	Add:					
13	Materials And Supplies		0	105,315	105,315	105,315
14	Cash Working Capital - Expenses		258,056	998,427	1,059,448	1,059,448
15	Accrued And Prepaid Taxes		50,119	176,916	176,146	340,431
16	Acquisition Adjustments		0	1,303,262	1,183,796	1,183,796
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		593,248	600,479	661,404	661,870
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		1,228,191	2,393,348	4,487,886	4,487,886
25	Total Rate Base Elements		$225,324,633	$219,717,245	$245,252,312	$245,416,131
26	Utility Operating Income					
27	Per Books	$811,580	0.36%	0.37%	0.33%	0.33%
28	Present Rates At 06/30/2025	(3,080,220)	-1.37%	-	-	-
29	Present Rates At 06/30/2026	(5,816,696)	-	-2.65%	-	-
30	Present Rates At 06/30/2027	(6,458,993)	-	-	-2.63%	-
31	Proposed Rates At 06/30/2027	19,019,750	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$7,462,807	$12,627,309	$12,627,309	$12,761,096
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$336,740,542	$569,775,785	$569,775,785	$575,812,589
11	Total Billed Revenue	$7,462,807	$12,627,309	$12,627,309	$12,761,096
12	Total Dollar Days	$336,740,542	$569,775,785	$569,775,785	$575,812,589
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	18.5	18.4	(5.9)	(6.2)
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	26.6	26.7	51.0	51.3
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$3,527,666	$7,145,464	$7,538,131
20	Operating Expenses Per Day (Line 20 / 365 Days)		9,665	19,577	20,652
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$258,056	$998,427	$1,059,448

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$1,849,690	$22,288,763	$1,849,690	$22,288,763	$2,415,638	$29,108,437	$2,492,063	$30,029,358
2	Group Insurance	11.00	309,199	3,401,190	309,199	3,401,190	466,780	5,134,581	484,550	5,330,051
3	OPEB's and VEBA	65.00	5,671	368,646	5,671	368,646	13,365	868,756	13,365	868,756
4	Pension	(5.50)	36,424	(200,334)	36,424	(200,334)	36,424	(200,334)	36,424	(200,334)
5	Purchased Power	31.06	329,905	10,246,856	329,905	10,246,856	533,237	16,562,348	533,237	16,562,348
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	76,341	3,416,556	76,341	3,416,556	142,267	6,366,999	148,715	6,655,572
8	Miscellaneous	23.44	617,180	14,465,226	578,996	13,570,284	1,369,793	32,104,671	1,379,369	32,329,110
9	Transportation	32.34	115,512	3,735,809	115,512	3,735,809	55,927	1,808,752	57,569	1,861,856
10	Ins Other Than Group	(86.09)	19,304	(1,661,851)	19,304	(1,661,851)	1,750,028	(150,655,651)	1,869,468	(160,937,949)
11	Service Company	12.05	0	0	0	0	0	0	120,323	1,449,892
12	Waste Disposal	47.04	142,898	6,721,916	142,898	6,721,916	298,279	14,031,031	339,322	15,961,701
13	Telephone	34.55	8,991	310,608	8,991	310,608	8,991	310,608	8,991	310,608
14	Rents	52.71	0	0	0	0	0	0	0	0
15	Natural Gas	50.28	54,734	2,751,944	54,734	2,751,944	54,734	2,751,944	54,734	2,751,944
16	Totals		$3,565,850	$65,845,329	$3,527,666	$64,950,387	$7,145,464	($41,807,858)	$7,538,131	($47,027,087)
17	Average Lag			18.5		18.4		(5.9)		(6.2)
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$3,694,835		$3,675,532		$7,293,330		$7,687,563	
19	Uncollectibles		128,985		147,866		147,866		149,432	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		2,948,670		2,948,670		5,775,671		6,158,762	
22	Miscellaneous		$617,180		$578,996		$1,369,793		$1,379,369	

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$92,544	$45,030	$92,544	$45,030	$93,525	$45,507	$352,586	$171,560
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	408,917	132,370	408,917	132,370	408,917	132,370
4	State Income Tax	7.2	311,712	6,170	(30,953)	(613)	(112,699)	(2,231)	2,310,782	45,741
5	Federal Income Tax	(0.5)	751,726	(1,081)	(89,850)	129	(347,871)	500	6,424,041	(9,240)
6	Totals			$50,119		$176,916		$176,146		$340,431

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION							
1	**Average Lag Calculation**	**LONG TERM INTEREST**	**SHORT TERM INTEREST**	**PREFERRED DIVIDEND**				
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)				
5	Of Interest And The Receipt							
6	Of Revenues							
		PRESENT RATES		**PRESENT RATES**		**PRESENT RATES**	**PROPOSED AMOUNT**	
7	**Long Term Debt**	**6/30/25**		**6/30/26**		**6/30/27**	**6/30/27**	
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	$4,371,298		$4,416,318		$4,806,945	$4,810,156	
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	11,976		12,100		13,170	13,179	
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(558,680)		(564,465)	(614,381)		(614,800)
14	**Long Term Debt - Wastewater Specific**							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	270,390		281,888		367,878	368,124	
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	741		772		1,008	1,009	
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(34,568)		(36,014)	(47,023)		(47,070)
21	**Preferred Dividends**							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0	0	
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0	0	
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0	0		0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		($593,248)		($600,479)	($661,404)		($661,870)

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($1,228,191)	($2,393,348)	($4,487,886)
2	Less: Prior Year		(1,228,191)	(2,393,348)
3	Effect to Rate Base Element	($1,228,191)	($1,165,157)	($2,094,538)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$3,561,835				
2	Present Rates At 06/30/2025				$3,542,532		
3	Present Rates At 06/30/2026						$7,116,111
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$521,729		$70,994	
6	Group Insurance	0		157,581		17,770	
7	Other Post Employment Benefits & VEBA	0		7,694		-	
8	Pension	0		-		-	
9	Purchased Power	0		203,332		-	
10	Waste Disposal	0		155,381		41,043	
11	Chemicals	0		65,926		6,448	
12	Change In Consumption Expense	0		-		-	
13	Transportation Expense	0		(59,585)		1,642	
14	Insurance Other Than Group	0		1,730,724		119,440	
15	Regulatory Expense (Rate Case Expense)	0		28,206		-	
16	Service Company Expense	0		-		120,323	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		583,588		-	
19	401K & Defined Contribution Plan	0		60,719		5,799	
20	Rent Expense	0		-		-	
21	Miscellaneous Adjustments	(38,184)		118,284		3,777	
22	Uncollectibles	18,881		0		1,566	
23	Pro Forma Adjustments		(19,303)		3,573,579		388,802
24	Present Rates At 06/30/2025		$3,542,532				
25	Present Rates At 06/30/2026				$7,116,111		
26	Present Rates At 06/30/2027						$7,504,913

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs.
This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$7,462,807	$12,627,309	$12,627,309	$12,761,096	$48,108,208
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		$147,866	$147,866	$149,432	$563,347
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		128,985			
6	Less: Present Rates 06/30/2025			147,866		
7	Less: Present Rates 06/30/2026				147,866	
8	Less: Present Rates 06/30/2027					149,432
9	Pro Forma Adjustment		$18,881	$0	$1,566	$413,915
670.7	Customer Accounting And Collecting - Bad Debt		$18,881	$0	$1,566	$413,915

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$12,561,790	$12,561,790	$12,694,885	$47,859,178
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	68,694	68,694	69,422	261,719
4	Consumer Advocate Fee At 0.001431798839	17,986	17,986	18,177	68,525
5	Small Business Advocate Fee At 0.000466832742	5,864	5,864	5,926	22,342
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	92,544	92,544	93,525	352,586
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	46,948			
10	Less: Pro Forma Under Present Rates At 06/30/2025		92,544		
11	Less: Pro Forma Under Present Rates At 06/30/2026			92,544	
12	Less: Pro Forma Under Present Rates At 06/30/2027				93,525
13	Pro Forma Adjustment	$45,596	$0	$981	$259,061
	507.1 Taxes Other Than Income				$305,638

Witness: Lori O'Malley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$311,712	($30,953)	($112,699)	$2,310,782
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	(43,957)			
5	Less: Present Rates 06/30/2025		311,712		
6	Less: Present Rates 06/30/2026			(30,953)	
7	Less: Present Rates 06/30/2027				(112,699)
8	Pro Forma Adjustment	$355,669	($342,665)	($81,746)	$2,423,481
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$751,726	($89,850)	($347,871)	$6,424,041
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	(108,383)			
13	Less: Present Rates 06/30/2025		751,726		
14	Less: Present Rates 06/30/2026			(89,850)	
15	Less: Present Rates 06/30/2027				(347,871)
16	Pro Forma Adjustment	$860,109	($841,576)	($258,021)	$6,771,912

Witness: Linda Schlessman

Pennsylvania-American Water Company - BASA WW Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$659,240	($2,016,782)	($5,937,499)	($6,919,563)	$27,754,573
2	Less: Interest Expense	4,641,688	4,641,688	4,698,205	5,174,823	5,178,280
3	Taxable Operating Income	(3,982,448)	(6,658,470)	(10,635,704)	(12,094,386)	22,576,293
4	Add: Premature Property Losses / Amortizations	0	0	0	130,326	130,326
5	Depr - Straight Line-Remaining Life (Including COR)	3,716,138	10,876,015	10,770,017	11,360,328	11,360,328
6	Taxable Meals & Entertainment	4,441	4,441	4,441	4,441	4,441
7	Total	3,720,579	10,880,456	10,774,458	11,495,095	11,495,095
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	288,277	320,705	552,017	1,012,995	1,012,995
11	Total	288,277	320,705	552,017	1,012,995	1,012,995
12	State Taxable Income	(550,146)	3,901,281	(413,262)	(1,612,286)	33,058,393
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	(43,957)	311,712	(30,953)	(112,699)	2,310,782
15	Taxable Income After State Income Tax	(506,189)	3,589,569	(382,309)	(1,499,587)	30,747,611
16	Add:					
17	Federal Tax Depreciation Adjustments	39,703	39,703	54,899	32,464	32,464
18	Income Subject To Federal Income Tax	(466,487)	3,629,272	(327,410)	(1,467,123)	30,780,075
19	Federal Income Tax @ 21%	(97,962)	762,147	(68,756)	(308,096)	6,463,816
20	Excess ADIT	10,421	10,421	21,094	39,775	39,775
21	Federal Tax Liability	($108,383)	$751,726	($89,850)	($347,871)	$6,424,041

Witness: Linda Schlessman

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$4,371,298	$4,416,318	$4,806,945	$4,810,156
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	4,371,298			
5	Less: Present Rates At 06/30/2025		4,371,298		
6	Less: Present Rates At 06/30/2026			4,416,318	
7	Less: Present Rates At 06/30/2027				4,806,945
8	Pro Forma Adjustment	$0	$45,020	$390,627	$3,211
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$270,390	$285,632	$367,878	$368,124
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	270,390			
13	Less: Present Rates At 06/30/2025		270,390		
14	Less: Present Rates At 06/30/2026			285,632	
15	Less: Present Rates At 06/30/2027				367,878
16	Pro Forma Adjustment	$0	$15,242	$82,246	$246

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$225,324,633	$219,717,292	$245,252,312	$245,416,131
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	95,312,320	92,742,669	102,000,437	102,068,569
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$4,371,298	$4,416,318	$4,806,945	$4,810,156
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$225,324,633	$219,717,292	$245,252,312	$245,416,131
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	10,004,414	12,150,366	16,873,359	16,884,630
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$270,390	$285,632	$367,878	$368,124

Witness: Ann E. Bulkley

Wastewater
CSS Operations

Pennsylvania-American Water Company - Wastewater CSS Operations
Docket Nos. R-2025-3057983 (Water)
R-2023-3058051 (Wastewater)
Exhibit 3-A Revised

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Deferred Taxes	Stmt 8 Supplemental	Remove deferred tax asset for CAMT	203R2	$70,889,660	$72,851,526	$1,961,866
Concomitant Changes:						
Pro Forma Statement of Income			180R2			
Revenue			181R2 & 182R2			
Summary of Adjustments to Operating Revenues			183R2			
Penalties			191R2			
Summary of Rate Base Adjustments			192R2			
Cash Working Capital Requirements - Expense			196R2			
Support of Expense Days			197R2			
Accrued and Prepaid Taxes			198R2			
Cash Working Capital Requirements - Interest & Dividends			200R2			
Summary of Operating Expense Adjustments			206R2			
Uncollectible Accounts			220R2			
General Assessment			226R2			
Income Taxes			227R2 & 228R2			
Interest Expense			229R2			
Income Deductions			230R2			

Pennsylvania-American Water Company - Wastewater CSS Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$84,023,768	$1,942,496	$85,966,264	($917,715)	$85,048,549	$794,807	$85,843,356	$10,590,008	$96,433,364	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	16,844,489	(458,177)	16,386,312	1,618,531	18,004,844	1,875,918	19,880,761	124,009	20,004,770	3
4	Depreciation	20,428,433	1,103,437	21,531,870	(338,765)	21,193,105	422,469	21,615,574	0	21,615,574	4
5	Amortizations	(6,030)	0	(6,030)	2,087	(3,943)	134,604	130,661	0	130,661	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	993,933	993,933	31,792	1,025,725	0	1,025,725	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	575,335	0	575,335	(11,109)	564,226	16,078	580,304	0	580,304	10
11	General Assessment	485,974	142,401	628,375	(6,726)	621,649	5,825	627,474	77,614	705,088	11
12	Other Taxes and Licenses	20,051	0	20,051	0	20,051	0	20,051	0	20,051	12
13	Total Taxes Other Than Income	1,081,360	142,401	1,223,761	976,098	2,199,859	53,695	2,253,554	77,614	2,331,168	13
14	**Utility Operating Income Before Income Taxes**	**45,675,516**	**1,154,835**	**46,830,351**	**(3,175,666)**	**43,654,684**	**(1,691,879)**	**41,962,806**	**10,388,385**	**52,351,191**	14
15	Income Taxes:										15
16	State Income Tax	3,182,224	38,310	3,220,534	(402,680)	2,817,854	(284,804)	2,533,050	726,076	3,259,126	16
17	Federal Income Tax	7,581,257	92,645	7,673,902	(651,260)	7,022,641	(479,558)	6,543,083	2,028,868	8,571,951	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	10,763,481	130,955	10,894,436	(1,053,940)	9,840,495	(764,362)	9,076,133	2,754,944	11,831,077	19
20	Total Operating Revenue Deductions	49,111,733	918,616	50,030,349	1,204,011	51,234,360	1,722,324	52,956,683	2,956,567	55,913,250	20
21	**Utility Operating Income**	**34,912,035**	**1,023,880**	**35,935,915**	**(2,121,726)**	**33,814,189**	**(927,517)**	**32,886,673**	**7,633,441**	**40,520,114**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	9,851,647	0	9,851,647	218,041	10,069,688	177,019	10,246,707	961	10,247,668	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	609,380	0	609,380	33,357	642,737	141,450	784,187	73	784,260	25
26	Total Income Deductions	10,461,027	0	10,461,027	251,398	10,712,425	318,469	11,030,894	1,034	11,031,928	26
27	**Net Income**	**$24,451,008**	**$1,023,880**	**$25,474,888**	**($2,373,124)**	**$23,101,764**	**($1,245,986)**	**$21,855,779**	**$7,632,407**	**$29,488,186**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$24,451,008**		**$25,474,888**		**$23,101,764**		**$21,855,779**		**$29,488,186**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	0 CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$45,616,925	($31,763)	$1,576,483	$76,124	($9)	$47,237,760	$147,989	($363,086)		$47,022,663
4	522.2	COMMERCIAL	23,404,181	(125,333)	619,933	139,756	(41,868)	23,996,669	122,317	(777,637)		23,341,349
5	522.3	INDUSTRIAL	2,555,437	(41,287)	66,476	0	(9,711)	2,570,915				2,570,915
6	522.4	MUNICIPAL	1,296,772	(41,153)	26,542	0	0	1,282,161	(42,551)			1,239,610
7	522.4	BULK	10,361,558	(137,822)	32,302		0	10,256,037				10,256,037
8		**TOTAL METERED SALES**	**$83,234,872**	**($377,357)**	**$2,321,735**	**$215,880**	**($51,589)**	**$85,343,542**	**$227,755**	**($1,140,723)**	**$0**	**$84,430,574**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$83,234,872**	**($377,357)**	**$2,321,735**	**$215,880**	**($51,589)**	**$85,343,542**	**$227,755**	**($1,140,723)**	**$0**	**$84,430,574**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0					$0				$0
19	532	LATE PAYMENT FEES	560,500				(116,798)	443,702			(4,747)	438,955
20	536	MISC SERVICE REVENUES	29,021					29,021				29,021
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES	199,375	($61,805)			12,430	150,000				150,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$788,896**	**($61,805)**	**$0**	**$0**	**($104,368)**	**$622,722**	**$0**	**$0**	**($4,747)**	**$617,975**
26		**TOTAL OPERATING REVENUES**	**$84,023,768**	**($439,162)**	**$2,321,735**	**$215,880**	**($155,957)**	**$85,966,264**	**227,755**	**($1,140,723)**	**(4,747)**	**$85,048,549**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	$47,022,663	$295,978	($391,546)		$497,427		$47,424,522	13.81%	$6,549,686	$53,974,208
4	522.2	COMMERCIAL	23,341,349	244,634	(250,348)		247,358		23,582,993	11.90%	2,805,780	26,388,773
5	522.3	INDUSTRIAL	2,570,915				27,252		2,598,167	8.67%	225,190	2,823,357
6	522.4	MUNICIPAL	1,239,610		(1,893)		13,120		1,250,837	16.26%	203,446	1,454,283
7	522.4	BULK	10,256,037				108,714		10,364,751	7.25%	751,134	11,115,885
8		**TOTAL METERED SALES**	**$84,430,574**	**$540,612**	**($643,787)**	**$0**	**$893,871**	**$0**	**$85,221,270**	**12.36%**	**$10,535,235**	**$95,756,506**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	$0						$0	0.00%	0	$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	BULK	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$84,430,574**	**$540,612**	**($643,787)**	**$0**	**$893,871**	**$0**	**$85,221,270**	**12.36%**	**$10,535,235**	**$95,756,506**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0						$0	0.00%	$0	$0
19	532	LATE PAYMENT FEES	438,955					$4,111	443,065	12.36%	54,773	497,838
20	536	MISC SERVICE REVENUES	29,021						29,021	0.00%	0	29,021
21	534	RENTS FROM PROPERTIES	0						0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0						0	0.00%	0	0
23	523	OTHER WW REVENUES	150,000						150,000	0.00%	0	150,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$617,975**	**$0**	**$0**	**$0**	**$0**	**$4,111**	**$622,086**	**8.80%**	**$54,773**	**$676,859**
26		**TOTAL OPERATING REVENUES**	**$85,048,549**	**$540,612**	**($643,787)**	**$0**	**$893,871**	**$4,111**	**$85,843,356**	**12.34%**	**$10,590,008**	**$96,433,364**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$84,023,768				
2	Present Rates At 06/30/2026				$85,966,264		
3	Present Rates At 06/30/2027						$85,048,549
4							
5	TCJA, EADIT & Recoupment Adjustment	(61,805)					
6	Unbilled Adjustment	(243,272)					
6	DSIC Adjustment	(134,085)				893,871	
7	Arrearage Management Program Adjustment	0					
8	Annualize 2024 Rate Change	2,321,735					
9	Change in Customers	215,880		270,306		540,612	
10	Usage Normalization			(1,183,274)		(643,787)	
11							
12	IPP Revenue Adjustment	(39,159)					
13	Late Payment Fee Adjustment	(116,798)		(4,747)		4,111	
14							
15							
16							
17							
18							
19							
20							
21	Pro Forma Adjustment		1,942,496		(917,715)		794,807
22	Pro Forma Present Rates At June 30, 2025		$85,966,264				
23	Pro Forma Present Rates At June 30, 2026				$85,048,549		
24	Pro Forma Present Rates At June 30, 2027						$85,843,356

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$82,991,600	$85,294,166	$84,381,198	$85,171,894	$95,707,131
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	560,500	443,444	438,698	442,809	497,581
5	Less: Per Books At 06/30/2025		560,500			
6	Less: Present Rates At 06/30/2025			443,444		
7	Less: Present Rates At 06/30/2026				438,698	
8	Less: Present Rates At 06/30/2027					442,809
9	Pro Forma Adjustments		($117,056)	($4,746)	$4,111	$54,772

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$5,076,748	$5,076,748	$5,076,748	$5,076,748
2	Depreciable Plant		877,671,512	894,185,237	936,897,478	936,897,478
3	Total Utility Plant In Service		882,748,260	899,261,985	941,974,226	941,974,226
4	Deduct:					
5	Contributions In Aid Of Construction		12,086,599	12,203,265	12,319,932	12,319,932
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		12,086,599	12,203,265	12,319,932	12,319,932
9	Net Utility Plant In Service		870,661,661	887,058,720	929,654,294	929,654,294
10	Accumulated Depreciation		299,605,910	319,088,491	338,599,287	338,599,287
11	Depreciated Utility Plant In Service		571,055,751	567,970,229	591,055,007	591,055,007
12	Add:					
13	Materials And Supplies		426,365	426,365	426,365	426,365
14	Cash Working Capital - Expenses		996,634	1,338,459	1,497,842	1,497,842
15	Accrued And Prepaid Taxes		358,463	669,900	678,078	727,296
16	Acquisition Adjustments		3,688,144	3,541,668	3,395,192	3,395,192
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		1,337,036	1,369,131	1,409,809	1,409,996
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		67,371,448	71,597,971	72,851,526	72,851,526
25	Total Rate Base Elements		$507,816,873	$500,979,519	$522,791,149	$522,840,180
26	Utility Operating Income					
27	Per Books	$34,912,035	6.87%	6.97%	6.68%	6.68%
28	Present Rates At 06/30/2025	35,935,915	7.08%	-	-	-
29	Present Rates At 06/30/2026	33,814,189	-	6.75%	-	-
30	Present Rates At 06/30/2027	32,886,673	-	-	6.29%	-
31	Proposed Rates At 06/30/2027	40,520,114	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$83,780,496	$85,966,264	$85,048,549	$85,843,356
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$3,780,385,642	$3,879,012,981	$3,837,603,384	$3,873,467,065
11	Total Billed Revenue	$83,780,496	$85,966,264	$85,048,549	$85,843,356
12	Total Dollar Days	$3,780,385,642	$3,879,012,981	$3,837,603,384	$3,873,467,065
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	22.3	22.3	17.3	17.0
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	22.8	22.8	27.8	28.1
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$15,954,982	$17,573,151	$19,455,839
20	Operating Expenses Per Day (Line 20 / 365 Days)		43,712	48,146	53,304
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$996,634	$1,338,459	$1,497,842

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$6,599,057	$79,518,637	$6,599,057	$79,518,637	$7,673,509	$92,465,784	$7,899,762	$95,192,133
2	Group Insurance	11.00	1,107,350	12,180,851	1,107,350	12,180,851	1,489,142	16,380,566	1,545,025	16,995,279
3	OPEB's and VEBA	65.00	52,885	3,437,508	52,885	3,437,508	57,235	3,720,258	57,235	3,720,258
4	Pension	(5.50)	138,136	(759,746)	138,136	(759,746)	138,136	(759,746)	138,136	(759,746)
5	Purchased Power	31.06	1,640,784	50,962,741	1,650,388	51,261,041	1,375,353	42,718,454	1,412,874	43,883,857
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	986,497	44,149,574	986,497	44,149,574	996,870	44,613,806	1,030,161	46,103,707
8	Miscellaneous	23.44	2,828,454	66,292,191	2,689,176	63,027,854	2,982,096	69,893,197	3,005,379	70,438,895
9	Transportation	32.34	1,050,421	33,971,980	1,050,421	33,971,980	400,698	12,959,088	412,698	13,347,184
10	Ins Other Than Group	(86.09)	70,959	(6,108,718)	70,959	(6,108,718)	700,836	(60,333,290)	748,668	(64,451,030)
11	Service Company	12.05	0	0	0	0	0	0	1,244,195	14,992,550
12	Waste Disposal	47.04	1,333,441	62,725,076	1,333,441	62,725,076	1,471,153	69,203,052	1,673,584	78,725,392
13	Telephone	34.55	124,772	4,310,621	124,772	4,310,621	124,772	4,310,621	124,772	4,310,621
14	Rents	52.71	0	0	0	0	11,450	603,490	11,450	603,490
15	Natural Gas	50.28	151,899	7,637,269	151,899	7,637,269	151,899	7,637,269	151,899	7,637,269
16	Totals		$16,084,656	$358,317,984	$15,954,982	$355,351,947	$17,573,151	$303,412,549	$19,455,839	$330,739,859
17	Average Lag			22.3		22.3		17.3		17.0
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$17,419,824		$16,961,647		$18,569,070		$20,461,065	
19	Uncollectibles		1,335,168		1,006,665		995,919		1,005,226	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		13,256,202		13,265,806		14,591,054		16,450,460	
22	Miscellaneous		$2,828,454		$2,689,176		$2,982,096		$3,005,379	

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$628,375	$305,752	$621,649	$302,479	$627,474	$305,313	$705,088	$343,078
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	993,933	321,744	1,025,725	332,035	1,025,725	332,035
4	State Income Tax	7.2	3,220,534	63,749	2,817,854	55,778	2,533,050	50,141	3,259,126	64,513
5	Federal Income Tax	(0.5)	7,673,902	(11,038)	7,022,641	(10,101)	6,543,083	(9,411)	8,571,951	(12,330)
6	Totals			$358,463		$669,900		$678,078		$727,296

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION							
1	**Average Lag Calculation**	**LONG TERM INTEREST**	**SHORT TERM INTEREST**	**PREFERRED DIVIDEND**				
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)				
5	Of Interest And The Receipt							
6	Of Revenues							
		PRESENT RATES		**PRESENT RATES**		**PRESENT RATES**	**PROPOSED AMOUNT**	
7	**Long Term Debt**	**6/30/25**		**6/30/26**		**6/30/27**	**6/30/27**	
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	$9,851,647		$10,069,688		$10,246,707	$10,247,668	
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	26,991		27,588		28,073	28,076	
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(1,259,130)		(1,286,980)		(1,309,605)	(1,309,745)
14	**Long Term Debt - Wastewater Specific**							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	609,380		642,737		784,187	784,260	
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	1,670		1,761		2,148	2,149	
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(77,906)		(82,151)		(100,204)	(100,251)
21	**Preferred Dividends**							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0	0	
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0	0	
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		($1,337,036)		($1,369,131)		($1,409,809)	($1,409,996)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($67,371,448)	($71,597,971)	($72,851,526)
2	Less: Prior Year		(67,371,448)	(71,597,971)
3	Effect to Rate Base Element	($67,371,448)	($4,226,522)	($1,253,555)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$16,844,489				
2	Present Rates At 06/30/2025				$16,386,312		
3	Present Rates At 06/30/2026						$18,004,844
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$1,085,561		$210,175	
6	Group Insurance	0		381,792		55,883	
7	Other Post Employment Benefits & VEBA	0		4,350		-	
8	Pension	0		-		-	
9	Purchased Power	0		(240,400)		43,206	
10	Waste Disposal	0		137,712		202,431	
11	Chemicals	0		10,373		33,291	
12	Change In Consumption Expense	9,604		(34,635)		(5,685)	
13	Transportation Expense	0		(649,723)		12,000	
14	Insurance Other Than Group	0		629,877		47,832	
15	Regulatory Expense (Rate Case Expense)	0		107,243		-	
16	Service Company Expense	0		-		1,244,195	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		-		-	
19	401K & Defined Contribution Plan	0		(105,575)		12,759	
20	Rent Expense	0		11,450		-	
21	Miscellaneous Adjustments	(139,278)		291,252		10,524	
22	Uncollectibles	(328,503)		(10,746)		9,307	
23	Pro Forma Adjustments		(458,177)		1,618,531		1,875,918
24	Present Rates At 06/30/2025		$16,386,312				
25	Present Rates At 06/30/2026				$18,004,844		
26	Present Rates At 06/30/2027						$19,880,761

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$83,780,496	$85,966,264	$85,048,549	$85,843,356	$96,433,364
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		$1,006,665	$995,919	$1,005,226	$1,129,235
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,335,168			
6	Less: Present Rates 06/30/2025			1,006,665		
7	Less: Present Rates 06/30/2026				995,919	
8	Less: Present Rates 06/30/2027					1,005,226
9	Pro Forma Adjustment		($328,503)	($10,746)	$9,307	$124,009
670.7	Customer Accounting And Collecting - Bad Debt		($328,503)	($10,746)	$9,307	$124,009

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$85,294,166	$84,381,198	$85,171,894	$95,707,131
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	466,433	461,440	465,764	523,376
4	Consumer Advocate Fee At 0.001431798839	122,124	120,817	121,949	137,033
5	Small Business Advocate Fee At 0.000466832742	39,818	39,392	39,761	44,679
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	628,375	621,649	627,474	705,088
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	485,974			
10	Less: Pro Forma Under Present Rates At 06/30/2025		628,375		
11	Less: Pro Forma Under Present Rates At 06/30/2026			621,649	
12	Less: Pro Forma Under Present Rates At 06/30/2027				627,474
13	Pro Forma Adjustment	$142,401	($6,726)	$5,825	$77,614

507.1 Taxes Other Than Income $219,114

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$3,220,534	$2,817,854	$2,533,050	$3,259,126
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	3,182,224			
5	Less: Present Rates 06/30/2025		3,220,534		
6	Less: Present Rates 06/30/2026			2,817,854	
7	Less: Present Rates 06/30/2027				2,533,050
8	Pro Forma Adjustment	$38,310	($402,680)	($284,804)	$726,076
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$7,673,902	$7,022,641	$6,543,083	$8,571,951
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	7,581,257			
13	Less: Present Rates 06/30/2025		7,673,902		
14	Less: Present Rates 06/30/2026			7,022,641	
15	Less: Present Rates 06/30/2027				6,543,083
16	Pro Forma Adjustment	$92,645	($651,260)	($479,558)	$2,028,868

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater CSS Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$45,675,516	$46,830,351	$43,654,684	$41,962,806	$52,351,191
2	Less: Interest Expense	10,461,027	10,461,027	10,712,425	11,030,894	11,031,928
3	Taxable Operating Income	35,214,489	36,369,324	32,942,259	30,931,912	41,319,263
4	Add: Premature Property Losses / Amortizations	(6,030)	(6,030)	(3,943)	130,661	130,661
5	Depr - Straight Line-Remaining Life (Including COR)	20,428,433	21,531,870	21,193,105	21,615,574	21,615,574
6	Taxable Meals & Entertainment	3,919	3,919	3,919	3,919	3,919
7	Total	20,426,322	21,529,759	21,193,081	21,750,154	21,750,154
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	15,813,223	17,592,021	16,513,796	16,443,871	16,443,871
11	Total	15,813,223	17,592,021	16,513,796	16,443,871	16,443,871
12	State Taxable Income	39,827,588	40,307,062	37,621,545	36,238,194	46,625,546
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	3,182,224	3,220,534	2,817,854	2,533,050	3,259,126
15	Taxable Income After State Income Tax	36,645,364	37,086,528	34,803,691	33,705,144	43,366,420
16	Add:					
17	Federal Tax Depreciation Adjustments	2,177,867	2,177,867	1,642,335	526,979	526,979
18	Income Subject To Federal Income Tax	38,823,231	39,264,395	36,446,026	34,232,124	43,893,399
19	Federal Income Tax @ 21%	8,152,878	8,245,523	7,653,665	7,188,746	9,217,614
20	Excess ADIT	571,621	571,621	631,024	645,663	645,663
21	Federal Tax Liability	$7,581,257	$7,673,902	$7,022,641	$6,543,083	$8,571,951

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$9,851,647	$10,069,688	$10,246,707	$10,247,668
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	9,851,647			
5	Less: Present Rates At 06/30/2025		9,851,647		
6	Less: Present Rates At 06/30/2026			10,069,688	
7	Less: Present Rates At 06/30/2027				10,246,707
8	Pro Forma Adjustment	$0	$218,041	$177,019	$961
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$609,380	$651,273	$784,187	$784,260
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	609,380			
13	Less: Present Rates At 06/30/2025		609,380		
14	Less: Present Rates At 06/30/2026			651,273	
15	Less: Present Rates At 06/30/2027				784,187
16	Pro Forma Adjustment	$0	$41,893	$132,914	$73

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$507,816,873	$500,979,520	$522,791,149	$522,840,180
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	214,806,537	211,463,455	217,428,839	217,449,231
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$9,851,647	$10,069,688	$10,246,707	$10,247,668
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$507,816,873	$500,979,520	$522,791,149	$522,840,180
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	22,547,069	27,704,167	35,968,031	35,971,404
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$609,380	$651,273	$784,187	$784,260

Witness: Ann E. Bulkley

Elizabeth Borough Wastewater CSS Operations

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Docket Nos. R-2025-3057983 (Water)
R-2023-3058051 (Wastewater)
Exhibit 3-A Revised

Adjustment	Reference Statement No.	Description	Revised 3-A Page No.	Original Filed Amount	Revised Filed Amount	Change
Rate Base:						
Deferred Taxes	Stmt 8 Supplemental	Remove deferred tax asset for CAMT	245R2	($375,633)	($386,028)	($10,396)
Concomitant Changes:						
Pro Forma Statement of Income			231R2			
Revenue			232R2 & 233R2			
Summary of Adjustments to Operating Revenues			234R2			
Penalties			236R2			
Summary of Rate Base Adjustments			237R2			
Cash Working Capital Requirements - Expense			240R2			
Support of Expense Days			241R2			
Accrued and Prepaid Taxes			242R2			
Cash Working Capital Requirements - Interest & Dividends			243R2			
Summary of Operating Expense Adjustments			248R2			
Uncollectible Accounts			252R2			
General Assessment			255R2			
Income Taxes			256R2 & 257R2			
Interest Expense			258R2			
Income Deductions			259R2			

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$0	$0	$0	$1,767,267	$1,767,267	$0	$1,767,267	$3,512,854	$5,280,121	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	0	0	0	834,933	834,933	33,376	868,308	41,135	909,443	3
4	Depreciation	0	0	0	1,064,909	1,064,909	(29,124)	1,035,785	0	1,035,785	4
5	Amortizations	0	0	0	0	0	63,680	63,680	0	63,680	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	0	0	0	0	0	0	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	0	0	0	16,314	16,314	616	16,930	0	16,930	10
11	General Assessment	0	0	0	12,952	12,952	0	12,952	25,746	38,698	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	0	0	0	29,266	29,266	616	29,882	25,746	55,628	13
14	**Utility Operating Income Before Income Taxes**	**0**	**0**	**0**	**(161,841)**	**(161,841)**	**(68,548)**	**(230,388)**	**3,445,973**	**3,215,585**	14
15	Income Taxes:										15
16	State Income Tax	0	0	0	26,618	26,618	(1,706)	24,912	240,850	265,762	16
17	Federal Income Tax	0	0	0	69,925	69,925	2,521	72,446	673,004	745,450	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	0	0	0	96,543	96,543	815	97,358	913,854	1,011,212	19
20	Total Operating Revenue Deductions	0	0	0	2,025,651	2,025,651	69,362	2,095,013	980,735	3,075,748	20
21	**Utility Operating Income**	**0**	**0**	**0**	**(258,384)**	**(258,384)**	**(69,362)**	**(327,746)**	**2,532,119**	**2,204,373**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	0	0	0	562,909	562,909	(5,736)	557,173	320	557,493	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	0	0	0	35,930	35,930	6,711	42,641	24	42,665	25
26	Total Income Deductions	0	0	0	598,839	598,839	975	599,814	344	600,158	26
27	**Net Income**	**$0**	**$0**	**$0**	**($857,223)**	**($857,223)**	**($70,337)**	**($927,560)**	**$2,531,775**	**$1,604,215**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$0**		**$0**		**($857,223)**		**($927,560)**		**$1,604,215**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	ACQUISITION ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL						$0			$454,286	$454,286
4	522.2	COMMERCIAL						0			60,425	60,425
5	522.3	INDUSTRIAL						0				0
6	522.4	MUNICIPAL						0			1,586	1,586
7	522.4	BULK						0			1,241,828	1,241,828
8		**TOTAL METERED SALES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,758,126**	**$1,758,126**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	$ -	**$0**	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,758,126**	**$1,758,126**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES						$0				$0
19	532	LATE PAYMENT FEES						0			9,141	9,141
20	536	MISC SERVICE REVENUES						0				0
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES										
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$9,141**	**$9,141**
26		**TOTAL OPERATING REVENUES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,767,267**	**$1,767,267**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	$454,286					$454,286	198.81%	$903,185	1,357,471
4	522.2	COMMERCIAL	60,425					60,425	198.81%	120,133	180,558
5	522.3	INDUSTRIAL	0					0	0.00%	0	-
6	522.4	MUNICIPAL	1,586					1,586	198.81%	3,154	4,740
7	522.4	BULK	1,241,828					1,241,828	198.76%	2,468,215	3,710,043
8		**TOTAL METERED SALES**	**$1,758,126**	**$0**	**$0**	**$0**	**$0**	**$1,758,126**	**198.77%**	**$3,494,686**	**$5,252,812**
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	$0					$0	0.00%	$0	$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$1,758,126**	**$0**	**$0**	**$0**	**$0**	**$1,758,126**	**198.77%**	**$3,494,686**	**$5,252,812**
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	$0					$0	0.00%	$0	0
19	532	LATE PAYMENT FEES	9,141					9,141	198.77%	18,169	27,309
20	536	MISC SERVICE REVENUES	0					0	0.00%	0	0
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	0					0	0.00%	0	0
24		**TOTAL OTHER OPERATING**									
25		**REVENUES**	**$9,141**	**$0**	**$0**	**$0**	**$0**	**$9,141**	**198.77%**	**$18,169**	**$27,309**
26		**TOTAL OPERATING REVENUES**	**$1,767,267**	**$0**	**$0**	**$0**	**$0**	**$1,767,267**	**198.77%**	**$3,512,855**	**$5,280,121**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER EBMA

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$0				
2	Present Rates At 06/30/2026				$0		
3	Present Rates At 06/30/2027						$1,767,267
4							
5							
6							
7	Annualization of Acquired System			$1,758,126			
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	Late Payment Fees			$9,141		0	
19							
20							
21							
22							
23	Pro Forma Adjustment		0		1,767,267		0
24	Pro Forma Present Rates At June 30, 2025		$0				
25	Pro Forma Present Rates At June 30, 2026				$1,767,267		
26	Pro Forma Present Rates At June 30, 2027						$1,767,267

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$0	$0	$1,758,126	$1,758,126	$5,252,812
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	0	0	9,140	9,140	27,309
5	Less: Per Books At 06/30/2025		0			
6	Less: Present Rates At 06/30/2025			0		
7	Less: Present Rates At 06/30/2026				9,140	
8	Less: Present Rates At 06/30/2027					9,140
9	Pro Forma Adjustments		$0	$9,140	$0	$18,169

Witness: Max McClellan

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$0	$633,483	$633,483	$633,483
2	Depreciable Plant		0	26,630,061	28,013,222	28,013,222
3	Total Utility Plant In Service		0	27,263,544	28,646,705	28,646,705
4	Deduct:					
5	Contributions In Aid Of Construction		0	0	0	0
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		0	0	0	0
9	Net Utility Plant In Service		0	27,263,544	28,646,705	28,646,705
10	Accumulated Depreciation		0	103,375	1,172,492	1,172,492
11	Depreciated Utility Plant In Service		0	27,160,169	27,474,213	27,474,213
12	Add:					
13	Materials And Supplies		0	6,650	6,650	6,650
14	Cash Working Capital - Expenses		0	49,823	51,881	51,881
15	Accrued And Prepaid Taxes		0	6,728	6,691	23,018
16	Acquisition Adjustments		0	636,795	578,422	578,422
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		0	76,506	76,693	76,693
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		0	(221,747)	(386,028)	(386,028)
25	Total Rate Base Elements		$0	$28,005,406	$28,427,192	$28,443,519
26	Utility Operating Income					
27	Per Books	$0	0.00%	0.00%	0.00%	0.00%
28	Present Rates At 06/30/2025	0	0.00%	-	-	-
29	Present Rates At 06/30/2026	(258,384)	-	-0.92%	-	-
30	Present Rates At 06/30/2027	(327,746)	-	-	-1.15%	-
31	Proposed Rates At 06/30/2027	2,204,373	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$0	$0	$1,767,267	$1,767,267
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$0	$0	$79,743,510	$79,743,510
11	Total Billed Revenue	$0	$0	$1,767,267	$1,767,267
12	Total Dollar Days	$0	$0	$79,743,510	$79,743,510
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	0.0	0.0	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	0.0	0.0	23.2	23.2
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	0.0	0.0	21.9	21.9
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		($0)	$830,552	$864,543
20	Operating Expenses Per Day (Line 20 / 365 Days)		0	2,275	2,369
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$0	$49,823	$51,881

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$0	$0	$0	$0	$16,314	$196,584	$16,930	$204,007
2	Group Insurance	11.00	0	0	0	0	0	0	0	0
3	OPEB's and VEBA	65.00	0	0	0	0	0	0	0	0
4	Pension	(5.50)	0	0	0	0	0	0	0	0
5	Purchased Power	31.06	0	0	0	0	0	0	0	0
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	0	0	0	0	0	0	0	0
8	Miscellaneous	23.44	(0)	0	(0)	0	814,238	19,083,779	847,613	19,866,022
9	Transportation	32.34	0	0	0	0	0	0	0	0
10	Ins Other Than Group	(86.09)	0	0	0	0	0	0	0	0
11	Service Company	12.05	0	0	0	0	0	0	0	0
12	Waste Disposal	47.04	0	0	0	0	0	0	0	0
13	Telephone	34.55	0	0	0	0	0	0	0	0
14	Rents	52.71	0	0	0	0	0	0	0	0
15	Natural Gas	50.28	0	0	0	0	0	0	0	0
16	Totals		($0)	$0	($0)	$0	$830,552	$19,280,363	$864,543	$20,070,029
17	Average Lag			0.0		0.0		23.2		23.2
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$0		$0		$851,247		$885,238	
19	Uncollectibles		0		0		20,695		20,695	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		0		0		16,314		16,930	
22	Miscellaneous		($0)		($0)		$814,238		$847,613	

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$0	$0	$12,952	$6,302	$12,952	$6,302	$38,698	$18,829
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	0	0	0	0	0	0
4	State Income Tax	7.2	0	0	26,618	527	24,912	493	265,762	5,261
5	Federal Income Tax	(0.5)	0	0	69,925	(101)	72,446	(104)	745,450	(1,072)
6	Totals			$0		$6,728		$6,691		$23,018

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND
1	**Average Lag Calculation**			
2	Future Revenue Lag Days	45.1	45.1	45.1
3	Less: Interest Payments Lag Days	91.8	15.1	46.1
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)
5	Of Interest And The Receipt			
6	Of Revenues			

		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27	
7	**Long Term Debt**								
8	Working Capital Requirements								
9	Pro Forma Annual Interest Expense	$0		$562,909		$557,173		$557,493	
10	Interest Expense Per Day								
11	(Line 9 / 365 Days)	0		1,542		1,527		1,527	
12	Cash Working Capital Required								
13	(Line 4 Col.1 X Line 11)		0		(71,934)		(71,235)		(71,235)
14	**Long Term Debt - Wastewater Specific**								
15	Working Capital Requirements								
16	Pro Forma Annual Interest Expense	0		35,930		42,641		42,665	
17	Interest Expense Per Day								
18	(Line 16 / 365 Days)	0		98		117		117	
19	Cash Working Capital Required								
20	(Line 4 Col.2 X Line 18)		0		(4,572)		(5,458)		(5,458)
21	**Preferred Dividends**								
22	Working Capital Requirements								
23	Pro Forma Annual Dividend Expense	0		0		0		0	
24	Dividend Expense Per Day								
25	(Line 23 / 365 Days)	0		0		0		0	
26	Cash Working Capital Required								
27	(Line 4 Col.3 X Line 25)		0		0		0		0
28	Total Cash Working Capital Required								
29	(Line 13 + Line 20 + Line 27)		$0		($76,506)		($76,693)		($76,693)

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	$0	$221,747	$386,028
2	Less: Prior Year		0	221,747
3	Effect to Rate Base Element	$0	$221,747	$164,281

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$0				
2	Present Rates At 06/30/2025				$0		
3	Present Rates At 06/30/2026						$834,933
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$0		$0	
6	Group Insurance	0		-		-	
7	Other Post Employment Benefits & VEBA	0		-		-	
8	Pension	0		-		-	
9	Purchased Power	0		-		-	
10	Waste Disposal	0		-		-	
11	Chemicals	0		-		-	
12	Change In Consumption Expense	0		-		-	
13	Transportation Expense	0		-		-	
14	Insurance Other Than Group	0		-		-	
15	Regulatory Expense (Rate Case Expense)	0		1,193		-	
16	Service Company Expense	0		-		-	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		810,951		33,180	
19	401K & Defined Contribution Plan	0		-		-	
20	Rent Expense	0		-		-	
21	Miscellaneous Adjustments	0		2,094		196	
22	Uncollectibles	0		20,695		0	
23	Pro Forma Adjustments		0		834,933		33,376
24	Present Rates At 06/30/2025		$0				
25	Present Rates At 06/30/2026				$834,933		
26	Present Rates At 06/30/2027						$868,308

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs.
This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$0	$0	$1,767,267	$1,767,267	$5,280,121
2	2 Year Average	1.1710%	1.1710%	1.1710%	1.1710%	1.1710%
3	Annualized Uncollectible Expense		$0	$20,695	$20,695	$61,830
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		0			
6	Less: Present Rates 06/30/2025			0		
7	Less: Present Rates 06/30/2026				20,695	
8	Less: Present Rates 06/30/2027					20,695
9	Pro Forma Adjustment		$0	$20,695	$0	$41,135
670.7	Customer Accounting And Collecting - Bad Debt		$0	$20,695	$0	$41,135

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$0	$1,758,126	$1,758,126	$5,252,812
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	0	9,614	9,614	28,725
4	Consumer Advocate Fee At 0.001431798839	0	2,517	2,517	7,521
5	Small Business Advocate Fee At 0.000466832742	0	821	821	2,452
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	0	12,952	12,952	38,698
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	0			
10	Less: Pro Forma Under Present Rates At 06/30/2025		0		
11	Less: Pro Forma Under Present Rates At 06/30/2026			12,952	
12	Less: Pro Forma Under Present Rates At 06/30/2027				12,952
13	Pro Forma Adjustment	$0	$12,952	$0	$25,746

507.1 Taxes Other Than Income $38,698

Witness: Lori O'Malley

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$0	$26,618	$24,912	$265,762
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	0			
5	Less: Present Rates 06/30/2025		0		
6	Less: Present Rates 06/30/2026			26,618	
7	Less: Present Rates 06/30/2027				24,912
8	Pro Forma Adjustment	$0	$26,618	($1,706)	$240,850
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$0	$69,925	$72,446	$745,450
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	0			
13	Less: Present Rates 06/30/2025		0		
14	Less: Present Rates 06/30/2026			69,925	
15	Less: Present Rates 06/30/2027				72,446
16	Pro Forma Adjustment	$0	$69,925	$2,521	$673,004

Witness: Linda Schlessman

Pennsylvania-American Water Company - Elizabeth WW CSS Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$0	$0	($161,841)	($230,388)	$3,215,585
2	Less: Interest Expense	0	0	598,839	599,814	600,158
3	Taxable Operating Income	0	0	(760,680)	(830,202)	2,615,427
4	Add: Premature Property Losses / Amortizations	0	0	0	63,680	63,680
5	Depr - Straight Line-Remaining Life (Including COR)	0	0	1,064,909	1,035,785	1,035,785
6	Taxable Meals & Entertainment	0	0	0	0	0
7	Total	0	0	1,064,909	1,099,465	1,099,465
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	0	0	(51,145)	(87,133)	(87,133)
11	Total	0	0	(51,145)	(87,133)	(87,133)
12	State Taxable Income	0	0	355,375	356,396	3,802,026
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	0	0	26,618	24,912	265,762
15	Taxable Income After State Income Tax	0	0	328,757	331,484	3,536,264
16	Add:					
17	Federal Tax Depreciation Adjustments	0	0	(5,087)	(2,792)	(2,792)
18	Income Subject To Federal Income Tax	0	0	323,670	328,692	3,533,471
19	Federal Income Tax @ 21%	0	0	67,971	69,025	742,029
20	Excess ADIT	0	0	(1,954)	(3,421)	(3,421)
21	Federal Tax Liability	$0	$0	$69,925	$72,446	$745,450

Witness: Linda Schlessman

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$0	$562,909	$557,173	$557,493
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	0			
5	Less: Present Rates At 06/30/2025		0		
6	Less: Present Rates At 06/30/2026			562,909	
7	Less: Present Rates At 06/30/2027				557,173
8	Pro Forma Adjustment	$0	$562,909	($5,736)	$320
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$0	$36,407	$42,641	$42,665
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	0			
13	Less: Present Rates At 06/30/2025		0		
14	Less: Present Rates At 06/30/2026			36,407	
15	Less: Present Rates At 06/30/2027				42,641
16	Pro Forma Adjustment	$0	$36,407	$6,234	$24

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$0	$28,005,407	$28,427,192	$28,443,519
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	0	11,821,082	11,822,869	11,829,660
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$0	$562,909	$557,173	$557,493
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$0	$28,005,407	$28,427,192	$28,443,519
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	0	1,548,699	1,955,791	1,956,914
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$0	$36,407	$42,641	$42,665

Witness: Ann E. Bulkley

VOLUME 3

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 3-A
REVENUE DEFICIENCY AND ADJUSTMENTS

Pennsylvania-American Water Company
Exhibit No. 3-A
Revenue Deficiency and Adjustments

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Wastewater CSS Operations	180
Elizabeth Borough WW CSS Operations	231

Pennsylvania-American Water Company

3-A Combined Water and Wastewater Revenue Requirement - Summary

		Total Company	Water Operations	Wastewater SSS General Operations	BASA Wastewater Operations	CSS Wastewater Operations	Elizabeth Borough CSS Wastewater Operations
Present Rate Revenue	(1)	$1,156,621,085	$947,784,779	$108,561,975	$12,748,475	$85,758,589	$1,767,267
Additional Revenue Requirement	(2)	168,716,450	$99,407,775	$20,040,263	$35,377,129	$10,404,371	$3,486,912
Act 11 - Wastewater Allocation	(3)	0	53,010,182	(12,710,621)	(30,280,040)	(7,062,475)	(2,957,046)
Proposed Revenues		$1,325,337,535	$1,100,202,736	$115,891,617	$17,845,564	$89,100,485	$2,297,133
Rate Increase/(Decrease)		$168,716,450	$152,417,957	$7,329,642	$5,097,089	$3,341,896	$529,866
		14.6%	16.1%	6.8%	40.0%	3.9%	30.0%

Notes:

(1) Present Rate Revenue: Present Rate Revenues are developed in the sections of Exhibit 3-A that relate to each of these operations.

(2) Additional Revenue Requirement: The Additional Revenue Requirement are developed in subsequent sections of this Exhibit 3-A for each of the operations.

(3) Act 11 - Wastewater Allocation is the allocation between wastewater operations and water operations achieved by the proposed consolidation of water and wastewater revenue requirements to derive the water and wastewater rates proposed by the Company in this case.

Water Operations

Pennsylvania-American Water Company - Water Operations

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Pennsylvania-American Water Company - Water Operations

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Pennsylvania-American Water Company - Water Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$925,651,231	$16,208,820	$941,860,051	($8,549,426)	$933,310,625	$14,474,154	$947,784,779	$99,407,775	$1,047,192,554	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	269,198,392	(7,932,596)	261,265,796	16,004,264	277,270,060	5,461,574	282,731,634	1,090,503	283,822,137	3
4	Depreciation	195,559,246	23,008,752	218,567,998	(1,310,566)	217,257,432	10,052,922	227,310,354	0	227,310,354	4
5	Amortizations	946,803	0	946,803	(3,849,071)	(2,902,268)	4,170,983	1,268,715	0	1,268,715	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	4,918,303	0	4,918,303	(1,935,563)	2,982,740	48,148	3,030,888	0	3,030,888	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	1,749,876	0	1,749,876	376,790	2,126,666	34,644	2,161,310	0	2,161,310	9
10	Payroll Taxes	4,597,641	0	4,597,641	340,926	4,938,567	163,051	5,101,618	0	5,101,618	10
11	General Assessment	5,377,035	1,441,004	6,818,039	(62,918)	6,755,121	105,517	6,860,638	727,384	7,588,022	11
12	Other Taxes and Licenses	44,327	0	44,327	0	44,327	0	44,327	0	44,327	12
13	Total Taxes Other Than Income	16,687,182	1,441,004	18,128,186	(1,280,765)	16,847,421	351,360	17,198,781	727,384	17,926,165	13
14	**Utility Operating Income Before Income Taxes**	**443,259,608**	**(308,340)**	**442,951,268**	**(18,113,288)**	**424,837,980**	**(5,562,685)**	**419,275,295**	**97,589,888**	**516,865,183**	14
15	Income Taxes:										15
16	State Income Tax	22,771,257	(498,815)	22,272,442	(2,055,498)	20,216,944	(741,807)	19,475,137	6,820,870	26,296,007	16
17	Federal Income Tax	53,199,389	(1,206,275)	51,993,114	(4,203,791)	47,789,323	(1,935,677)	45,853,646	19,059,503	64,913,149	17
18	Amortization Of ITC & Excess Deferred Taxes	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	0	(233,592)	18
19	Total Income Taxes	75,737,054	(1,705,090)	74,031,964	(6,259,289)	67,772,675	(2,677,484)	65,095,191	25,880,373	90,975,564	19
20	Total Operating Revenue Deductions	558,128,677	14,812,070	572,940,747	3,304,573	576,245,320	17,359,355	593,604,675	27,698,260	621,302,935	20
21	**Utility Operating Income**	**367,522,554**	**1,396,750**	**368,919,304**	**(11,853,999)**	**357,065,305**	**(2,885,201)**	**354,180,104**	**71,709,515**	**425,889,619**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	89,487,099	0	89,487,099	11,836,625	101,323,724	5,268,569	106,592,293	9,483	106,601,776	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	6,954,956	0	6,954,956	(6,954,956)	0	0	0	0	0	25
26	Total Income Deductions	96,442,055	0	96,442,055	4,881,669	101,323,724	5,268,569	106,592,293	9,483	106,601,776	26
27	**Net Income**	**$271,080,499**	**$1,396,750**	**$272,477,249**	**($16,735,668)**	**$255,741,581**	**($8,153,770)**	**$247,587,811**	**$71,700,032**	**$319,287,843**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$271,080,499**		**$272,477,249**		**$255,741,581**		**$247,587,811**		**$319,287,843**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED, EADIT AMP AND DSIC ADJUSTMENTS (*)	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (**)	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	MANWALAMINK, APPALACHIAN CORNER W. ACQ ADJUSTMENT	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (***)	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	461.1	RESIDENTIAL	$598,333,940	($6,078,599)	$19,331,182	($1,921,769)	$2,954,742	$612,619,496	($2,774,728)	$889,300		$610,734,068
4	461.2	COMMERCIAL	224,191,819	(3,501,142)	4,860,097	172,896	1,009,918	226,733,588	(6,221,838)	623,415		221,135,165
5	461.3	INDUSTRIAL	45,596,129	(615,010)	976,496		75,685	46,033,300		18,050	(356,134)	45,695,216
6	464	MUNICIPAL	25,395,817	(575,873)	589,781	(587,602)	37,669	24,859,793	(736,444)	6,068		24,129,418
7	466	SALES FOR RESALE	4,222,163	(32,492)	63,780		(73,090)	4,180,361			89,867	4,270,227
8		**TOTAL METERED SALES**	**$897,739,868**	**($10,803,117)**	**$25,821,337**	**($2,336,475)**	**$4,004,925**	**$914,426,538**	**($9,733,010)**	**$1,536,833**	**($266,267)**	**$905,964,094**
9		UNMETERED SALES										
10	460	RESIDENTIAL	$27,870		570			$28,440				$28,440
11	460	COMMERCIAL						0				0
12	460	INDUSTRIAL						0				0
13	460	MUNICIPAL						0				0
14	460	MISCELLANEOUS						0				0
15		**TOTAL UNMETERED SALES**	**$27,870**	**$0**	**$570**		**$0**	**$28,440**	**$0**	**$0**	**$0**	**$28,440**
16	462.1	PRIVATE FIRE PROTECTION	5,467,164	(15,892)	200,448			5,651,720		4,723	(10,657)	5,645,786
17	462.2	PUBLIC FIRE PROTECTION	10,717,497	68,868	258,038			11,044,404		17,914	0	11,062,318
18		**TOTAL WATER SALES**	**$913,952,399**	**($10,750,141)**	**$26,280,394**	**($2,336,475)**	**$4,004,925**	**$931,151,102**	**($9,733,010)**	**$1,559,470**	**($276,924)**	**$922,700,638**
19		OTHER OPERATING REVENUES										
20	469	GUARANTEED REVENUES	$0					$0				$0
21	470	LATE PAYMENT FEES	4,325,613				515,442	4,841,055			(43,934)	4,797,121
22	471	MISC SERVICE REVENUES	4,401,774				502	4,402,276			15,038	4,417,314
23	472	RENTS FROM PROPERTIES	962,725					962,725			(50,949)	911,776
24	473	INTERCOMPANY RENTS	471,957					471,957			(19,117)	452,840
25	474	OTHER WATER REVENUES	1,536,763	($1,505,826)				30,937				30,937
26		**TOTAL OTHER OPERATING**										
27		**REVENUES**	**$11,698,832**	**($1,505,826)**	**$0**	**$0**	**$515,944**	**$10,708,950**	**$0**	**$0**	**($98,962)**	**$10,609,988**
28		**TOTAL OPERATING REVENUES**	**$925,651,231**	**($12,255,967)**	**$26,280,394**	**($2,336,475)**	**$4,520,869**	**$941,860,052**	**($9,733,010)**	**$1,559,470**	**($375,886)**	**$933,310,626**
												PAGE 1 0F 3

(*) The metered sales adjustments represent the removal of the Unbilled, EADIT, DSIC and AMP surcharges.

(**) The metered sales adjustments represent revenues from Farmington, East Dunkard, Audubon annualization of revenues from change in contract customer rates and changes in other operating revenues.

(***) The metered sales adjustments represent revenue from Cleveland-Cliffs' Steelton facilities, annualization of revenues from contract customer rates and changes in other operating revenues.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS (*)	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	461.1	RESIDENTIAL	$610,734,068	$2,960,875	($4,610,475)		$11,370,283		$620,454,751	10.06%	$62,431,488	$682,886,239
4	461.2	COMMERCIAL	221,135,165	1,300,647	(2,225,297)		4,107,664		224,318,179	9.54%	21,411,028	245,729,206
5	461.3	INDUSTRIAL	45,695,216	105,215			791,240		46,591,671	10.08%	4,695,297	51,286,968
6	464	MUNICIPAL	24,129,418		(32,778)		451,937		24,548,576	2.69%	661,261	25,209,837
7	466	SALES FOR RESALE	4,270,227	92,312			19,591		4,382,130	97.95%	4,292,282	8,674,412
8		**TOTAL METERED SALES**	**$905,964,094**	**$4,459,048**	**($6,868,550)**	**$0**	**$16,740,715**	**$0**	**$920,295,307**	**10.16%**	**$93,491,355**	**$1,013,786,662**
9		UNMETERED SALES										
10	460	RESIDENTIAL	$28,440						$28,440	20.25%	5,760	$34,200
11	460	COMMERCIAL	0						0	0.00%	0	0
12	460	INDUSTRIAL	0						0	0.00%	0	0
13	460	MUNICIPAL	0						0	0.00%	0	0
14	460	MISCELLANEOUS	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$28,440**	**$0**	**$0**	**$0**	**$0**	**$0**	**$28,440**	**20.25%**	**$5,760**	**$34,200**
16	462.1	PRIVATE FIRE PROTECTION	5,645,786				103,226		5,749,012	35.58%	2,045,771	7,794,783
17	462.2	PUBLIC FIRE PROTECTION	11,062,318						11,062,318	27.81%	3,076,561	14,138,879
18		**TOTAL WATER SALES**	**$922,700,638**	**$4,459,048**	**($6,868,550)**	**$0**	**$16,843,941**	**$0**	**$937,135,076**	**10.52%**	**$98,619,447**	**$1,035,754,523**
19		OTHER OPERATING REVENUES										
20	469	GUARANTEED REVENUES	$0						$0	0.00%	0	$0
21	470	LATE PAYMENT FEES	4,797,121					75,045	4,872,166	16.18%	788,328	5,660,494
22	471	MISC SERVICE REVENUES	4,417,314					15,507	4,432,821	0.00%	0	4,432,821
23	472	RENTS FROM PROPERTIES	911,776					(50,837)	860,939	0.00%	0	860,939
24	473	INTERCOMPANY RENTS	452,840					0	452,840	0.00%	0	452,840
25	474	OTHER WATER REVENUES	30,937						30,937	0.00%	0	30,937
26		**TOTAL OTHER OPERATING**										
27		**REVENUES**	**$10,609,988**	**$0**	**$0**	**$0**	**$0**	**$39,715**	**$10,649,703**	**7.40%**	**$788,328**	**$11,438,031**
28		**TOTAL OPERATING REVENUES**	**$933,310,626**	**$4,459,048**	**($6,868,550)**	**$0**	**$16,843,941**	**$39,715**	**$947,784,779**	**10.49%**	**$99,407,775**	**$1,047,192,554**

(*) The metered sales adjustment represent revenue from organic growth (loss) in customers and change in contract customer rates.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2025 AMOUNT	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2026 AMOUNT	ADJUSTMENT	PRESENT RATES 12 ME JUNE 2027 AMOUNT
1	Per Books		$925,651,231				
2	Present Rates At 6/30/2026				$941,860,052		
3	Present Rates At 6/30/2027						$933,310,626
4							
5	TCJA, EADIT & Recoupment Adjustment	(1,500,952)					
6	Unbilled Adjustment	(9,834,285)					
7	DSIC Adjustment	(2,061,585)				16,843,941	
8	AMP & Paperless Bill Credits Adjustment	1,140,855					
9	Annualize 2024 Rate Change	25,821,907					
10	Private Fire Protection	200,448		(10,657)			
11	Public Fire Protection	258,038		0		0	
12	Change in Customers	1,906,240		2,130,761		4,261,521	
13	Usage Normalization	(4,242,715)		(11,863,771)		(6,868,550)	
14	Annualize Farmington Water	176,516					
15	Annualize East Dunkard Water	1,415,551					
16	Annualize Audubon Water	2,418,441					
17	Acquisition Manwalamink Water			422,381			
18	Acquisition Appalachian Water			$719,850			
19	Acquisition Corner Water			$417,239			
20							
21							
22							
23	Cleveland-Cliffs			($438,527)			
24	Specific Customer Adjustment	(5,583)		172,260		197,526	
25	Other Operating Revenues						
26	469 - Guaranteed Revenues						
27	470 - Penalties	515,442		(43,934)		75,045	
28	471 - Misc Service Revenues	502		15,038		15,507	
29	472 -Rents From Properties			(50,949)		(50,837)	
30	473 -Intercompany Rents			(19,117)		0	
31							
32	Pro Forma Adjustment		16,208,820		(8,549,426)		14,474,154
33							
34	Pro Forma Present Rates At June 30, 2025		$941,860,051				
35							
	Pro Forma Present Rates At June 30, 2026				$933,310,626		
	Pro Forma Present Rates At June 30, 2027						$947,784,780

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

TCJA, EADIT & Recoupment Surcharge Adjustment

The following adjustment is being made to eliminate the tax credit, EADIT, and the recoupment surcharge revenues per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$2,799
3	Commercial	162
4	Industrial	0
5	Municipal	0
6	Sales For Resale	0
7	Other Water Revenue	(1,503,948)
8	Total Metered Sales	($1,500,987)
9	**Unmetered Sales**	
10	Residential	$0
11	Commercial	0
12	Industrial	0
13	Municipal	0
14	Sales For Resale	0
15	Total Unmetered Sales	$0
16	Private Fire Protection	35
17	Public Fire Protection	0
18	Total Water Surcharges	($1,500,952)
19	Other Operating Revenues	$0
20	Pro Forma Adjustment	($1,500,952)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Unbilled Revenue Adjustment

The following adjustment is being made to eliminate unbilled revenue accrued per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	($5,842,136)
3	Commercial	(2,990,229)
4	Industrial	(518,419)
5	Municipal	(518,951)
6	Sales For Resale	(31,130)
7	Miscellaneous	(1,878)
8	Total Metered Sales	($9,902,743)
9	**Unmetered Sales**	
10	Residential	$0
11	Commercial	0
12	Industrial	0
13	Municipal	0
14	Sales For Resale	0
15	Total Unmetered Sales	$0
16	Private Fire Protection	(410)
17	Public Fire Protection	68,868
18	Total Unbilled	($9,834,285)
19	Other Operating Revenues	$0
20	Pro Forma Adjustment	($9,834,285)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Inprovement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro froma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 1.88%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2027 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	**Metered Sales**					
2	Residential	$1,380,117	$0	$11,369,748	($1,380,117)	$11,369,748
3	Commercial	511,076	0	4,107,664	(511,076)	4,107,664
4	Industrial	96,591	0	791,240	(96,591)	791,240
5	Municipal	56,922	0	451,937	(56,922)	451,937
6	Sales For Resale	1,363	0	19,591	(1,363)	19,591
7	Miscellaneous					
8	Total Metered Sales	$2,046,068	$0	$16,740,180	($2,046,068)	$16,740,180
9	**Unmetered Sales**					
10	Residential			$535	$0	$535
11	Commercial					
12	Industrial					
13	Municipal					
14	Sales For Resale					
15	Total Unmetered Sales	$0	$0	$535	$0	$535
16	Private Fire Protection	15,517		103,226	(15,517)	103,226
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	$2,061,585	$0	$16,843,941	($2,061,585)	$16,843,941
19	Other Operating Revenues	$0	$0	$0	$0	$0
20	Pro Forma Adjustment	$2,061,585	$0	$16,843,941	($2,061,585)	$16,843,941

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Deferred Revenue Adjustment

The following adjustment is being made to remove Arrearage Management Program (AMP) revenue credit and Billed Paperless Bill Credits booked in residential account for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$1,140,855
3	Commercial	
4	Industrial	
5	Municipal	
6	Sales For Resale	
7	Miscellaneous	
8	Total Metered Sales	$1,140,855
9	**Unmetered Sales**	
10	Residential	$0
11	Commercial	0
12	Industrial	0
13	Municipal	0
14	Sales For Resale	0
15	Total Unmetered Sales	$0
16	Private Fire Protection	
17	Public Fire Protection	
18	Total Unbilled	$1,140,855
19	Other Operating Revenues	$0
20	Pro Forma Adjustment	$1,140,855

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualized Base Year Rate Change

This revenue adjustment is being made to reflect the annualization of base year revenue from the new base rates, including low income discounts, which took effect on August 7, 2024.

LINE NO.	DESCRIPTION	12 ME 6/30/2025 PER BOOKS REVENUE	12 ME 6/30/2025 ANNUALIZED REVENUE	12 ME 6/30/2025 PRO FORMA ADJUSTMENT
1	**Metered Sales**			
2	Residential	$591,267,709	$610,598,892	$19,331,182
3	Commercial	220,690,677	225,550,774	4,860,097
4	Industrial	44,981,118	45,957,615	976,496
5	Municipal	24,819,945	25,409,726	589,781
6	Sales For Resale	4,189,671	4,253,450	63,780
7	Miscellaneous	0	0	0
8	Total Metered Sales	$885,949,120	$911,770,457	$25,821,337
9	**Unmetered Sales**			
10	Residential	$27,870	$28,440	$570
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Sales For Resale	0	0	0
15	Total Unmetered Sales	$27,870	$28,440	$570
16	Private Fire Protection	0	0	0
17	Public Fire Protection	0	0	0
18	Total Billed Water Sales	$885,976,990	$911,798,897	$25,821,907
19	Other Operating Revenues	$0	$0	$0
20	Pro Forma Adjustment	$885,976,990	$911,798,897	$25,821,907

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Private Fire Protection

This adjustment is being made to reflect the annualization of private fire revenues for the HTY and FTY periods. This revenue adjustment is being made to reflect the annualization of new rates for private fire service that took effect in August of 2024 including Audubon fire services. The revenue adjustment for the FTY period includes additional annualization of private fire services based upon the number of customers receiving such service as of June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annual Charge For Private Fire Protection			
2				$5,641,063
3	Annual Charge For Private Fire Protection			
4			$5,641,063	5,641,063
5	Annual Charge For Private Fire Protection			
6		$5,651,720	5,651,720	
7	Less: Private Fire Protection Revenue For			
8	During The Twelve Months Ended 6/30/2023	5,451,272		
9	Pro Forma Adjustment	$200,448	($10,657)	$0

Witness: Max McClellan
Reference: FR II.2 & FR11.10

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Public Fire Protection

This adjustment is being made to reflect the annualization of rates and revenues for public fire service based upon the number of customers/hydrants at June 30, 2025 and as projected at June 30, 2026 through June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annual Charge For Public Fire Protection			
2				$11,044,404
3	Annual Charge For Public Fire Protection			
4			$11,044,404	11,044,404
5	Annual Charge For Public Fire Protection			
6		$11,044,404	11,044,404	
7	Less: Public Fire Protection Revenue For			
8	During the Twelve Months Ended 6/30/25	10,786,365		
9	Pro Forma Adjustment	$258,038	$0	$0

Witness: Max McClellan
Reference: FR II.2 & FR11.10

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Change in Number of Customers

The following historic revenue adjustment reflects the change in revenues due to the average change in number of customers during the twelve months ended June 30, 2025. The following future and fully forecasted revenue adjustment reflects the change in revenues due to the projected change in number of customers during the twelve months ending June 30, 2026 through June 30, 2027. Projections were based on a two year historical growth average exclusive of acquisitions.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2027 REVENUE ADJUSTMENT
1	**Residential Metered Customers**	$921,967	$1,480,437	$2,960,875
2	Residential revenue was adjusted by applying			
3	the average annual consumption per residential			
4	customer to the projected increase in customers			
5	for the test year 12 months ending 2025, 2026, 20275			
6	**Residential Unmetered Customers**			
7	**Commercial Metered Customers**	984,273	650,323	1,300,647
8	Commercial revenue was adjusted by applying			
9	the average annual consumption per residential			
10	customer to the projected increase in customers			
11	for the test year 12 months ending 2025, 2026, 20275			
12				
13	Any adjustments to large commercial accounts			
14	would be shown as specific customer adjustments.			
15	**Industrial, Municipal And Sale For Resale**			
16	**Metered Customers**			
17	Those large enough to warrant an adjustment are			
18	shown as specific customer adjustments.			
19	Pro Forma Adjustment	$1,906,240	$2,130,761	$4,261,521

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Usage Trend Adjustment

This adjustment is being made to normalize usage and address the change in usage trend in residential, commercial and municipal usage as well as the decline in usage that has been experienced for many years and is expected to continue to occur. Please refer to the testimony of Max McClellan (PAWC Statement No. 10).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	**Metered Sales**			
2	Residential	($2,843,735)	($4,255,165)	($4,610,475)
3	Commercial	(811,378)	(6,872,162)	(2,225,297)
4	Industrial	0	0	0
5	Municipal	(587,602)	(736,444)	(32,778)
6	Sales For Resale	0	0	0
7	Miscellaneous	0	0	0
8	Total Metered Sales	($4,242,715)	($11,863,771)	($6,868,550)
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Sales For Resale	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Private Fire Protection	$0	$0	$0
17	Public Fire Protection	0	0	0
18	Total Water Sales	($4,242,715)	($11,863,771)	($6,868,550)
19	Other Operating Revenues	$0	$0	$0
20	Pro Forma Adjustment	($4,242,715)	($11,863,771)	($6,868,550)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Specific Customer Adjustment

The adjustments are for specific and individual Industrial Standby and Resale Standby water customers as well as wastewater bulk customers to account for changes in rates and terms per specific contract agreements.

LINE NO.	DESCRIPTION	12 ME June 2025 BILLED AMOUNT	ANNUALIZED 12 ME JUNE 2025 AMOUNT	ANNUALIZED 12 ME JUNE 2026 AMOUNT	ANNUALIZED 12 ME JUNE 2027 AMOUNT
1	**Metered Sales**				
2	Residential	$0	$0	$0	$0
3	Commercial	0	0	0	0
4	Industrial	3,431,504	3,499,011	3,581,405	3,686,619
5	Municipal	0	0	0	0
6	Sales For Resale	3,211,374	3,138,283	3,228,150	3,320,462
7	Miscellaneous				
8	Total Metered Sales	$6,642,878	$6,637,295	$6,809,555	$7,007,081
9	**Unmetered Sales**				
10	Residential	$0	$0	$0	$0
11	Commercial	0	0	0	0
12	Industrial	0	0	0	0
13	Municipal	0	0	0	0
14	Sales For Resale	0	0	0	0
15	Total Unmetered Sales	$0	$0	$0	$0
16	Total Water Sales	$6,642,878	$6,637,295	$6,809,555	$7,007,081
17	Other Operating Revenues	$0	$0	$0	$0
19	Total Operating Revenues	$6,642,878	$6,637,295	$6,809,555	$7,007,081
20	Adjustment Amount		($5,583)	$172,260	$197,526

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Rental Income - Cell Phone Towers & Timber Rights

The Company receives money from cellular phone providers for the lease of space on top of its water towers for the placement of antennas. This adjustment is being made to adjust for the difference between revenues that were recorded in 12 months ended June 2025 and the revenue that is expected to be recorded as cell tower rental income for 12 months ending June 2026 and June 2027. The Company receives money for the rights to land that it owns for tree harvesting. The Timber Rights income is expected to end 2026.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Cell Tower Rental Income	$845,645	$865,609
	Annualized Timber Rights Income	70,800	0
2	Less: Cell Tower Rental Income		
3	During The Twelve Months Ended 06/30/2025	967,395	
4	Pro Forma Adjustment	($50,949)	($50,837)
5	472 Other Water Revenues	($50,949)	($50,837)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Rental Income - Intercompany Office

The Company charges the Service Company for employees that work at various Pennsylvania American Water offices. This adjustment is being made to adjust for the difference between revenues that were recorded during the 12 months ended June 2025 and the revenue that are expected to be recorded as Intercompany Office rental income 12 months ending June 2026 and June 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Intercompany Office Rental Income	$452,841	$452,841
2	Less: Intercompany Office Rental Income		
3	During The Twelve Months Ended 06/30/2025	471,957	
4	Pro Forma Adjustment	($19,117)	$0
5	473 Other Water Revenues	($19,117)	$0

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Summary of Adjustments to Operating Revenues

The Company supplies water usage data to municipalities so they can bill their residents for sewer. The Company adjusted the 2025 per book revenues to annualize localities that are using service. In addition, the Company increases this fee annually based on the change in the CPI. An adjustment is being made in 2026 & 2027 for 3.12%, which is the two year average of the change in the CPI.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	During the Twelve Months Ended 06/30/2025	$481,464		
2	Adjustments to annualize localities using service	$502		
3	Fee Increase		$497,004	$512,511
4	Usage Data Revenue	$481,966	$497,004	$512,511
5	Pro Forma Adjustment	$502	$15,038	$15,507
6	471 Other Water Revenues	$502	$15,038	$15,507

Witness: Max McClellan
Reference: FRII.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualization Farmington Water

On November 21, 2024, the Company closed on the acquisition of the Farmington Township water and wastewater systems and began providing direct service to those systems' customers. This adjustment annualizes the water revenues associated with this acquisition.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$144,819
3	Commercial	22,584
4	Industrial	0
5	Municipal	9,113
6	Sale For Resale	0
7	Total Metered Sales	$176,516
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Sale For Resale	0
14	Total Unmetered Sales	$0
15	Public Fire	$0
16	Private Fire	
17	Total Sales	$176,516
18	Other Operating Revenues	$0
19	Pro Forma Adjustment	$176,516

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualization East Dunkard Water

In April 2025, the Company closed on the acquisition on the water assets of the East Dunkard Water Authority. The revenue adjustment for the HTY period annualizes revenues to reflect a full 12 months of billing of East Dunkard customers.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$1,275,682
3	Commercial	103,134
4	Industrial	8,178
5	Municipal	28,556
6	Sale For Resale	0
7	Total Metered Sales	$1,415,551
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Sale For Resale	0
14	Total Unmetered Sales	$0
15	Public Fire	$0
16	Private Fire	
17	Total Sales	$1,415,551
18	Other Operating Revenues	$0
19	Pro Forma Adjustment	$1,415,551

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualization Audubon Water

In May 2025, the Company completed its acquisition of the Audubon Water Company. The revenue adjustment for the HTY period annualizes revenues to reflect a full 12 months of billing of Audubon customers.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$1,534,241
3	Commercial	884,200
4	Industrial	0
5	Municipal	0
6	Sale For Resale	0
7	Total Metered Sales	$2,418,441
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Sale For Resale	0
14	Total Unmetered Sales	$0
15	Public Fire	$0
16	Private Fire	
17	Total Sales	$2,418,441
18	Other Operating Revenues	$0
19	Pro Forma Adjustment	$2,418,441

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Normalization Plant Idling

The adjustments to revenues in Schedule 2w are for the normalization of annual usage related to a plant in water's Rate Zone 1 that idled on June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 12 ME June 30, 2025 AMOUNT	PRESENT RATES 12 ME June 30, 2026 AMOUNT
1	**Metered Sales**		
2	Residential	$0	$0
3	Commercial	0	0
4	Industrial	708,784	270,257
5	Municipal	0	0
6	Sales For Resale	0	0
7	Miscellaneous	0	0
8	Total Metered Sales	$708,784	$270,257
9	**Unmetered Sales**		
10	Residential	$0	$0
11	Commercial	0	0
12	Industrial	0	0
13	Municipal	0	0
14	Sales For Resale	0	0
15	Total Unmetered Sales	$0	$0
16	Public Fire Protection	$0	$0
17	Total Water Sales	$708,784	$270,257
18	Miscellaneous Service Fees	$0	$0
19	Late Payment Fees	0	0
20	Total Operating Revenues	$708,784	$270,257
21	Pro Forma Adjustment		($438,527)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualization Manwalamink Water

In June 2025, the Company completed its acquisition of Manwalamink Water and Sewer Company's water and wastewater systems and begin providing service to these customers. This adjustment annualizes the water revenues associated with this acquisition and is based on the Company's estimate of the annualized revenues that will be produced.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$168,147
3	Commercial	253,639
4	Industrial	0
5	Municipal	595
6	Sale For Resale	0
7	Total Metered Sales	$422,381
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Sale For Resale	0
14	Total Unmetered Sales	$0
15	Public Fire	$0
16	Private Fire	0
17	Total Sales	$422,381
18	Other Operating Revenues	$0
19	Pro Forma Adjustment	$422,381

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Annualization Appalachian Water

The Company closed on the acquisition of Appalachian Utilities, Inc in October 2025 and began providing service to the entity's customers. The following adjustment annualizes the revenues associated with this acquisition.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$565,626
3	Commercial	122,400
4	Industrial	3,714
5	Municipal	5,473
6	Miscellaneous	
7	Total Metered Sales	$697,213
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
	Public Fire	$17,914
	Private Fire	$4,723
15	Total Sales	$719,850
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$719,850

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Acquisition Corner Water

The Company anticipates acquiring the Corner Water Supply and Service Corporation in November 2025 and will begin providing service to the entity's customers. The following adjustment annualizes the revenues associated with this acquisition.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$155,527
3	Commercial	247,376
4	Industrial	14,336
5	Municipal	0
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$417,239
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Sales	$417,239
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$417,239

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Water Sales	$904,118,114	$929,645,275	$921,194,811	$935,629,250	$1,034,522,876
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	4,325,613	4,833,226	4,789,292	4,864,336	5,378,484
5	Less: Per Books At 06/30/2025		4,325,613			
6	Less: Present Rates At 06/30/2025			4,833,226		
7	Less: Present Rates At 06/30/2026				4,789,292	
8	Less: Present Rates At 06/30/2027					4,864,336
9	Pro Forma Adjustments		$507,613	($43,934)	$75,044	$514,148

Witness: Max McClellan

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$22,875,288	$24,847,632	$24,847,632	$24,847,632
2	Depreciable Plant		7,374,031,967	7,765,874,222	8,262,267,383	8,262,267,383
3	Total Utility Plant In Service		7,396,907,255	7,790,721,854	8,287,115,015	8,287,115,015
4	Deduct:					
5	Contributions In Aid Of Construction		303,343,487	306,255,197	309,073,376	309,073,376
6	Customer Advances For Construction		68,355,077	72,283,140	72,509,763	72,509,763
7	Excluded Property		1,558,014	1,558,014	1,558,014	1,558,014
8	Sub-Total		373,256,578	380,096,351	383,141,153	383,141,153
9	Net Utility Plant In Service		7,023,650,677	7,410,625,503	7,903,973,862	7,903,973,862
10	Accumulated Depreciation		1,335,591,081	1,474,327,027	1,629,875,724	1,629,875,724
11	Depreciated Utility Plant In Service		5,688,059,596	5,936,298,476	6,274,098,138	6,274,098,138
12	Add:					
13	Materials And Supplies		23,643,737	23,643,737	23,643,737	23,643,737
14	Cash Working Capital - Expenses		24,383,175	24,445,827	25,170,058	25,170,058
15	Accrued And Prepaid Taxes		5,707,834	5,109,077	5,172,661	5,634,190
16	Acquisition Adjustments		5,912,947	10,777,936	9,782,100	9,782,100
17	Other Additions		327,057	2,913,269	2,612,252	2,612,252
18	Deduct:					
19	Cash Working Capital - Int And Div		10,866,252	12,949,993	13,623,386	13,624,599
20	Unamortized Itc (3%)		221,087	205,283	189,479	189,479
21	Extension Deposits In Suspense		38,165	38,165	38,165	38,165
22	Citizens Acquistion CIAC & CAC, per settlement		0	17,301,520	16,890,221	16,890,221
23	Tax Cuts and Jobs Act -Stub Period		(1,508,401)	(116,031)	0	0
24	Other Deductions		431,508	403,818	376,128	376,128
25	Deferred Taxes		1,101,348,481	1,124,380,505	1,134,978,395	1,134,978,395
26	Total Rate Base Elements		$4,636,637,254	$4,848,025,069	$5,174,383,172	$5,174,843,488
27	Utility Operating Income					
28	Per Books	$367,522,554	7.93%	7.58%	7.10%	7.10%
29	Present Rates At 06/30/2025	368,919,304	7.96%	-	-	-
30	Present Rates At 06/30/2026	357,065,305	-	7.37%	-	-
31	Present Rates At 06/30/2027	354,180,104	-	-	6.84%	-
32	Proposed Rates At 06/30/2027	425,889,619	-	-	-	8.23%

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	RETIREMENTS	APPALACHIAN ACQUISITION	CORNER ACQUISITION	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	301.00	Organization	$766,405	$0	$0	$39,065	$0	$805,470	$0	$0	$805,470
2	302.00	Franchises & Consents	2,404,599	0	0	0	0	2,404,599	0	0	2,404,599
3	303.00	Miscellaneous Intangible Plant	15,572	0	0	0	0	15,572	0	0	15,572
4		Total Intangible Plant	$3,186,576	$0	$0	$39,065	$0	$3,225,641	$0	$0	$3,225,641
5	303.20	Power and Pumping Land	$19,688,712	$1,878,200	$0	$48,829	$6,250	$21,621,991	$0	$0	$21,621,991
5		Total Land & Land Rights	$19,688,712	$1,878,200	$0	$48,829	$6,250	$21,621,991	$0	$0	$21,621,991
6	303.14	Water Rights - Hibernia	$1,942,823	$0	$0	$0	$0	$1,942,823	$0	$0	$1,942,823
7	303.35	Waste Handling and Treatment Land	8,625,253	0	0	0	0	8,625,253	0	0	8,625,253
8	303.99	Comprehensive Planning Studies	15,016,673	642,999	0	32,161	0	15,691,832	679,428	0	16,371,260
9	304.15	Other Water Source Structures	123,441,839	13,218,862	0	6,838	0	136,667,539	15,529,786	0	152,197,325
10	304.20	Power and Pumping Structures	124,652,242	0	168,589	14,874	46,840	124,545,366	0	0	124,545,366
11	304.30	Purification Buildings	401,321,400	0	1,343,983	144,879	143,751	400,266,046	0	1,471,391	398,794,656
12	304.36	Waste Handling Struct. & Improv.	11,777,004	0	0	0	0	11,777,004	0	0	11,777,004
13	304.61	Office Buildings	49,267,547	325,545	0	0	0	49,593,092	0	0	49,593,092
14	304.62	Stores, Shop and Garage Buildings	89,146,460	0	0	9,372	0	89,155,832	0	231,067	88,924,765
15	304.63	Miscellaneous Structures and Improvements	45,614,682	508,795	22,989	0	0	46,100,487	675,766	31,509	46,744,744
16	305.00	Collecting and Impounding Reservoirs	155,303,956	23,148,551	3,000,000	0	0	175,452,508	17,266,162	300,000	192,418,670
17	306.00	Lake, River and Other Intakes	17,865,912	2,794,308	100,000	0	0	20,560,220	0	0	20,560,220
18	307.00	Wells and Springs	13,113,738	1,358,066	25,000	218,875	3,147	14,668,827	0	0	14,668,827
19	310.00	Other Power Production Equipment	27,151,458	0	0	800	0	27,152,258	0	0	27,152,258
20	311.00	Pumping Equipment	115,859,379	9,654,640	625,244	84,625	20,036	124,993,437	6,967,153	593,417	131,367,172
21	320.00	Purification System	403,127,909	26,318,166	1,585,731	55,693	0	427,916,037	141,203,272	3,785,314	565,333,994
22	320.30	Granular Activated Carbon	23,738,610	0	97,500	1,751	0	23,642,861	0	150,000	23,492,861
23	320.37	Waste Handling and Treatment Equipment	15,839,221	0	28,402	0	0	15,810,819	0	0	15,810,819
24	330.00	Distribution Reservoirs and Standpipes	230,303,516	18,579,662	1,059,798	280,092	92,088	248,195,561	36,189,921	1,303,554	283,081,928
25	331.00	Mains and Accessories	3,870,728,239	194,996,634	15,840,691	982,833	203,482	4,051,070,497	161,931,629	5,180,714	4,207,821,412
26	333.00	Services	823,170,633	66,798,557	12,701,612	398,365	100,847	877,766,790	66,249,749	11,634,536	932,382,003
27	334.00	Meters	278,029,192	31,375,999	3,366,900	525,373	120,657	306,684,322	35,433,373	3,836,831	338,280,864
28	335.00	Fire Hydrants	169,450,915	6,475,144	1,090,440	37,549	7,500	174,880,668	6,941,296	1,183,658	180,638,306
29	340.00	Office Furniture and Equipment	30,701,800	3,383,439	1,485,215	18,697	6,584	32,625,304	3,365,962	2,268,769	33,722,498
30	340.31	Computer Software	94,125,418	7,224,118	12,061,689	33,798	0	89,321,645	15,041,589	14,902,364	89,460,869
31	341.00	Transportation Equipment	101,782,675	5,103,417	51,034	181,964	35,269	107,052,291	5,797,122	43,968	112,805,445
32	342.00	Stores Equipment	470,568	0	0	6,694	0	477,263	0	129	477,134
33	343.00	Tools and Work Equipment	75,331,608	7,144,516	142,956	96,318	28,049	82,457,535	7,026,576	348,319	89,135,791
34	344.00	Laboratory Equipment	2,547,013	0	8,831	896	0	2,539,077	0	129,608	2,409,469
35	345.00	Power Operated Equipment	3,021,112	0	0	70,747	0	3,091,859	0	0	3,091,859
36	346.00	Communication Equipment	22,599,203	9,972,683	108,023	36,165	0	32,500,028	10,450,115	786,976	42,163,166
37	347.00	Miscellaneous Equipment	28,168,394	0	67,574	913	1,835	28,103,568	235,734	1,124,348	27,214,953
38	348.00	Other Tangible Equipment	795,575	13,750,000	0	0	0	14,545,575	14,715,000	0	29,260,575
39		Total Tangible Plant	$7,374,031,967	$442,774,101	$54,982,203	$3,240,273	$810,085	$7,765,874,222	$545,699,632	$49,306,472	$8,262,267,383
40		Total Utility Plant In Service	$7,396,907,255	$444,652,301	$54,982,203	$3,328,167	$816,335	$7,790,721,854	$545,699,632	$49,306,472	$8,287,115,015

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Contributions in Aid of Construction (CIAC)

The Company receives Contributions in Aid of Construction (CIAC) on an annual basis. The Commission's Order dated April 21, 1993, at Docket No. R-922428 approved the use of a three year average to calculate the future test year additions to CIAC. The following adjustment reflects the projected CIAC to be received during the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Contributions In Aid Of Construction	$303,343,487	$306,255,197
2	Plus: Three Year Average Of Contributions	2,818,179	2,818,179
2	Plus: Appalachian Water Acquired Contributions	93,531	
3	Contributions In Aid Of Construction	($306,255,197)	($309,073,376)

Witness: Jared Deason
Reference: FR V.16 & Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Customer Advances For Construction (CAC)

The Company requires Customer Advances for Construction (CAC) for all main extensions requested by developers. New projects increase the CAC account and refunds to be made during the future test year to developers for prior year CAC decrease the CAC account. The following adjustment reflects the level of activity (advances and refunds) projected for the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Customer Advances For Construction	$68,355,077	$72,283,140
2	Plus: Customer Advances For Construction To Be Capitalized	12,906,831	9,581,241
3	Sub-Total	81,261,908	81,864,381
4	Less: Customer Advances For Construction To Be Refunded	8,978,768	9,354,618
5	Customer Advances For Construction	($72,283,140)	($72,509,763)

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Excluded Property

Contained on the Company's records as of June 30, 2025 are several items which the Company excludes for rate-making purposes.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	Excluded Property At 06/30/2025	$1,558,014

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Materials And Supplies

The Company's claim for materials and supplies at June 30, 2026 and June 30, 2027 is calculated on the basis of the average monthly balances in the materials and supplies account during the period June 30, 2024 and June 30, 2025.

LINE NO.	MONTH	DETAIL	PRESENT RATES 06/30/2026 and 06/30/2027 AMOUNT
1	June, 2024	$25,617,095	
2	July	24,592,843	
3	August	24,118,583	
4	September	23,337,744	
5	October	23,101,892	
6	November	22,756,090	
7	December	22,484,432	
8	January, 2025	22,634,107	
9	February	23,749,438	
10	March	23,631,648	
11	April	23,941,375	
12	May	24,324,485	
13	June, 2025	23,078,848	
14	Total	$307,368,579	
15	Average		$23,643,737
16	Allowance For Materials And Supplies		
17	At 06/30/2026 and 06/30/2027		$23,643,737

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for water service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$915,816,946	$941,860,051	$933,310,625	$947,784,779
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$41,323,952,651	$42,499,082,716	$42,113,311,218	$42,766,421,272
11	Total Billed Revenue	$915,816,946	$941,860,051	$933,310,625	$947,784,779
12	Total Dollar Days	$41,323,952,651	$42,499,082,716	$42,113,311,218	$42,766,421,272
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	9.8	9.6	11.7	11.4
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	35.3	35.5	33.4	33.7
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$250,700,147	$267,147,571	$272,613,415
20	Operating Expenses Per Day (Line 20 / 365 Days)		686,850	731,911	746,886
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$24,383,175	$24,445,827	$25,170,058

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$60,087,438	$724,053,629	$60,087,438	$724,053,629	$68,423,302	$824,500,790	$70,697,709	$851,907,394
2	Group Insurance	11.00	10,100,142	111,101,562	10,100,142	111,101,562	11,689,323	128,582,553	12,130,756	133,438,316
3	OPEB's and VEBA	65.00	(6,795,356)	(441,698,114)	(6,893,794)	(448,096,584)	(6,900,426)	(448,527,664)	(6,900,426)	(448,527,664)
4	Pension	(5.50)	1,072,810	(5,900,458)	1,072,810	(5,900,458)	1,697,634	(9,336,990)	1,697,634	(9,336,990)
5	Purchased Power	32.60	18,128,024	591,014,841	18,246,050	594,862,757	20,735,305	676,018,137	21,106,340	688,114,722
6	Purchased Water	31.29	2,773,162	86,763,222	2,773,162	86,763,222	2,795,782	87,470,928	2,795,784	87,470,990
7	Chemicals	44.75	20,733,559	927,907,014	20,733,559	927,907,014	21,930,735	981,485,275	22,744,910	1,017,922,758
8	Miscellaneous	23.44	44,840,229	1,050,947,547	41,328,757	968,647,056	43,287,763	1,014,561,463	43,749,942	1,025,393,832
9	Transportation	32.34	2,835,562	91,705,774	2,835,562	91,705,774	3,109,404	100,562,182	3,321,224	107,412,718
10	Ins Other Than Group	(86.09)	21,371,442	(1,839,815,191)	21,371,442	(1,839,815,191)	17,329,117	(1,491,821,308)	18,773,193	(1,616,138,283)
11	Service Company	12.05	71,192,953	857,875,079	71,192,953	857,875,079	74,658,740	899,637,812	73,593,697	886,804,044
12	Waste Disposal	46.82	3,117,436	145,957,230	3,117,436	145,957,230	3,706,655	173,544,250	4,216,691	197,423,950
13	Telephone	34.55	3,365,806	116,281,363	3,365,806	116,281,363	3,365,806	116,281,363	3,365,806	116,281,363
14	Rents	52.71	228,907	12,064,896	228,907	12,064,896	178,514	9,408,866	180,238	9,499,730
15	Natural Gas	50.28	1,139,917	57,313,277	1,139,917	57,313,277	1,139,917	57,313,277	1,139,917	57,313,277
16	Totals		$254,192,031	$2,485,571,671	$250,700,147	$2,400,720,626	$267,147,571	$3,119,680,934	$272,613,415	$3,104,980,157
17	Average Lag			9.8		9.6		11.7		11.4
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$273,796,033		$265,863,437		$282,208,627		$287,833,252	
19	Uncollectibles		14,772,917		10,332,205		10,238,418		10,397,199	
20	Amortizations		4,831,085		4,831,085		4,822,638		4,822,638	
21	Sum Of Other Expenses		209,351,802		209,371,390		223,859,808		228,863,473	
22	Miscellaneous		$44,840,229		$41,328,757		$43,287,763		$43,749,942	

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$6,818,039	$3,317,490	$6,755,121	$3,286,875	$6,860,638	$3,338,217	$7,588,022	$3,692,144
2	Public Utility Realty Tax	90.1	1,749,876	432,163	2,126,666	525,218	2,161,310	533,774	2,161,310	533,774
3	Local Property Tax	118.2	4,918,303	1,592,094	2,982,740	965,537	3,030,888	981,123	3,030,888	981,123
4	State Income Tax	7.2	22,272,442	440,872	20,216,944	400,185	19,475,137	385,501	26,296,007	520,517
5	Federal Income Tax	(0.5)	51,993,114	(74,785)	47,789,323	(68,738)	45,853,646	(65,954)	64,913,149	(93,368)
6	Totals			$5,707,834		$5,109,077		$5,172,661		$5,634,190

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calulation of Lag Days for Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	TAX PERIOD BEGINNING	TAX PERIOD ENDING	PAYMENTS 2024 - 2025 TAX				TOTAL TAX LAG DAYS	REVENUE LAG LESS TAX LAG (Net lag)
1	General Assessment*			Lag calculated using expense lag method				-132.48	177.60
2	Public Utility Realty Tax			Lag calculated using expense lag method				-45.04	90.17
3	Local Property Tax*			Lag calculated using expense lag method				-73.05	118.18
4	State Income Tax	7/1/2024	6/30/2025	9/15/2024	12/15/2024	4/15/2025	6/15/2025	37.88	7.25
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	30.00	60.00	30.50		
5	Federal Income Tax	7/1/2024	6/30/2025	9/15/2024	1/15/2025	4/15/2025	6/15/2025	45.63	-0.50
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	61.00	60.00	30.50		
6	Use Tax			Lag calculated using expense lag method				12.84	32.29

*Total Tax Lag Day calculation includes 14.38 day check float adjustment

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND
1	**Average Lag Calculation**			
2	Future Revenue Lag Days	45.1	45.1	45.1
3	Less: Interest Payments Lag Days	91.8	15.1	46.1
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)
5	Of Interest And The Receipt			
6	Of Revenues			

		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27	
7	**Long Term Debt**								
8	Working Capital Requirements								
9	Pro Forma Annual Interest Expense	$89,487,099		$101,323,724		$106,592,293		$106,601,776	
10	Interest Expense Per Day								
11	(Line 9 / 365 Days)	245,170		277,599		292,034		292,060	
12	Cash Working Capital Required								
13	(Line 4 Col.1 X Line 11)		(11,437,181)		(12,949,993)		(13,623,386)		(13,624,599)
14	**Short Term Debt**								
15	Working Capital Requirements								
16	Pro Forma Annual Interest Expense	6,954,956		0		0		0	
17	Interest Expense Per Day								
18	(Line 16 / 365 Days)	19,055		0		0		0	
19	Cash Working Capital Required								
20	(Line 4 Col.2 X Line 18)		570,929		0		0		0
21	**Preferred Dividends**								
22	Working Capital Requirements								
23	Pro Forma Annual Dividend Expense	0		0		0		0	
24	Dividend Expense Per Day								
25	(Line 23 / 365 Days)	0		0		0		0	
26	Cash Working Capital Required								
27	(Line 4 Col.3 X Line 25)		0		0		0		0
28	Total Cash Working Capital Required								
29	(Line 13 + Line 20 + Line 27)		($10,866,252)		($12,949,993)		($13,623,386)		($13,624,599)

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Acquisition Adjustments

The following adjustment reflects the recognition of the positive Utility Plant Acquisition Adjustments (UPAA) and transaction costs associated with the acquisition of the various water utility assets pursuant to the terms of the Commission-approved settlement of the Company's rate cases at Docket Nos. R-973944, R-2013-2355276, R-2020-3019369, and R-2022-3031672. In addition, the Company is requesting recognition of the transaction costs associated with its acquisition of the water assets of the Farmington Township (Water) at Docket No. A-2023-3042567, Audubon Water at Docket No. A-2023-3043194, East Dunkard Water at Docket No. A-2024-3049759, Appalachian Water at Docket No. A-2024-3046084, Manwalamink Water at Docket No. A-2023-3044418 and Corner Water at Docket No. A-2025-3052745, as well as the costs incurred for the initial bid on Manwalamink Water.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	PG&W	Approved Docket No. R-973944	$5,585,468	$455,956	$5,129,512	$455,956	$4,673,556
2	Lake Spangenberg Water Co.	Approved Docket No. R-2013-2355276	3,093	$2,856	237	237	-
3	Fernwood Community Water System	Approved Docket No. R-2013-2355276	1,271	$1,173	98	98	0
4	Olwen Heights Water Service Co.	Approved Docket No. R-2013-2355276	1,217	$1,123	94	94	0
5	Steelton Transaction Costs	Approved Docket No. R-2020-3019369	88,761	$15,897	72,864	15,897	56,967
6	Turbotville Water Transaction costs	Approved Docket No. R-2020-3019369	6,038	$1,081	4,957	1,081	3,876
7	Creekside Homeowner's Association Transaction costs	Approved Docket No. R-2022-3031672	29,842	$3,935	25,907	3,935	21,972
8	Valley Township Water Transaction costs	Approved Docket No. R-2022-3031672	161,207	$21,258	139,949	21,258	118,691
9	SLIBCO Utilities Transactions Costs	Approved Docket No. R-2022-3031672	36,050	$4,754	31,296	4,754	26,542
10	Farmington Township (Water)	Seeking Approval			135,444	12,416	123,028
11	Audubon Water	Seeking Approval			3,239,771	296,979	2,942,792
12	Manwalamink Water	Seeking Approval			1,157,427	106,097	1,051,330
13	Farmington Township Water Transactions Costs	Seeking Approval			66,141	6,063	60,078
14	Audubon Water Transactions Costs	Seeking Approval			299,089	27,416	271,672
15	East Dunkard Water (Dilliner) Transactions Costs	Seeking Approval			174,008	15,951	158,057
16	Appalachian Water Transactions Costs	Seeking Approval			156,852	14,378	142,474
17	Manwalamink Water Transactions Costs	Seeking Approval			118,148	10,830	107,318
18	Manwalamink Water Transactions Costs - initial bid	Seeking Approval			13,744	1,260	12,484
19	Corner Water Transaction Costs	Seeking Approval			12,398	1,137	11,262
20	Effect to Rate Base Element		$5,912,947	$508,033	$10,777,936	$995,836	$9,782,100

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Other Rate Base Additions

The Company is requesting ongoing amortization of the costs incurred by the Company as receiver of Winola Water Company as approved at Docket Nos. R-2020-3019369 and R-2022-3031672 and seeking approval as receiver of East Dunkard Water (Dilliner).

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Winola Water Company (P-2018-3006216)	Approved Docket No. R-2022-3031672	$327,057	$58,578	$268,479	$58,578	$209,901
2	East Dunkard Water (Dilliner) (P-2023-3043950)	Seeking Approval			2,644,790	242,439	2,402,351
3	Effect to Rate Base Element		$327,057	$58,578	$2,913,269	$301,017	$2,612,252

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Other Rate Base Deductions

The Company is reflecting the ongoing rate base deduction associated with an equipment discount in 2019 amortized over 20 years and as approved at Docket No. R-2020-3019369.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Equipment Discount	Approved Docket No. R-2020-3019369	($431,508)	($27,690)	($403,818)	($27,690)	($376,128)
2	Effect to Rate Base Element		($431,508)	($27,690)	($403,818)	($27,690)	($376,128)

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Tax Cuts and Jobs Act Stub Period and Negative Surcharge for Deferred Tax Credit

The following reflects the amortization of the federal income tax savings associated with the 2017 Tax Cuts and Jobs Act ("TCJA") for January 1, 2018 through June 30, 2018 (the "Stub Period"), as authorized in the settlement at Docket No. R-2020-3019369, as well as the Negative Surcharge for Deferred Tax Credit ("EADIT") as required by Tariff Water- PA P.U.C. No. 5 page 40. This reflects the amortization as approved in Docket No. R-2023-3043189. The balance is fully amortized at 7/31/2026.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Tax Cuts and Jobs Act Stub Period			
2	Beginning Balance	($3,643,020)	($1,851,573)	($142,428)
3	Less: 2024/2025 Amortization	1,791,446		
4	Less: 2025/2026 Amortization		1,709,145	
5	Less: 2026/2027 Amortization			142,429
6	EADIT Beginning Balance	627,375	343,172	26,397
8	Less: 2024/2025 Amortization	(284,203)		
9	Less: 2025/2026 Amortization		(316,775)	
10	Less: 2026/2027 Amortization			(26,398)
11	Effect to Rate Base Element	($1,508,401)	($116,031)	($0)

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Unamortized Investment Tax Credit

The unamortized balance of the 3% Investment Tax Credit is not allowed as a part of the Rate Base Elements. The following sets forth the unamortized portion of the 3% Investment Tax Credit at June 30, 2025. The unamortized balance at the twelve months ending June 30, 2026 and twelve months ending June 30, 2027 reflects one additional year of amortization.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Unamortized 3% ITC	$221,087	$205,283
2	Less: 3% ITC Amortization For The Twelve		
3	Months Ending 06/30/2026	15,804	
4	Less: 3% ITC Amortization For The Twelve		
5	Months Ending 06/30/2027		15,804
6	Effect On Rate Base Elements	($205,283)	($189,479)

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Extension Deposits in Suspense

The Company requires customer advances for construction to extend its mains to serve new developments based upon an estimate of construction costs. At the completion of the project, entries are made to adjust estimated costs of construction to actual cost of construction. The difference is charged to the extension deposit in suspense account until it is refunded to the customer. The Commission's Order at Docket No. R-891208 approved an adjustment to rate base of an average of extension deposits in suspense. The following reflects the adjustment to rate base for such an average.

LINE NO.	MONTH	DETAIL	06/30/2026 and 06/30/2027 AMOUNT
1	June, 2024	($31,800)	
2	July	(33,300)	
3	August	(31,550)	
4	September	(32,800)	
5	October	(36,300)	
6	November	(34,300)	
7	December	(35,800)	
8	January	(38,550)	
9	February	(37,800)	
10	March	(40,300)	
11	April	(46,800)	
12	May	(46,050)	
13	June, 2025	(50,800)	
14	Total	($496,150)	
15	Average		($38,165)
16	Effect On Rate Base Elements		$38,165

Witness: Jared Deason

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Citizens Utilities Water Company Acquisition

Customer Advances for Construction (CAC) and Contributions in Aid of Construction (CIAC) Adjustment

Paragraph 8.d of the Joint Petition for Settlement at Docket No. R-2009-2097323, which was approved by the Commission in its final order entered November 7, 2009, provides that: "for ratemaking purposes: (i) $14,147,208, or 40%, of the December 31, 2009 balance of the net customer advances for which Citizens Utilities Water Company of Pennsylvania ("Citizens") retained the refund liability upon the Company's acquisition of Citizens' water utility assets will be deemed deducted from the Company's rate base; (ii) $8,895,830 (100%) of the December 31, 2009 balance of the net contributions in aid of construction the OCA proposed to attribute to PAWC from its acquisition of Citizens' water assets will be deducted from PAWC's rate base; (iii) in future base rate cases, the foregoing balances, adjusted to reflect accumulated amortization, will be deducted for ratemaking purposes until such balances are fully amortized; and (iv) the applicable depreciation rate for PAWC's transmission and distribution mains will be used to calculate the amortization of such balances for ratemaking purposes to offset the portion of depreciation expense on gross plant in service that is related to these advances and contributions." Shown below are the adjustments that are called for by the settlement at Docket No. R-2009-2097323.

LINE NO.	DESCRIPTION	Advances Acquisition Adjustment	CIAC Acquisition Adjustment	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	AMOUNT ESTABLISHED IN CASE R-2009-2097323	$14,147,208	$8,895,830		
2	Less: 2010 - AMORTIZATION	202,846	152,873		
3	2011 - AMORTIZATION	202,846	152,873		
4	2012 - AMORTIZATION	202,846	152,873		
5	2013 - AMORTIZATION	202,846	152,873		
6	2014 - AMORTIZATION	186,998	140,930		
7	2015 - AMORTIZATION	186,998	140,930		
8	2016 - AMORTIZATION	186,998	140,930		
9	2017 - AMORTIZATION	186,998	140,930		
10	2018 - AMORTIZATION	185,413	139,735		
11	2019 - AMORTIZATION	185,413	139,735		
12	2020 - AMORTIZATION	185,413	139,735		
13	2021 - AMORTIZATION	190,168	143,318		
14	2022 - AMORTIZATION	190,168	143,318		
15	2023 - AMORTIZATION (Jan-Dec)	96,669	72,854		
16	2023 - AMORTIZATION (Jul-Dec)	96,669	72,854		
17	2024 - AMORTIZATION (Jan-Jun)	96,669	72,854		
18	2024 - AMORTIZATION (Jul-Dec)	122,025	91,963		
19	2025 - AMORTIZATION (Jan-Jun)	122,025	91,963		
20	2025 - AMORTIZATION (Jul-Dec)	122,025	91,963		
21	2026 - AMORTIZATION (Jan-Jun)	122,025	91,963		
22	PRESENT RATES 06/30/2026	$10,873,154	$6,428,367	$17,301,520	
23	2026 - AMORTIZATION (Jul-Dec)	117,270	88,380		
24	2027 - AMORTIZATION (Jan-Jun)	117,270	88,380		
25	Present Rates 06/30/2027	$10,638,614	$6,251,608		$16,890,221
26	Total Citizens Acquisition Adjustment			($17,301,520)	($16,890,221)

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($1,101,348,481)	($1,124,380,505)	($1,134,978,395)
2	Less: Prior Year		(1,101,348,481)	(1,124,380,505)
3	Effect to Rate Base Element	($1,101,348,481)	($23,032,024)	($10,597,890)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		**Source Of Supply Expenses**				
2		-Operations-				
3	601.1	Salary And Wages	$228,998	$228,998	$261,970	$270,677
4	601.2	Salary And Wages	200,386	200,386	229,238	236,858
5	610.1	Purchased Water	2,773,162	2,773,162	2,795,782	2,795,785
6	615.1	Purchased Power	3,537,631	3,548,375	4,096,787	4,187,873
7	616.1	Purchased Fuel	85,399	85,659	98,897	101,095
8	620.1	Materials And Supplies	73,738	73,738	73,738	73,738
9	631.1	Contract Services - Engineering	311,640	311,640	311,640	311,640
10	633.1	Contract Services - Legal	0	0	0	0
11	636.1	Contract Services	574,689	574,689	574,689	574,689
12	604.1	Other Benefits	0	0	0	0
13	642.1	Rental Of Equipment	1,811	1,811	(0)	(0)
14	650.1	Transportation	32	32	32	32
15		-Maintenance-				
16	620.2	Materials And Supplies	19,874	19,874	19,874	19,874
17	631.2	Contract Services - Engineering	158,472	158,472	158,472	158,472
18	636.2	Contract Services	481,619	481,619	481,619	481,619
19	650.2	Transportation	0	0	0	0
20		-Miscellaneous-				
21	675.1	Miscellaneous Operating Expense	3,274,737	3,274,737	3,285,737	3,285,737
22	675.2	Miscellaneous Maintenance Expense	65,693	65,693	65,693	65,693
23		Total Source Of Supply Expenses	$11,787,881	$11,798,885	$12,454,168	$12,563,781
24		**Water Treatment**				
25		-Operation-				
26	601.3	Salary And Wages	$12,416,283	$12,416,283	$14,204,025	$14,676,144
27	601.4	Salary And Wages	2,567,952	2,567,952	2,937,695	3,035,339
28	604.3	Employee Pension And Benefits	40	40	40	40
29	615.3	Purchased Power	13,427,316	13,468,095	15,581,096	15,927,690
30	618.3	Chemicals	20,733,559	20,796,527	21,773,976	22,493,515
31	620.3	Materials And Supplies	900,773	900,773	900,773	900,773
32	631.3	Contract Services - Engineering	248,798	248,798	248,798	248,798
33	633.3	Contract Services - Legal	0	0	0	0
34	634.3	Contract Services - Management	0	0	0	0
35	635.3	Contract Services - Test	310,109	310,109	310,109	310,109
36	636.3	Contract Services	2,088,116	2,088,116	2,803,672	2,664,447
37	641.3	Rental Of Building	4,272	4,272	(0)	(0)
38	642.3	Rental Of Equipment	923	923	0	0
39	650.3	Transportation	100,008	100,008	100,008	100,008
40		-Maintenance-				
41	620.4	Materials And Supplies	576,224	576,224	576,224	576,224
42	631.4	Contract Services - Engineering	106,577	106,577	106,577	106,577
43	636.4	Contract Services	1,253,377	1,253,377	1,253,377	1,253,377
44	650.4	Transportation	2,369	2,369	2,369	2,369
45	675.4	Miscellaneous Maintenance Expense	214,697	214,697	214,697	214,697
46		-Miscellaneous-				
47	675.3	Miscellaneous Operating Expense	7,205,810	7,205,810	7,798,299	8,308,413
48		Total Water Treatment Expense	$62,157,203	$62,260,950	$68,811,735	$70,818,520
49		**Transmission And Distribution**				
50		-Operation-				
51	601.5	Salary And Wages	$5,732,419	$5,732,419	$6,557,794	$6,775,765
52	601.6	Salary And Wages	7,537,690	7,537,690	8,622,995	8,909,609
53	604.5	Employee Pension And Benefits	2,070	2,070	2,070	2,070
54	615.5	Purchased Power	948,512	951,393	1,098,431	1,122,853
55	620.5	Materials And Supplies	1,137,820	1,137,820	1,137,820	1,137,820
56	631.5	Contract Services - Engineering	11,252	11,252	11,252	11,252
57	636.5	Contract Services	529,907	529,907	529,907	529,907
58	641.5	Rental Of Building	24,232	24,232	0	0
59	642.5	Rental Of Equipment	5,605	5,605	0	0
60	650.5	Transportation	39,304	39,304	39,304	39,304

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		-Maintenance-				
2	620.6	Materials And Supplies	$1,100,388	$1,100,388	$1,410,417	$1,408,788
3	631.6	Contract Services - Engineering	54,951	54,951	54,951	54,951
4	636.6	Contract Services	1,993,103	1,993,103	1,993,103	1,993,103
5	650.6	Transportation	21,904	21,904	21,904	21,904
6	675.6	Miscellaneous Operating Expense	2,809,449	2,809,449	2,809,449	2,809,449
7		-Miscellaneous-				
8	675.5	Miscellaneous Operating Expense	1,923,790	1,923,790	2,157,948	2,154,695
9		Total Transmission And Distribution	$23,872,396	$23,875,277	$26,447,345	$26,971,470
10		**Customer Accounting**				
11		-Operation-				
12	601.7	Salary And Wages	$3,630,044	$3,630,044	$4,152,711	$4,290,740
13	604.7	Employee Pension And Benefits	0	0	0	0
14	615.7	Purchased Power	761	763	879	898
15	620.7	Materials And Supplies	20,275	20,275	20,275	20,275
16	631.7	Contract Services - Engineering	0	0	0	0
17	633.7	Contract Services - Legal	0	0	0	0
18	636.7	Contract Services	17,893	17,893	17,893	17,893
19	641.7	Rental Of Building	0	0	0	0
20	642.7	Rental Of Equipment	0	0	0	0
21	650.7	Transportation	166	166	166	166
22	657.7	Insurance	0	0	0	0
23	670.7	Bad Debt	14,858,117	10,417,405	10,323,618	10,629,146
24		-Miscellaneous-				
25	675.7	Miscellaneous Expense	3,334,146	3,211,819	2,973,174	2,983,295
26		Total Customer Accounting	$21,861,402	$17,298,365	$17,488,716	$17,942,413
27		**Administrative And General**				
28	601.8	Salary And Wages	$23,212,914	$23,193,120	$26,692,524	$27,581,351
29	603.8	Salary Of Officers	0	0	0	0
30	604.8	Employee Pension And Benefits	8,983,657	8,885,219	11,612,037	12,191,942
31	615.8	Purchased Power	129,166	129,558	149,583	152,910
32	620.8	Materials And Supplies	975,990	975,990	975,990	975,990
33	631.8	Contract Services	288,826	288,826	288,826	288,826
34	632.8	Contract Services - Accounting	761,589	761,589	761,589	761,589
35	633.8	Contract Services - Legal	2,312,134	2,312,134	2,312,134	2,312,134
36	634.8	Contract Services - Management	71,192,953	71,192,953	75,001,043	73,929,255
37	635.8	Contract Services - Test	0	0	0	0
38	636.8	Contract Services	3,463,321	3,364,528	3,364,528	3,377,653
39	641.8	Rental Of Building	140,989	140,989	168,302	116,323
40	642.8	Rental Of Equipment	51,074	51,074	63,914	63,914
41	650.8	Transportation	2,671,779	2,671,779	2,945,621	3,157,441
42	656.8	Insurance - Vehicles	287,775	287,775	245,607	265,288
43	657.8	Insurance	15,169,188	15,169,188	11,935,721	12,891,647
44	658.8	Workers Compensation	540,450	540,450	607,783	711,942
45	659.8	Insurance	5,374,028	5,374,028	4,592,108	4,960,083
46	660.8	Advertising	0	0	0	0
47	666.8	Amortization Of Rate Case	1,350,934	1,350,934	1,342,488	1,342,488
48	667.8	Regulatory Commission	46,165	46,165	46,165	46,165
49		-Miscellaneous-				
50	675.8	Miscellaneous Expense	12,566,578	9,296,020	8,962,133	9,308,508
51		Total Administrative And General	$149,519,510	$146,032,319	$152,068,096	$154,435,450
52		Total Operating Expenses	$269,198,392	$261,265,796	$277,270,060	$282,731,634

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$269,198,392				
2	Present Rates At 06/30/2025				$261,265,796		
3	Present Rates At 06/30/2026						$277,270,060
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$7,994,938		$2,111,356	
6	Group Insurance	0		1,589,181		441,433	
7	Other Post Employment Benefits & VEBA	(98,438)		(6,632)		-	
8	Pension	0		624,824		-	
9	Purchased Power	0		2,993,784		549,787	
10	Purchased Water	0		22,620		2	
11	Chemicals	0		1,197,176		814,175	
12	Change In Consumption Expense	118,026		(504,529)		(178,752)	
13	Transportation Expense	0		273,842		211,820	
14	Insurance Other Than Group	0		(4,042,325)		1,444,076	
15	Regulatory Expense (Rate Case Expense)	0		(8,447)		-	
16	Service Company Expense	0		3,465,787		(1,065,043)	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		2,245,028		(189,535)	
19	401K & Defined Contribution Plan	0		468,293		136,535	
20	Rent Expense	0		(50,393)		1,724	
21	Waste Disposal	0		589,219		510,036	
22	Miscellaneous Adjustments	(3,511,472)		(754,315)		515,179	
23	Uncollectibles	(4,440,712)		(93,787)		158,781	
24	Pro Forma Adjustments		(7,932,596)		16,004,264		5,461,574
25	Present Rates At 06/30/2025		$261,265,796				
26	Present Rates At 06/30/2026				$277,270,060		
27	Present Rates At 06/30/2027						$282,731,634

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Compensation

The following adjustment sets forth a summary of the Company's annualization of labor expense. The pro forma payroll for the future test years were developed by applying pay rates and associated performance pay that will become effective by June 30, 2026 and June 30, 2027 to the Company's full complement of employees.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	$102,222,985	$105,590,439
2	Annualized Performance Plan	8,784,387	9,108,761
3	Less: 42.81% Capitalized portion not charged to operating expense	47,522,256	49,102,728
4	Sub-Total	63,485,116	65,596,472
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	55,490,178	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		63,485,116
9	Pro Forma Adjustment	$7,994,938	$2,111,356
	601.1 Salary and Wages - Source of Supply	$32,972	$8,707
	601.2 Salary and Wages - Source of Supply	$28,852	$7,620
	601.3 Salary and Wages - Water Treatment	1,787,742	472,119
	601.4 Salary and Wages - Water Treatment	369,743	97,644
	601.5 Salary and Wages - Transmission & Distribution	825,375	217,971
	601.6 Salary and Wages - Transmission & Distribution	1,085,305	286,614
	601.7 Salary and Wages - Customer Accounting	522,667	138,029
	601.8 Salary and Wages - Administrative and General	3,342,281	882,652

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

The adjustment of the group insurance cost is based on the January 2026 premiums annualized for the future test year number of employees, less the annualized employee contribution, and adjusted for the portion not charged to operations. The fully projected future test year was developed by adjusting the annualized 2026 amount by a 3 year average of 3.74%.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	$20,643,776	$21,415,647
2	Less: 42.81% Not Charged To Operating Expense	8,837,601	9,168,038
3	Sub-Total	11,806,175	12,247,609
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	10,216,994	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26		11,806,175
8	Pro Forma Adjustment	$1,589,181	$441,433
	604.8 A&G Employees Pension And Benefits	$1,589,181	$441,433

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Other Post Employment Benefits (OPEB)

The following sets forth the Company's adjustment for post-retirement benefit costs under FAS 106 using the methodology approved by the Commission in the Company's base rate cases since 1992. In addition the Company has included the expense associated with the Company's contributions to the Voluntary Employee Beneficiary Association (VEBA).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized OPEB Expense	($6,880,069)	($6,880,069)	($6,880,069)
2	Annualized Retiree VEBA Expense ($600 x 426 employees)	267,196	255,600	255,600
3	Less: 42.81% Capitalized portion not charged to operating expense	280,921	275,957	275,957
4	Sub-Total	(6,893,794)	(6,900,426)	(6,900,426)
5	Less: Amount Charged To Operating Expenses			
6	For The Twelve Months Ended 06/30/2025, 06/30/2026, and 06/30/2027	(6,795,356)	(6,893,794)	(6,900,426)
7	Pro Forma Adjustment	($98,438)	($6,632)	$0
	604.8 A&G Employees' Welfare Expenses	($98,438)	($6,632)	$0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Pension

The following adjustment is being made to reflect the Company's projected Pension cost based on ASC715 (formerly FAS87) for PAWC employees. In addition, as approved at Docket No. R-2017-2595853, the Company continues to amortize the deferred pension liability for the difference between ASC 715 and ERISA for both PAWC and Service Company over a 10 year period beginning January 1, 2018.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	PAWC Pension Costs	$4,712,824
2	Less: 42.81% Capitalized service costs portion not charged to operating expense	1,056,772
3	10 yr. amortization of Deferred Pension Liability	(1,958,418)
4	Sub-Total	1,697,634
5	Less: Amount Charged To Operating Expense	
6	During The Twelve Months Ended 6/30/2025	1,072,810
7	Pro Forma Adjustment	$624,824
	604.8 A&G Employee Pension And Benefits	$624,824

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

401K, Defined Contribution Plan (DCP) and Employee Stock Purchase Plan (ESPP) Expense

The following adjustment is being made to annualize 401K, DCP contributions and ESPP contributions based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	$2,928,489	$3,026,743
2	Annualized DCP	3,931,027	4,062,673
3	Less: 42.81% Not Charged To Operating Expense	2,936,559	3,034,979
4	Sub-Total	3,922,957	4,054,437
5	Annualized ESPP	223,338	228,393
6	Less: Amount Charged To Operating Expense	3,678,002	4,146,295
7	Pro Forma Adjustment	$468,293	$136,535
	604.8 Employee Pension And Benefits AG	$468,293	$136,535

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Purchased Power

This adjustment reflects the application of rates for purchased power to be in effect as of June 2025 to anticipated billing units for the future and fully projected rate years. Accounts were adjusted for any known rate changes in either the future or fully projected rate years and were also adjusted to reflect 12 monthly bills.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Power Cost	$21,122,568	$21,672,355
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	18,128,785	21,122,568
3	Pro Forma Adjustment	$2,993,783	$549,787
	615.1 Purchased Power - Source Of Supply	$584,204	$107,285
	615.3 Purchased Power - Water Treatment	2,217,384	407,207
	615.5 Purchased Power - Transmission and Distribution	156,637	28,765
	615.7 Purchased Power - Customer Accounting	126	23
	615.8 Purchased Power - Admin & General	21,330	3,917
	616.1 Fuel for Power Production	14,103	2,590
		$2,993,784	$549,787

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Purchased Water

This adjustment reflects the application of rates for purchased water in effect as of June 30, 2025 to anticipated billing units for the future test year.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Purchased Water Cost	$2,795,783	$2,795,785
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	2,773,162	2,795,783
3	Pro Forma Adjustment	$22,620	$2
	610.1 Purchased Water	$22,620	$2

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Rate Base Elements

Taxes, Other than Income

Chemicals

The annualization of chemical costs was based on the application of quarterly contract prices during 2025 to anticipated 12-month June 2025 usage. Current intra-2025 prices were adjusted by chemical family based on the current market conditions to project 2026 and 2027 cost levels.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Chemical Costs	$21,930,735	$22,744,910
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	20,733,559	21,930,735
3	Pro Forma Adjustment	$1,197,176	$814,175
	618.3 Chemicals - Water Treatment	$1,197,176	$814,175

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Waste Disposal

The waste disposal adjustment is the annualized test year costs adjusted for the three year average change in expense for the twelve months ended 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Waste Disposal Costs	$3,706,656	$4,216,691
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	3,117,436	3,706,656
3	Pro Forma Adjustment	$589,219	$510,036
	675.3 Waste Disposal	$589,219	$510,036

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Change in Consumption

During the future test year - twelve months ending 06/30/2026, and fully projected future test year - twelve months ending 06/30/2027, the Company will experience changes in consumption due to net addition or loss of customers and other factors affecting the usage of specific customers. The calculations shown below reflect estimates of the change in operating expenses that will be realized by these changes in consumption.

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Consumption (00 Gallons)	452,031,004	453,403,876	447,535,211	445,455,980
2	Change In Consumption		1,372,873	(5,868,665)	(2,079,231)
3	Power Costs Per Book	$18,128,785			
4	Chemical Costs Per Book	20,733,559			
5	Total	$38,862,343			
6	Rate Of Production Costs (00 Gallons) (Line 5/Line 1)		$0.08597	$0.08597	$0.08597
7	Pro Forma Adjustment		$118,026	($504,529)	($178,752)
	615.1 Source of Supply - Purchased Power		$10,744	($45,927)	($16,272)
	615.3 Water Treatment - Purchased Power		40,779	(174,320)	(61,761)
	615.5 Transmission & Distribution - Purchased Power		2,881	(12,316)	(4,363)
	615.7 Purchased Power - Customer Accounting		2	(10)	(4)
	615.8 Purchased Power - Admin & General		392	(1,675)	(593)
	616.1 Fuel for Power Production		260	(1,110)	(393)
	618.3 Water Treatment - Chemicals		62,968	(269,171)	(95,366)
			$118,026 #	($504,529) #	($178,752)

Witness: Lori O'Malley
Reference: FR II.09

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

The following adjustment reflects the annualization of transportation expense for the years ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	$5,436,672	$5,807,031
2	Less: 42.81% Not Charged To Operating Expense	2,327,268	2,485,807
3	Sub-Total	3,109,404	3,321,224
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	2,835,562	
6	Less: Present Rates During the Twelve Months Ended 06/30/26		3,109,404
7	Pro Forma Adjustment	$273,842	$211,820
	650.8 A & G - Miscellaneous General Expense	$273,842	$211,820

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Insurance Other Than Group

The annualizations of Insurance Other Than Group (IOTG) costs were based on the actual IOTG premiums for the twelve months ending June 30, 2025, adjusted for the 5 year average of retroactive adjustments. The present rates 6/30/2026 amounts are based on twelve months ending June 30, 2025 increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Amounts for present rates 6/30/2027 were increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Present rates have been allocated to other cost of service areas based on depreciated utility plant in service as of 6/30/2025.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Workers Compensation Premium		$1,062,686	$1,147,841
2	Less: 42.81% Not Charged To Operating Expense		(454,902)	(435,899)
3	Sub-Total		607,784	711,942
4	Add: Annualized Vehicle, General Liability,			
5	Property And Other Insurance		16,721,333	18,061,251
6	Sub-Total		17,329,117	18,773,193
7	Less: Per Books and Present Rates		21,371,442	17,329,117
8	Pro Forma Adjustment		($4,042,325)	$1,444,076
	656.8 Vehicle Insurance	55110000	($42,168)	$19,681
	657.8 General Liability Insurance	55710000	(3,285,570)	952,261
	658.8 Workers Compensation	55720000	4,332	85,155
	658.8 Insurance WC Capitalized Credits	55720100	63,001	19,003
	659.8 Other Insurance	55730000	(781,920)	367,976

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Regulatory Expense (Rate Case Expense)

The following adjustment reflects the estimated cost of this rate case normalized over a two-year period. Additionally, there are adjustments for 10 year amortizations of the Customer Class Demand Study and Lead Service Line Program costs, as well as adjustment for two-year amortizations of Customer Demand Feasibility Study and System Wide Max Hour Demand Study.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Rate Case Expense Allocation	$2,456,004
2	Normalized Over 2 Years	1,228,002
3	Plus Allocation of Amortization of Demand Study	22,872
4	Plus Allocation of Amortization of Lead Service Line Costs	25,224
5	Plus Allocation of Amortization Customer Demand Feasibility Study	
6	Demand Study	3,165
7	Plus Allocation of Amortization of System Wide Max	
8	Demand Study	2,858
9	Less: Amount Charged To Operating Expense	
10	During The Twelve Months Ended 06/30/2023	1,290,567
11	Pro Forma Adjustment	($8,447)
	666.8 Regulatory Commission Expense	($8,447)

Witness: Christina Chard

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Service Company

This adjustment reflects the cost of services provided by American Water Works Service Company (AWWSC), for the twelve months ended June 30, 2026, and June 30, 2027. An allocation factor based on customer counts was applied to each cost of service area to allocate a portion of the total projected Service Company costs.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	$74,658,740	$73,593,697
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	71,192,953	
4	And Present Rates 06/30/26		74,658,740
5	Pro Forma Adjustment	$3,465,787	($1,065,043)
	634.8 AG - Contract Services - Management	$3,465,787	($1,065,043)

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Acquisition O&M Expense Adjustment

The following adjustment reflects an adjustment to annualize O&M expenses related to the acquisitions of the Farmington, East Dunkard, Audubon, Manwalamink, Applachian and Corner water systems, which have closed or are expected to close before year end.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Additions:		
2	Farmington Water Annualized O&M	74,945	74,945
3	East Dunkard Water Annualized O&M	492,525	492,525
4	Audubon Water Annualized O&M	160,390	160,390
5	Manwalamink Water Annualized O&M	295,378	296,360
6	Appalachian Water Annualized O&M	711,819	672,337
7	Corner Water Annualized O&M	549,579	399,015
8	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/24	0	2,284,636
9	Pro Forma Adjustment	$2,284,636	($189,063)
	408.12 Payroll Taxes	$12,467	$472
	408.2 Taxes, Other Than Income - Property	27,141	0
	601.8 Salary and Wages- Admin & General	157,123	6,176
	604.8 A&G Employee Pension And Benefits	51,152	1,936
	615.1 Purch Power Oper SS	10,135	72
	615.3 Purch Power Oper WT	69,937	1,148
	615.5 Purch Power Oper TD	2,717	19
	615.8 Purchased Power - Admin & General	370	3
	616.1 Fuel for Power Production	245	2
	618.3 Chemicals- Water Treatment	49,444	729
	620.6 M&S Maint TD	310,029	(1,629)
	634.8 AG - Contract Services Management	342,302	(6,745)
	636.3 Cont Serv Other Oper	715,556	(139,225)
	641.8 Rents - Admin & General	53,703	(53,703)
	657.8 General Liability	52,103	3,666
	675.3 Waste Disposal	3,269	79
	675.5 Misc Exp Oper TD	234,158	(3,252)
	675.8 Misc Expense Admin & General	192,785	1,190

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Miscellaneous Expense Adjustment

The following adjustment reflects miscellaneous additions or deductions from pro forma expenses.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Additions:			
2	DEP Adjustment		$11,000	
3	Credit Card/E-check Transaction Fees	(122,327)	(238,645)	10,121
4	Amortization of Revolving Credit Line Fees			345,186
5	Arrearage Management Plan and Low Income Program			159,872
6	Deductions:			
7	Donations	(717,748)		
8	Lobbying	(103,475)		
9	Temporary Employee Costs	(98,793)		
10	Severance Pay 3 Year Average	(19,794)		
11	Fines	(15,400)		
12	Injuries And Damages 3 Year Average	(82,640)		
13	Remove expenses	(2,351,296)		
14	PA HQ - Corporate Campus		(526,670)	
15	Pro Forma Adjustment	($3,511,472)	($754,315)	$515,179

601.8 Salary & Wages - Admin & General	($19,794)		$0
633.8 Contract Services - Legal	0		
636.3 Cont Serv Other Oper			
636.8 Contract Service - Admin & General	(98,793)		13,125
670.7 Uncollectible Acconts Exp - CA			146,747
675.1 Misc Operations SS		11,000	0
675.7 Misc Exp Customer Accounting	(122,327)	(238,645)	10,121
675.8 Misc Expense Admin & General	(3,270,558)	(526,670)	345,186

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$915,816,946	$941,860,051	$933,310,625	$947,784,779	$1,047,192,554
2	2 Year Average	1.0970%	1.0970%	1.0970%	1.0970%	1.0970%
3	Annualized Uncollectible Expense		$10,332,205	$10,238,418	$10,397,199	$11,487,702
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		14,772,917			
6	Less: Present Rates 06/30/2025			10,332,205		
7	Less: Present Rates 06/30/2026				10,238,418	
8	Less: Present Rates 06/30/2027					10,397,199
9	Pro Forma Adjustment		($4,440,712)	($93,787)	$158,781	$1,090,503
670.7	Customer Accounting And Collecting - Bad Debt		($4,440,712)	($93,787)	$158,781	$1,090,503

Witness: Lori O'Malley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	$218,567,998	$221,590,964	$231,849,602
2	Less: Citizens Acquisition CIAC & CAC		427,974	411,299
3	Less: Depreciation on Vehicles - Capitalized Portion		3,905,558	4,127,949
4	Subtotal	$218,567,998	$217,257,432	$227,310,354
5	Book Depreciation	195,559,246	218,567,998	217,257,432
6	Pro Forma Adjustment	$23,008,752	($1,310,566)	$10,052,922
	503 Depreciation	$23,008,752	($1,310,566)	$10,052,922

Witness: Jared Deason, John Spanos
Reference: Exhibit No. 3-B, Exhibit No. 3-C, Exhibits No. 11

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

This adjustment is being made to reflect the Company's claim for amortizations.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	PG&W	Approved Docket No. R-973944	$455,956	$455,957
2	Lake Spangenberg Water Co.	Approved Docket No. R-2013-2355276	2,856	0
3	Fernwood Community Water System	Approved Docket No. R-2013-2355276	1,173	0
4	Olwen Heights Water Service Co.	Approved Docket No. R-2013-2355276	1,123	0
5	Indian Rocks Prop. Owners Assoc.	Approved Docket No. R-2013-2355276	(257)	0
6	North Fayette County Mun. Auth	Approved Docket No. R-2013-2355276	(13,118)	0
7	Wildcat Park Corporation	Approved Docket No. R-2013-2355276	(1,724)	0
8	Turbotville Water	Approved Docket No. R-2020-3019369	(81,601)	(81,601)
9	Creekside Homeowner's Association	Approved Docket No. R-2022-3031672	(99,243)	(99,243)
10	Steelton Transaction Costs	Approved Docket No. R-2020-3019369	15,897	15,898
11	Turbotville Water Transaction costs	Approved Docket No. R-2020-3019369	1,081	1,082
12	Creekside Homeowner's Association transaction costs	Approved Docket No. R-2022-3031672	3,935	3,935
13	Valley Township Water Transaction costs	Approved Docket No. R-2022-3031672	21,258	21,258
14	Slibco Utilities Transactions Costs	Approved Docket No. R-2022-3031672	4,754	4,754
15	DEP Safe Drinking Water Fees	Approved Docket No. R-2020-3019369	128,028	0
16	Steelton Post-in-service AFUDC	Approved Docket No. R-2020-3019369	2,444	0
17	Steelton Deferred Depreciation	Approved Docket No. R-2020-3019369	9,056	0
18	Farmington Township (Water)	Seeking Approval	0	13,544
19	Audubon Water	Seeking Approval	0	323,977
20	Manwalamink Water	Seeking Approval	0	115,743
21	Farmington Township (Water) Transactions Costs	Seeking Approval	0	6,614
22	Audubon Water Transactions Costs	Seeking Approval	0	29,909
23	East Dunkard Water Transactions Costs	Seeking Approval	0	17,401
24	Appalachian Water Transactions Costs	Seeking Approval	0	15,685
25	Manwalamink Water Transactions Costs	Seeking Approval	0	11,815
26	Manwalamink Water Transactions Costs - initial bid Nextera	Seeking Approval	0	1,374
27	Corner Water Transaction Costs	Seeking Approval	0	1,240
28	Arrearage Management Program - AMP	Approved Docket No. R-2023-3043189	(1,351,149)	0
29	Arrearage Management Program - AMP	Seeking Approval	0	(53,274)
30	Equipment Discount	Approved Docket No. R-2020-3019369	(27,690)	(27,690)
31	SFAS 109 Regulatory Assets Afudc	Approved Docket No. R-00072229	167,280	167,280
32	Receivership Costs:			
33	Winola Water Company (P-2018-3006216)	Approved Docket No. R-2022-3031672	58,578	58,578
34	East Dunkard (P-2023-3043950)	Seeking Approval	0	264,479
35	Tax Cuts and Jobs Act Stub Period and Reconciliation	Approved Docket No. R-2020-3019369	(1,709,145)	0
36	Negative Surcharge for Deferred Tax Credit Reconciliation	Approved Docket No. R-2022-3031672	316,775	0
37	COVID-19 Emergency Response	Approved Docket No. R-2022-3031672	(808,535)	0
38	Proforma Expense		(2,902,268)	1,268,715
39	Less: Per Books		946,803	(2,902,268)
40	Pro Forma Adjustment		($3,849,071)	$4,170,983

Witness: Jared Deason
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Operating Expenses

Rent Expense

This adjustment reflects the annualization of rates for rentals in effect as of the twelve months ending 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Annualized Rent Expense	$178,514	$180,238
2	Less: Per Books Amount and Present Rates	228,907	178,514
3	Pro Forma Adjustment	($50,393)	$1,724
	641.3 Rents-Real Property - Water Treatment	($4,272)	
	641.5 Rents-Real Property - Transmission & Distribution	(24,232)	
	641.8 Rents - Real Property - Admin & General	(26,390)	1,724
	642.1 Rents-Equipment - Source of Supply	(1,811)	
	642.3 Rents-Equipment - Water Treatment	(923)	
	642.5 Rents-Equipment - Transmission & Distribution	(5,605)	
	642.8 Rents-Equipment - Admin & General	12,840	0
		($50,393)	$1,724

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Taxes, Other than Income

Pennsylvania Property Tax

The following adjustment reflects the projected property tax expense, local and PURTA, for the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Property Subject to Tax	$873,535,139	$888,352,611	$902,824,197
2	PURTA Tax 2024	$2,091,189		
3	Property Tax	2,906,293		
4	Total	$4,997,482		
5	Rate (Line 4 / Line 1)	$0.005721	$0.005721	$0.005721
6	Projected property tax expense (Line 1 x Line 5)		$5,082,265	$5,165,057
7	Less: Amount Charged To Operating Expense			
8	During The 12 Months Ended 6/30/2024 & 06/30/2025		6,668,179	$5,082,265
9	Pro Forma Adjustment		($1,585,914)	$82,792
	408.11 Taxes, Other Than Income - PURTA		($663,623)	$34,644
	408.2 Taxes, Other Than Income - Property		(922,290)	$48,148
	Total PURTA		$2,126,666	$2,161,310
	Total Local Property Tax		2,955,599	3,003,747
	Total		$5,082,266	$5,165,058

Witness: Lori O'Malley
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

The following adjustment is being made to annualize payroll tax expense based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	$8,613,570	$8,897,847
2	Less: 42.81% Not Charged To Operating Expense	3,687,469	3,809,168
3	Sub-Total	4,926,101	5,088,679
4	Less: Amount Charged To Operating Expense	4,597,641	4,926,101
5	Pro Forma Adjustment	$328,460	$162,578
	408.12 - Taxes - Payroll	$328,460	$162,578

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Water Sales	$925,464,914	$916,924,584	$931,247,120	$1,029,980,516
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	5,060,922	5,014,219	5,092,542	5,632,468
4	Consumer Advocate Fee At 0.001431798839	1,325,080	1,312,852	1,333,359	1,474,725
5	Small Business Advocate Fee At 0.000466832742	432,037	428,050	434,737	480,829
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	6,818,039	6,755,121	6,860,638	7,588,022
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	5,377,035			
10	Less: Pro Forma Under Present Rates At 06/30/2025		6,818,039		
11	Less: Pro Forma Under Present Rates At 06/30/2026			6,755,121	
12	Less: Pro Forma Under Present Rates At 06/30/2027				6,860,638
13	Pro Forma Adjustment	$1,441,004	($62,918)	$105,517	$727,384
	507.1 Taxes Other Than Income				$2,210,987

Witness: Lori O'Malley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$22,272,442	$20,216,944	$19,475,137	$26,296,007
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	22,771,257			
5	Less: Present Rates 06/30/2025		22,272,442		
6	Less: Present Rates 06/30/2026			20,216,944	
7	Less: Present Rates 06/30/2027				19,475,137
8	Pro Forma Adjustment	($498,815)	($2,055,498)	($741,807)	$6,820,870
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$51,993,114	$47,789,323	$45,853,646	$64,913,149
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	53,199,389			
13	Less: Present Rates 06/30/2025		51,993,114		
14	Less: Present Rates 06/30/2026			47,789,323	
15	Less: Present Rates 06/30/2027				45,853,646
19	Pro Forma Adjustment	($1,206,275)	($4,203,791)	($1,935,677)	$19,059,503

Witness: Linda Schlessman

Pennsylvania-American Water Company - Water Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$443,259,608	$442,951,268	$424,837,980	$419,275,295	$516,865,183
2	Less: Interest Expense	96,442,055	96,442,055	101,323,724	106,592,293	106,601,776
3	Taxable Operating Income	346,817,553	346,509,213	323,514,256	312,683,002	410,263,407
4	Add: Premature Property Losses / Amortizations	946,803	946,803	(2,902,268)	1,268,715	1,268,715
5	Depr - Straight Line-Remaining Life (Including COR)	195,559,246	218,567,998	217,257,432	227,310,354	227,310,354
6	Taxable Meals & Entertainment	178,542	178,542	178,542	178,542	178,542
7	Audubon UPAA Perm	0	0	0	296,979	296,979
8	Total	196,684,591	219,693,343	214,533,706	229,054,590	229,054,590
9	Deduct:					
10	Tax Depreciation:					
11	State Tax Depreciation Adjustments	258,505,190	287,448,588	268,128,816	263,123,334	263,123,334
12	Total	258,505,190	287,448,588	268,128,816	263,123,334	263,123,334
13	State Taxable Income	284,996,954	278,753,968	269,919,146	278,614,258	376,194,663
14	State Income Tax At:					
15	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	22,771,257	22,272,442	20,216,944	19,475,137	26,296,007
16	Taxable Income After State Income Tax	262,225,697	256,481,526	249,702,202	259,139,121	349,898,656
17	Add:					
18	Federal Tax Depreciation Adjustments	35,602,471	35,602,471	26,679,160	8,437,199	8,437,199
19	Income Subject To Federal Income Tax	297,828,168	292,083,998	276,381,362	267,576,320	358,335,856
20	Federal Income Tax @ 21%	62,543,915	61,337,640	58,040,086	56,191,027	75,250,530
21	Excess ADIT	9,344,526	9,344,526	10,250,763	10,337,381	10,337,381
22	Federal Tax Liability	$53,199,389	$51,993,114	$47,789,323	$45,853,646	$64,913,149

Witness: Linda Schlessman

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$89,487,099	$101,323,724	$106,592,293	$106,601,776
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	89,487,099			
5	Less: Present Rates At 06/30/2025		89,487,099		
6	Less: Present Rates At 06/30/2026			101,323,724	
7	Less: Present Rates At 06/30/2027				106,592,293
8	Pro Forma Adjustment	$0	$11,836,625	$5,268,569	$9,483
9	Interest On Short Term Debt Per Computation				
10	Shown On Following Page	$6,954,956	$0	$0	$0
11	Less: Interest On Short Term Debt As Per Book				
12	Computation On Following Page	6,954,956			
13	Less: Present Rates At 06/30/2025		6,954,956		
14	Less: Present Rates At 06/30/2026			0	
15	Less: Present Rates At 06/30/2027				0
16	Pro Forma Adjustment	$0	($6,954,956)	$0	$0

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Water Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$2,066,992,372	42.15%	4.58%	$2,288,695,194	43.87%	4.76%	$2,462,827,758	43.68%	4.71%
3	Short Term Debt	157,999,439	3.22%	4.59%	0	0.00%	0.00%	0	0.00%	0.00%
4	Total Debt	2,224,991,811	45.37%		2,288,695,194	43.87%		2,462,827,758	43.68%	
5	Preferred Stock	319,599	0.01%	9.71%	320,034	0.01%	9.71%	316,013	0.01%	9.71%
6	Common Equity	2,678,031,328	54.62%		2,927,721,706	56.12%		3,174,433,173	56.31%	
7	Totals	$4,903,342,738	100.00%		$5,216,736,934	100.00%		$5,637,576,945	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$4,636,637,254	$4,848,025,069	$5,174,383,172	$5,174,843,488
10	Debt Percentage (From Above)	42.15%	43.87%	43.68%	43.68%
11	Debt Portion Of Rate Base	1,954,342,603	2,126,828,598	2,260,170,570	2,260,371,636
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$89,487,099	$101,323,724	$106,592,293	$106,601,776
14	**Application Of Short Term Debt Interest:**				
15	Original Cost Rate Base	$4,636,637,254	$4,848,025,069	$5,174,383,172	$5,174,843,488
16	Debt Percentage (From Above)	3.22%	0.00%	0.00%	0.00%
17	Debt Portion Of Rate Base	149,299,720	0	0	0
18	Interest Cost (From Above)	4.59%	0.00%	0.00%	0.00%
19	Pro Forma Short Term Interest Deduction	$6,954,956	$0	$0	$0

Witness: Ann E. Bulkley

Wastewater SSS General Operations

Pennsylvania-American Water Company - Wastewater SSS General Operations

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Pennsylvania-American Water Company - Wastewater SSS General Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$88,442,151	$17,713,614	$106,155,765	$432,231	$106,587,996	$1,973,979	$108,561,975	$20,040,263	$128,602,238	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	21,794,721	(325,174)	21,469,547	4,591,584	26,061,131	3,313,706	29,374,837	219,842	29,594,679	3
4	Depreciation	26,679,281	1,371,782	28,051,063	(392,866)	27,658,197	680,444	28,338,641	0	28,338,641	4
5	Amortizations	3,342	0	3,342	740	4,082	251,087	255,169	0	255,169	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	1,245,667	1,245,667	5,976	1,251,643	0	1,251,643	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	437,341	0	437,341	15,667	453,008	15,923	468,931	0	468,931	10
11	General Assessment	511,528	246,753	758,281	3,169	761,450	14,467	775,917	146,875	922,792	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	948,869	246,753	1,195,622	1,264,503	2,460,125	36,366	2,496,491	146,875	2,643,366	13
14	**Utility Operating Income Before Income Taxes**	**39,015,938**	**16,420,253**	**55,436,191**	**(5,031,730)**	**50,404,461**	**(2,307,624)**	**48,096,837**	**19,673,546**	**67,770,383**	14
15	Income Taxes:										15
16	State Income Tax	2,872,991	1,275,569	4,148,560	(632,329)	3,516,231	(381,668)	3,134,563	1,375,044	4,509,607	16
17	Federal Income Tax	6,829,767	3,084,692	9,914,459	(1,094,724)	8,819,735	(643,682)	8,176,053	3,842,273	12,018,326	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	9,702,758	4,360,261	14,063,019	(1,727,053)	12,335,966	(1,025,350)	11,310,616	5,217,317	16,527,933	19
20	Total Operating Revenue Deductions	59,128,971	5,653,622	64,782,593	3,736,908	68,519,501	3,256,253	71,775,754	5,584,034	77,359,788	20
21	**Utility Operating Income**	**29,313,180**	**12,059,992**	**41,373,172**	**(3,304,677)**	**38,068,495**	**(1,282,274)**	**36,786,221**	**14,456,229**	**51,242,450**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	12,643,337	0	12,643,337	324,556	12,967,893	(10,334)	12,957,559	1,822	12,959,381	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	782,062	0	782,062	45,664	827,726	163,924	991,650	139	991,789	25
26	Total Income Deductions	13,425,399	0	13,425,399	370,220	13,795,619	153,590	13,949,209	1,961	13,951,170	26
27	**Net Income**	**$15,887,781**	**$12,059,992**	**$27,947,773**	**($3,674,897)**	**$24,272,876**	**($1,435,864)**	**$22,837,012**	**$14,454,268**	**$37,291,280**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$15,887,781**		**$27,947,773**		**$24,272,876**		**$22,837,012**		**$37,291,280**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	ANNUALIZE SADSBURY, FARMINGTON	OTHER REVENUE AND CUSTOMER ADJUSTMENTS (*)	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	EDU ANNUALIZATION ADJUSTMENT	ANNUALIZE ACQUISITION ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$54,733,243	($627,174)	($55,471)	$248,659	$11,262,371	$65,561,628	($480,890)	$38,525	$245,727	$65,364,990
4	522.2	COMMERCIAL	15,719,153	(11,154)	464,781	71,981	5,248,638	21,493,399	(45,438)	473,704	255,873	22,177,538
5	522.3	INDUSTRIAL	2,175,425	(40,026)		0	163,976	2,299,375		(183)		2,299,192
6	522.4	MUNICIPAL	1,705,157	(70,358)		7,222	278,551	1,920,573	(58,793)	(179)	1,649	1,863,250
7	522.4	MISCELLANEOUS	10,845,244	691,079			327,340	11,863,663		0		11,863,663
8		**TOTAL METERED SALES**	**$85,178,222**	**($57,631)**	**$409,310**	**$327,862**	**$17,280,876**	**$103,138,638**	**($585,121)**	**$511,867**	**$503,249**	**$103,568,633**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL					$0	$0				$0
11	522.2	COMMERCIAL					0	0				0
12	522.3	INDUSTRIAL					0	0				0
13	522.4	MUNICIPAL					0	0				0
14	522.4	MISCELLANEOUS					0	0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$85,178,222**	**($57,631)**	**$409,310**	**$327,862**	**$17,280,876**	**$103,138,638**	**($585,121)**	**$511,867**	**$503,249**	**$103,568,633**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0					$0				$0
19	532	LATE PAYMENT FEES	571,761				(35,543)	536,218			2,236	538,453
20	536	MISC SERVICE REVENUES	1,570,239					1,570,239				1,570,239
21	534	RENTS FROM PROPERTIES	4,669.81					4,670				4,670
22	535	INTERCOMPANY RENTS	-					0				0
23	523	OTHER WW REVENUES	$1,117,259	($84,026)			($127,233)	906,000				906,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$3,263,929**	**($84,026)**	**$0**	**$0**	**($162,776)**	**$3,017,127**	**$0**	**$0**	**$2,236**	**$3,019,362**
26		**TOTAL OPERATING REVENUES**	**$88,442,151**	**($141,657)**	**$409,310**	**$327,862**	**$17,118,100**	**$106,155,764**	**($585,121)**	**$511,867**	**$505,485**	**$106,587,995**
												PAGE 1 0F 3

(*) The metered sales adjustments represents annualizing specific customers for 12 months of billing and annualization of the 2025 base rates.

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	$65,364,990	($10,320)	($513,020)		$614,384		$65,456,034	-5.26%	($3,441,489)	$62,014,545
4	522.2	COMMERCIAL	22,177,538	1,265,845	(218,385)		218,844		23,443,842	39.07%	9,160,673	32,604,514
5	522.3	INDUSTRIAL	2,299,192				22,072		2,321,264	39.07%	907,033	3,228,297
6	522.4	MUNICIPAL	1,863,250		(2,616)		17,680		1,878,314	39.07%	733,951	2,612,265
7	522.4	MISCELLANEOUS	11,863,663			451,064	118,221		12,432,948	101.65%	12,637,502	25,070,450
8		**TOTAL METERED SALES**	**$103,568,633**	**$1,255,525**	**($734,021)**	**$451,064**	**$991,201**	**$0**	**$105,532,402**	**18.95%**	**$19,997,669**	**$125,530,071**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	$0						$0	0.00%	0	$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	MISCELLANEOUS	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$103,568,633**	**$1,255,525**	**($734,021)**	**$451,064**	**$991,201**	**$0**	**$105,532,402**	**18.95%**	**$19,997,669**	**$125,530,071**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0						0	0.00%	0	$0
19	532	LATE PAYMENT FEES	538,453					$10,210	548,663	7.76%	42,595	591,258
20	536	MISC SERVICE REVENUES	1,570,239						1,570,239	0.00%	0	1,570,239
21	534	RENTS FROM PROPERTIES	$4,670						4,670	0.00%	0	4,670
22	535	INTERCOMPANY RENTS	$0						0	0.00%	0	0
23	523	OTHER WW REVENUES	$906,000						906,000	0.00%	0	906,000
23 24		**TOTAL OTHER OPERATING REVENUES**	**$3,019,362**	**$0**	**$0**	**$0**	**$0**	**$10,210**	**$3,029,572**	**1.41%**	**$42,595**	**$3,072,167**
25		**TOTAL OPERATING REVENUES**	**$106,587,995**	**$1,255,525**	**($734,021)**	**$451,064**	**$991,201**	**$10,210**	**$108,561,974**	**18.46%**	**$20,040,264**	**$128,602,238**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$88,442,151				
2	Present Rates At 06/30/2026				$106,155,764		
3	Present Rates At 06/30/2027						$106,587,995
4							
5	TCJA, EADIT & Recoupment Adjustment	(84,026)					
6	Unbilled Adjustment	(108,968)					
7	DSIC Adjustment	(74,468)				991,201	
8	Arrearage Management Program Adjustment	125,805					
9	Annualize 2024 Rate Change	17,471,914					
10	Change in Customers	409,310		$627,762		1,255,525	
11	Usage Normalization			(1,212,883)		(734,021)	
12	Flat Rate Charge Normalization	$32,304					
13	IPP Revenue Adjustment	(350,575)					
14	Annualize Sadsbury WW	200,247					
15	Annualize Farmington WW	127,615					
16	Acquisition Manwalamink WW			503,249			
17	EDU Update			511,867			
18							
19	Special Contracts Adjustment					451,064	
20	Late Payment Fee Adjustment	(35,543)		2,236		10,210	
21							
22	Pro Forma Adjustment		17,713,614		432,231		1,973,979
23	Pro Forma Present Rates At June 30, 2025		$106,155,764				
24	Pro Forma Present Rates At June 30, 2026				$106,587,995		
25	Pro Forma Present Rates At June 30, 2027						$108,561,974

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

TCJA, EADIT & Recoupment Surcharge Adjustment

The following adjustment is being made to eliminate the tax credit, EADIT, and the recoupment surcharge revenues per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$0
3	Commercial	0
4	Industrial	0
5	Municipal	0
6	Miscellaneous (Bulk Customers)	(0)
7	Other WW Revenue	(84,026)
8	Total Metered Sales	($84,026)
9	**Unmetered Sales**	
10	Residential	$0
11	Commercial	0
12	Industrial	0
13	Municipal	0
14	Miscellaneous (Bulk Customers)	0
15	Total Unmetered Sales	$0
16	Total Wastewater Surcharges	($84,026)
17	Other Operating Revenues	$0
18	Pro Forma Adjustment	($84,026)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Unbilled Revenue Adjustment

The following adjustment is being made to eliminate unbilled revenue accrued per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	($698,236)
3	Commercial	2,745
4	Industrial	(38,216)
5	Municipal	(68,631)
6	Miscellaneous (Bulk Customers)	693,370
7	Total Metered Sales	($108,968)
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Unbilled	($108,968)
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	($108,968)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Inprovement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro froma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 0.96%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2027 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	**Metered Sales**					
2	Residential	$54,743	$0	$614,384	($54,743)	$614,384
3	Commercial	13,898	0	218,844	(13,898)	218,844
4	Industrial	1,810	0	22,072	(1,810)	22,072
5	Municipal	1,727	0	17,680	(1,727)	17,680
6	Sales For Resale	0	0		0	0
7	Miscellaneous (Bulk)	2,291	0	118,221	(2,291)	118,221
8	Total Metered Sales	$74,468	$0	$991,201	($74,468)	$991,201
9	**Unmetered Sales**					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	$0	$0	$0	0	$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	$74,468	$0	$991,201	($74,468)	$991,201
19	Other Operating Revenues	$0	$0	$0	$0	$0
20	Pro Forma Adjustment	$74,468	$0	$991,201	($74,468)	$991,201

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Deferred Revenue Adjustment

The following adjustment is being made to remove Arrearage Management Program (AMP) revenue credit and Billed Paperless Bill Credits booked in residential account for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$125,805
3	Commercial	0
4	Industrial	0
5	Municipal	0
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$125,805
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Unbilled	$125,805
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$125,805

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Annualized Base Year Rate Change

This revenue adjustment is being made to reflect the annualization of base year revenue from the new base rates, including low income discounts, which took effect on August 7, 2024.

LINE NO.	DESCRIPTION	12 ME 6/30/2025 PER BOOKS REVENUE	12 ME 6/30/2025 ANNUALIZED REVENUE	12 ME 6/30/2025 PRO FORMA ADJUSTMENT
1	**Metered Sales**			
2	Residential	$54,106,179	$65,368,440	$11,262,261
3	Commercial	15,678,242	20,944,127	5,265,885
4	Industrial	2,066,007	2,279,581	213,574
5	Municipal	1,634,800	1,913,351	278,551
6	Sales For Resale			
7	Miscellaneous (Bulk)	11,412,021	11,863,663	451,642
8	Total Metered Sales	$84,897,248	$102,369,162	$17,471,914
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Miscellaneous (Bulk)	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Total Billed Wastewater Sales	$84,897,248	$102,369,162	$17,471,914
17	Other Operating Revenues	$0	$0	$0
18	Pro Forma Adjustment	$84,897,248	$102,369,162	$17,471,914

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Change in Number of Customers

The following historic revenue adjustment reflects the change in revenues due to the average change in number of customers during the twelve months ended June 30, 2025. The following future and fully forecasted revenue adjustment reflects the change in revenues due to the projected change in number of customers during the twelve months ending June 30, 2026 through June 30, 2027. Projections were based on a two year historical growth average exclusive of acquisitions.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2027 REVENUE ADJUSTMENT
1	**Metered Sales**			
2	Residential	($55,471)	($5,160)	($10,320)
3	Commercial	464,781	632,922	1,265,845
4	Industrial			
5	Municipal			
6	Miscellaneous (Bulk Customers)			
7	Other WW Revenue			
8	Total Metered Sales	$409,310	$627,762	$1,255,525
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Miscellaneous (Bulk Customers)	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Total Wastewater Surcharges	$409,310	$627,762	$1,255,525
17	Other Operating Revenues	$0	$0	$0
18	Pro Forma Adjustment	$409,310	$627,762	$1,255,525

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Usage Trend Adjustment

This adjustment is being made to normalize usage and address the change in usage trend in residential, commercial and municipal usage as well as the decline in usage that has been experienced for many years and is expected to continue to occur. Please refer to the testimony of Max McClellan (PAWC Statement No. 10).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	**Metered Sales**		
2	Residential	($475,730)	($513,020)
3	Commercial	(678,360)	(218,385)
4	Industrial	0	0
5	Municipal	(58,793)	(2,616)
6	Sales For Resale	0	0
7	Miscellaneous (Bulk)	0	0
8	Total Metered Sales	($1,212,883)	($734,021)
9	**Unmetered Sales**		
10	Residential	$0	$0
11	Commercial	0	0
12	Industrial	0	0
13	Municipal	0	0
14	Miscellaneous (Bulk)	0	0
15	Total Unmetered Sales	$0	$0
16	Private Fire Protection	$0	$0
17	Public Fire Protection	0	0
18	Total Wastewater Sales	($1,212,883)	($734,021)
19	Other Operating Revenues	$0	$0
20	Pro Forma Adjustment	($1,212,883)	($734,021)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Fixed Charge Normalization Adjustment

This adjustment is to annualize wastewater revenues for several customers of Wastewater SSS General Operations to reflect amounts of fixed charges that are multiples of twelve. In one case, a customer had a large negative number of charges due to reversals which was adjusted to be 0 bills.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$0
3	Commercial	12,510
4	Industrial	19,794
5	Municipal	0
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$32,304
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Sales	$32,304
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$32,304

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Specific Customer Adjustment

The adjustments are for specific and individual Industrial Standby and Resale Standby water customers as well as wastewater bulk customers to account for changes in rates and terms per specific contract agreements.

LINE NO.	DESCRIPTION	ANNUALIZED 12 ME JUNE 2026 AMOUNT	ANNUALIZED 12 ME JUNE 2027 AMOUNT
1	**Metered Sales**		
2	Residential	$0	$0
3	Commercial	0	0
4	Industrial	0	0
5	Municipal	0	0
6	Sales For Resale	0	0
7	Miscellaneous (Bulk)	9,329,196	9,780,260
8	Total Metered Sales	$9,329,196	$9,780,260
9	**Unmetered Sales**		
10	Residential	$0	$0
11	Commercial	0	0
12	Industrial	0	0
13	Municipal	0	0
14	Sales For Resale	0	0
15	Total Unmetered Sales	$0	$0
16	Total Water Sales	$9,329,196	$9,780,260
17	Other Operating Revenues	$0	$0
19	Total Operating Revenues	$9,329,196	$9,780,260
20	Adjustment Amount		$451,064

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

IPP Surcharge Adjustment

This adjustment is to account for the change in IPP surcharge as well as to reflect all IPP revenues in the Other WW Revenue account line.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK IPP REVENUE	6/30/2025 ANNUALIZED IPP Revenue	Adjustment
1	**Metered Sales**			
2	Residential	($110)	$0	$110
3	Commercial	29,757	0	(29,757)
4	Industrial	69,392	0	(69,392)
5	Municipal	0	0	0
6	Miscellaneous/Bulk	124,302	0	(124,302)
8	Total Metered Sales	$223,342	$0	($223,342)
9	**Unmetered Sales**			
10	Residential			
11	Commercial			
12	Industrial			
13	Municipal			
14	Miscellaneous/Bulk			
15	Total Unmetered Sales	$0	$0	$0
16				
17	Other WW Revenue	$1,033,233	$906,000	($127,233)
18				
19	Other Operating Revenues	$0	$0	$0
20	Pro Forma Adjustment			($350,575)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Annualization Farmington Wastewater

On November 21, 2024, the Company closed on the acquisition of the Farmington Township water and wastewater systems and began providing direct service to those systems' customers. This adjustment annualizes the wastewater revenues associated with this acquisition.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$103,594
3	Commercial	16,799
4	Industrial	0
5	Municipal	7,222
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$127,615
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Sales	$127,615
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$127,615

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Annualiziation Sadsbury WW

In November 2024, the Company closed on the acquisition of the wastewater utility property of the Sadsbury Township Wastewater Collection system and began providing service to these customers. The following adjustment annualizes the revenues associated with this acquisition.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$145,065
3	Commercial	55,182
4	Industrial	0
5	Municipal	0
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$200,247
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Sales	$200,247
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$200,247

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Annualization Rate Zone 1 WW

The adjustment is for the annualization of EDU counts in the Wastewater SSS General Operations' Rate Zone 1. As part of an initiative to update customer EDU counts, of which some were previously understated, EDU levels were updated to reflect more accurate data.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$38,525
3	Commercial	473,704
4	Industrial	(183)
5	Municipal	(179)
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$511,867
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Sales	$511,867
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	$511,867

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Annualization Manwalamink WW

In June 2025, the Company completed the acquisition of Manwalamink Water and Sewer Company's water and wastewater systems and began providing service to these customers. This adjustment annualizes the wastewater revenues associated with this acquisition and is based on the Company's estimate of the annualized revenues that will be produced.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$245,727
3	Commercial	255,873
4	Industrial	0
5	Municipal	1,649
6	Sale For Resale	
7	Total Metered Sales	$503,249
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Sale For Resale	0
14	Total Unmetered Sales	$0
15	Total Sales	$503,249
18	Other Operating Revenues	$0
19	Pro Forma Adjustment	$503,249

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$85,069,254	$102,927,379	$103,357,374	$105,321,143	$125,257,756
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	571,761	535,119	537,355	547,565	651,215
5	Less: Per Books At 06/30/2025		571,761			
6	Less: Present Rates At 06/30/2025			535,119		
7	Less: Present Rates At 06/30/2026				537,355	
8	Less: Present Rates At 06/30/2027					547,565
9	Pro Forma Adjustments		($36,642)	$2,236	$10,210	$103,650

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$16,212,406	$16,212,406	$16,212,406	$16,212,406
2	Depreciable Plant		1,002,600,579	1,022,699,998	1,062,716,141	1,062,716,141
3	Total Utility Plant In Service		1,018,812,985	1,038,912,404	1,078,928,547	1,078,928,547
4	Deduct:					
5	Contributions In Aid Of Construction		50,775,567	51,533,834	52,292,101	52,292,101
6	Customer Advances For Construction		1,543,112	1,543,112	1,543,112	1,543,112
7	Excluded Property		0	0	0	0
8	Sub-Total		52,318,679	53,076,946	53,835,213	53,835,213
9	Net Utility Plant In Service		966,494,306	985,835,458	1,025,093,334	1,025,093,334
10	Accumulated Depreciation		249,131,690	274,659,994	293,111,426	293,111,426
11	Depreciated Utility Plant In Service		717,362,616	711,175,464	731,981,908	731,981,908
12	Add:					
13	Materials And Supplies		383,143	383,143	383,143	383,143
14	Cash Working Capital - Expenses		1,091,098	1,978,983	2,268,679	2,268,679
15	Accrued And Prepaid Taxes		436,819	830,651	832,996	926,154
16	Acquisition Adjustments		3,614,388	5,235,310	4,644,045	4,644,045
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		1,715,880	1,763,183	1,782,823	1,783,056
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		(84,324)	(6,485)	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		69,538,116	72,678,062	77,227,974	77,227,974
25	Total Rate Base Elements		$651,718,392	$645,168,791	$661,099,974	$661,192,899
26	Utility Operating Income					
27	Per Books	$29,313,180	4.50%	4.54%	4.43%	4.43%
28	Present Rates At 06/30/2025	41,373,172	6.35%	-	-	-
29	Present Rates At 06/30/2026	38,068,495	-	5.90%	-	-
30	Present Rates At 06/30/2027	36,786,221	-	-	5.56%	-
31	Proposed Rates At 06/30/2027	51,242,450	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	352.00	Franchises	$221,140	$0	$0	$221,140	$0	$0	$221,140
2	353.20	Land And Land Rights - Collection	4,546,563	0	0	4,546,563	0	0	4,546,563
3	353.30	Land And Land Rights - SPP	254,945	0	0	254,945	0	0	254,945
4	353.40	Land And Land Rights - TDP	11,189,759	0	0	11,189,759	0	0	11,189,759
5		Total Intangible Plant	$16,212,406	$0	$0	$16,212,406	$0	$0	$16,212,406
6	354.20	Structures And Improvements - Collection	$12,518,665	$288,035	$30,705	$12,775,995	$1,603,513	$67,539	$14,311,969
7	354.30	Structures And Improvements - SPP	31,285,202	0	0	31,285,202	0	0	31,285,202
8	354.40	Structures And Improvements - TDP	297,925,440	0	0	297,925,440	0	0	297,925,440
9	354.70	Structures And Improvements - General	8,240,028	174,637	18,508	8,396,157	279,739	40,891	8,635,004
10	355.00	Power Generation Equipment	7,133,232	150,000	720	7,282,512	0	0	7,282,512
11	360.10	Collection Sewers - Force Mains	57,957,990	1,377,270	21,844	59,313,416	15,100,259	2,024,865	72,388,809
12	361.10	Collection Sewers - Gravity Mains	255,087,157	9,272,387	875,851	263,483,694	6,910,747	357,214	270,037,227
13	361.20	Manholes	62,526,855	1,119,204	97,698	63,548,361	2,219,090	316,802	65,450,649
14	363.00	Services	67,205,226	5,645,946	455,193	72,395,980	13,886,638	2,952,600	83,330,019
15	364.00	Flow Measuring Devices	728,246	0	0	728,246	0	0	728,246
16	365.00	Flow Measuring Installations	272,564	0	0	272,564	0	0	272,564
17	370.00	Receiving Wells	675,841	0	0	675,841	0	0	675,841
18	371.00	Pumping Equipment	20,064,984	424,404	28,538	20,460,850	371,462	61,413	20,770,898
19	380.00	Treatment Equipment	153,551,813	670,739	73,598	154,148,954	4,905,963	158,381	158,896,537
20	381.00	Plant Sewers	6,654,796	0	0	6,654,796	0	0	6,654,796
21	382.00	Outfall Sewer Lines	626,996	0	0	626,996	0	0	626,996
22	389.10	Other Plant And Miscellaneous Equipment - Intangibles	2,659,061	0	0	2,659,061	0	0	2,659,061
23	390.00	Office Furniture And Equipment	3,223,551	0	3,211	3,220,340	0	0	3,220,340
24	391.00	Transportation Equipment	4,736,844	49,317	0	4,786,161	295,242	0	5,081,403
25	392.00	Stores Equipment	107,351	0	0	107,351	0	0	107,351
26	393.00	Tools, Shop And Garage Equipment	1,549,930	145,836	15,175	1,680,592	280,726	70,543	1,890,775
27	394.00	Laboratory Equipment	879,511	42,964	59,069	863,406	85,849	16,842	932,413
28	395.00	Power Operated Equipment	437,100	0	0	437,100	0	0	437,100
29	396.00	Communication Equipment	4,254,549	55,125	151,770	4,157,904	126,756	7,975	4,276,685
30	397.00	Miscellaneous Equipment	2,283,414	20,834	6,270	2,297,978	40,104	14,880	2,323,201
31	398.00	Other Tangible Plant	14,232	2,500,869	0	2,515,100	0	0	2,515,100
32		Total Tangible Plant	$1,002,600,579	$21,937,567	$1,838,148	$1,022,699,998	$46,106,087	$6,089,944	$1,062,716,141
33		Total Utility Plant In Service	$1,018,812,985	$21,937,567	$1,838,148	$1,038,912,404	$46,106,087	$6,089,944	$1,078,928,547

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Contributions in Aid of Construction (CIAC)

The Company receives Contributions in Aid of Construction (CIAC) on an annual basis. The Commission's Order dated April 21, 1993, at Docket No. R-922428 approved the use of a three year average to calculate the future test year additions to CIAC. The following adjustment reflects the projected CIAC to be received during the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Contributions In Aid Of Construction	$50,775,567	$51,533,834
2	Plus: Three Year Average Of Contributions	758,267	758,267
5	Contributions In Aid Of Construction	($51,533,834)	($52,292,101)

Witness: Jared Deason
Reference: FR V.16 & Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Customer Advances For Construction (CAC)

The Company requires Customer Advances for Construction (CAC) for all main extensions requested by developers. New projects increase the CAC account and refunds to be made during the future test year to developers for prior year CAC decrease the CAC account. The following adjustment reflects the level of activity (advances and refunds) projected for the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Customer Advances For Construction	$1,543,112	$1,543,112
2	Plus: Customer Advances For Construction To Be Capitalized	0	0
3	Sub-Total	1,543,112	1,543,112
4	Less: Customer Advances For Construction To Be Refunded	0	0
5	Customer Advances For Construction	($1,543,112)	($1,543,112)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Materials And Supplies

The Company's claim for materials and supplies at June 30, 2026 and June 30, 2027 is calculated on the basis of the average monthly balances in the materials and supplies account during the period June 30, 2024 and June 30, 2025.

LINE NO.	MONTH	DETAIL	PRESENT RATES 06/30/2026 and 06/30/2027 AMOUNT
1	June, 2024	$421,212	
2	July	453,417	
3	August	404,547	
4	September	404,468	
5	October	349,572	
6	November	392,043	
7	December	351,570	
8	January, 2025	362,124	
9	February	393,425	
10	March	401,202	
11	April	356,661	
12	May	333,360	
13	June, 2025	357,255	
14	Total	$4,980,856	
15	Average		$383,143
16	Allowance For Materials And Supplies		
17	At 06/30/2026 and 06/30/2027		$383,143

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$88,333,183	$106,155,765	$106,587,996	$108,561,975
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$3,985,814,286	$4,790,013,795	$4,809,517,140	$4,898,588,013
11	Total Billed Revenue	$88,333,183	$106,155,765	$106,587,996	$108,561,975
12	Total Dollar Days	$3,985,814,286	$4,790,013,795	$4,809,517,140	$4,898,588,013
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	25.9	25.9	16.6	16.2
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	19.2	19.2	28.5	28.9
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$20,742,359	$25,344,869	$28,652,843
20	Operating Expenses Per Day (Line 20 / 365 Days)		56,828	69,438	78,501
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$1,091,098	$1,978,983	$2,268,679

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$5,814,650	$70,066,538	$5,814,650	$70,066,538	$6,159,016	$74,216,148	$6,383,080	$76,916,120
2	Group Insurance	11.00	1,132,097	12,453,071	1,132,097	12,453,071	1,254,236	13,796,600	1,301,486	14,316,350
3	OPEB's and VEBA	65.00	18,947	1,231,552	18,947	1,231,552	28,498	1,852,367	28,498	1,852,367
4	Pension	(5.50)	123,260	(677,931)	123,260	(677,931)	123,260	(677,931)	123,260	(677,931)
5	Purchased Power	32.60	2,999,604	97,793,920	3,014,055	98,265,055	3,755,275	122,430,515	3,773,519	123,025,311
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	1,488,085	66,597,568	1,488,085	66,597,568	1,537,732	68,819,463	1,601,088	71,654,890
8	Miscellaneous	23.44	5,214,335	122,211,516	5,115,559	119,896,443	6,222,190	145,833,222	6,253,187	146,559,718
9	Transportation	32.34	580,936	18,788,219	580,936	18,788,219	158,442	5,124,210	168,807	5,459,428
10	Ins Other Than Group	(86.09)	66,313	(5,708,690)	66,313	(5,708,690)	2,216,357	(190,800,725)	2,367,624	(203,822,931)
11	Service Company	12.05	0	0	0	0	0	0	2,277,631	27,445,454
12	Waste Disposal	46.82	3,008,849	140,873,224	3,008,849	140,873,224	3,523,256	164,957,573	4,008,056	187,655,733
13	Telephone	34.55	239,983	8,290,897	239,983	8,290,897	239,983	8,290,897	239,983	8,290,897
14	Rents	52.71	71,951	3,792,298	71,951	3,792,298	58,950	3,107,059	58,950	3,107,059
15	Natural Gas	50.28	67,674	3,402,526	67,674	3,402,526	67,674	3,402,526	67,674	3,402,526
16	Totals		$20,826,684	$539,114,708	$20,742,359	$537,270,770	$25,344,869	$420,351,924	$28,652,843	$465,184,991
17	Average Lag			25.9		25.9		16.6		16.2
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$22,232,062		$21,906,888		$26,514,139		$29,843,768	
19	Uncollectibles		1,405,378		1,164,529		1,169,270		1,190,925	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		15,612,349		15,626,800		19,122,679		22,399,656	
22	Miscellaneous		$5,214,335		$5,115,559		$6,222,190		$6,253,187	

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$758,281	$368,961	$761,450	$370,503	$775,917	$377,542	$922,792	$449,008
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	1,245,667	403,232	1,251,643	405,167	1,251,643	405,167
4	State Income Tax	7.2	4,148,560	82,119	3,516,231	69,602	3,134,563	62,047	4,509,607	89,266
5	Federal Income Tax	(0.5)	9,914,459	(14,261)	8,819,735	(12,686)	8,176,053	(11,760)	12,018,326	(17,287)
6	Totals			$436,819		$830,651		$832,996		$926,154

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calulation of Lag Days for Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	TAX PERIOD BEGINNING	TAX PERIOD ENDING	PAYMENTS 2024 - 2025 TAX				TOTAL TAX LAG DAYS	REVENUE LAG LESS TAX LAG (Net lag)
1	General Assessment*			Lag calculated using expense lag method				-132.48	177.60
2	Public Utility Realty Tax			Lag calculated using expense lag method				-45.04	90.17
3	Local Property Tax*			Lag calculated using expense lag method				-73.05	118.18
4	State Income Tax	7/1/2024	6/30/2025	9/15/2024	12/15/2024	4/15/2025	6/15/2025	37.88	7.25
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	30.00	60.00	30.50		
5	Federal Income Tax	7/1/2024	6/30/2025	9/15/2024	1/15/2025	4/15/2025	6/15/2025	45.63	-0.50
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	61.00	60.00	30.50		
6	Use Tax			Lag calculated using expense lag method				12.84	32.29

*Total Tax Lag Day calculation includes 14.38 day check float adjustment

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND
1	**Average Lag Calculation**			
2	Future Revenue Lag Days	45.1	45.1	45.1
3	Less: Interest Payments Lag Days	91.8	15.1	46.1
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)
5	Of Interest And The Receipt			
6	Of Revenues			

		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27	
7	**Long Term Debt**								
8	Working Capital Requirements								
9	Pro Forma Annual Interest Expense	$12,643,337		$12,967,893		$12,957,559		$12,959,381	
10	Interest Expense Per Day								
11	(Line 9 / 365 Days)	34,639		35,528		35,500		35,505	
12	Cash Working Capital Required								
13	(Line 4 Col.1 X Line 11)		(1,615,909)		(1,657,381)		(1,656,075)		(1,656,308)
14	**Long Term Debt - Wastewater Specific**								
15	Working Capital Requirements								
16	Pro Forma Annual Interest Expense	782,062		827,726		991,650		991,789	
17	Interest Expense Per Day								
18	(Line 16 / 365 Days)	2,143		2,268		2,717		2,717	
19	Cash Working Capital Required								
20	(Line 4 Col.2 X Line 18)		(99,971)		(105,802)		(126,748)		(126,748)
21	**Preferred Dividends**								
22	Working Capital Requirements								
23	Pro Forma Annual Dividend Expense	0		0		0		0	
24	Dividend Expense Per Day								
25	(Line 23 / 365 Days)	0		0		0		0	
26	Cash Working Capital Required								
27	(Line 4 Col.3 X Line 25)		0		0		0		0
28	Total Cash Working Capital Required								
29	(Line 13 + Line 20 + Line 27)		($1,715,880)		($1,763,183)		($1,782,823)		($1,783,056)

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Acquisition Adjustments

The following adjustment reflects the recognition of the positive Utility Plant Acquisition Adjustments (UPAA) and transaction costs associated with the acquisition of the various wastewater utility assets pursuant to the terms of the Commission-approved settlement of the Company's rate cases at Docket Nos. R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672 and R-2023-3043189. In addition, the Company is requesting recognition of the transaction costs associated with its acquisition of the wastewater assets of the Farmington Township Wastewater at Docket No. A-2023-3042567 and Sadsbury Township at Docket No. A-2023-3042058 and Manwalamink Wastewater at Docket No. A-2023-3044421, as well as the costs incurred for the bids on Towamencin Township and Manwalamink Wastewater.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Clean Treatment Sewage Company	Approved Docket No. R-2013-2355276	$13,266	$12,245	$1,021	$1,021	$0
2	New Cumberland Borough WW Acq. Costs	Approved Docket No. R-2017-2595853	37,507	15,003	22,504	15,003	7,501
3	Delaware Sewer Acquisition Positive UPAA	Approved Docket No. R-2020-3019369	34,449	6,170	28,279	6,170	22,109
4	Sadsbury Acquisition Costs	Approved Docket No. R-2020-3019369	145,782	26,110	119,672	26,110	93,562
5	Exeter Acquisition Costs	Approved Docket No. R-2020-3019369	936,616	26,322	910,294	26,322	883,972
6	Delaware Sewer Acquisition Transaction Costs	Approved Docket No. R-2020-3019369	149,028	26,769	122,259	26,769	95,490
7	Turbotville WW Transaction costs	Approved Docket No. R-2020-3019369	3,682	660	3,022	660	2,362
8	Valley Township Wastewater Transaction Costs	Approved Docket No. R-2022-3031672	153,335	20,220	133,115	20,220	112,895
9	Foster Township Transactions Costs	Approved Docket No. R-2022-3031672	54,714	7,215	47,499	7,215	40,284
10	Borough of Royersford WW Acquisition Costs	Approved Docket No. R-2022-3031672	269,938	35,596	234,342	35,596	198,746
11	Upper Pottsgrove Township Transaction Costs	Approved Docket No. R-2022-3031672	283,279	37,355	245,924	37,355	208,569
12	City of York Wastewater Authority Acquisitions Costs	Approved Docket No. R-2022-3031672	1,532,792	202,126	1,330,666	202,126	1,128,540
13	Manwalamink Wastewater Sewer Company	Seeking Approval			1,058,334	97,014	961,320
14	Sadsbury WW Transactions Costs	Seeking Approval			97,262	8,916	88,347
15	Farmington Township (Wastewater) Transactions Costs	Seeking Approval			86,961	7,971	78,990
16	Manwalamink Wastewater Transactions Costs	Seeking Approval			120,273	11,025	109,248
17	Manwalamink Wastewater Transactions Costs - initial bid	Seeking Approval			13,744	1,260	12,484
18	Towamencin Township	Seeking Approval			660,138	60,513	599,626
19	Effect to Rate Base Element		$3,614,388	$415,791	$5,235,310	$591,266	$4,644,045

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Tax Cuts and Jobs Act Stub Period

The following reflects the amortization of the federal income tax savings associated with the 2017 Tax Cuts and Jobs Act ("TCJA") for January 1, 2018 through June 30, 2018 (the "Stub Period"), as authorized in the settlement at Docket No. R-2020-3019369. This reflects the amortization as approved in Docket No. R-2023-3043189. The balance is fully amortized at 7/31/2026.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Tax Cuts and Jobs Act Stub Period			
2	Beginning Balance	($165,959)	($84,324)	($6,486)
3	Less: 2024/2025 Amortization	81,635		
4	Less: 2025/2026 Amortization		77,838	
5	Less: 2026/2027 Amortization			6,487
6	Effect to Rate Base Element	($84,324)	($6,485)	$0

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($69,538,116)	($72,678,062)	($77,227,974)
2	Less: Prior Year		(69,538,116)	(72,678,062)
3	Effect to Rate Base Element	($69,538,116)	($3,139,947)	($4,549,912)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		**Source Of Supply Expenses**				
2		-Operations-				
3	601.1	Salary And Wages	$0	$0	$0	$0
4	601.2	Salary And Wages	0	0	0	0
5	610.1	Purchased Water	0	0	0	0
6	615.1	Purchased Power	0	0	0	0
7	616.1	Purchased Fuel	0	0	0	0
8	620.1	Materials And Supplies	0	0	0	0
9	631.1	Contract Services - Engineering	0	0	0	0
10	633.1	Contract Services - Legal	0	0	0	0
11	636.1	Contract Services	0	0	0	0
12	604.1	Other Benefits	0	0	0	0
13	642.1	Rental Of Equipment	0	0	0	0
14	650.1	Transportation	0	0	0	0
15		-Maintenance-				
16	620.2	Materials And Supplies	0	0	0	0
17	631.2	Contract Services - Engineering	0	0	0	0
18	636.2	Contract Services	0	0	0	0
19	650.2	Transportation	0	0	0	0
		-Miscellaneous-				
20	675.1	Miscellaneous Operating Expense	0	0	0	0
21	675.2	Miscellaneous Maintenance Expense	0	0	0	0
22		Total Source Of Supply Expenses	$0	$0	$0	$0
23		**Water Treatment**				
24		-Operation-				
25	601.3	Salary And Wages	$3,200,803	$3,200,803	$3,396,459	$3,520,354
26	601.4	Salary And Wages	247,754	247,754	262,899	272,489
27	604.3	Employee Pension And Benefits	0	0	0	0
28	615.3	Purchased Power	2,799,745	2,808,761	3,555,616	3,568,647
29	618.3	Chemicals	1,488,085	1,492,877	1,565,249	1,634,437
30	620.3	Materials And Supplies	550,512	550,512	550,512	550,512
31	631.3	Contract Services - Engineering	29,466	29,466	29,466	29,466
32	633.3	Contract Services - Legal	0	0	0	0
33	634.3	Contract Services - Management	0	0	0	0
34	635.3	Contract Services - Test	369,742	369,742	369,742	369,742
35	636.3	Contract Services	1,510,481	1,478,056	1,541,082	1,541,859
36	641.3	Rental Of Building	0	0	0	0
37	642.3	Rental Of Equipment	0	0	0	0
38	650.3	Transportation	5,734	5,734	5,734	5,734
39		-Maintenance-				
40	620.4	Materials And Supplies	159,345	159,345	159,345	159,345
41	631.4	Contract Services - Engineering	2,819	2,819	2,819	2,819
42	636.4	Contract Services	244,606	244,606	244,606	244,606
43	650.4	Transportation	23	23	23	23
44	675.4	Miscellaneous Maintenance Expense	47,425	47,425	47,425	47,425
45		-Miscellaneous-				
46	675.3	Miscellaneous Operating Expense	3,931,237	3,931,237	4,475,644	4,960,444
47		Total Water Treatment Expense	$14,587,777	$14,569,160	$16,206,622	$16,907,903
48		**Transmission And Distribution**				
49		-Operation-				
50	601.5	Salary And Wages	$407,957	$407,957	$432,894	$448,685
51	601.6	Salary And Wages	323,564	323,564	343,342	355,866
52	604.5	Employee Pension And Benefits	0	0	0	0
53	615.5	Purchased Power	90,647	90,939	115,120	115,542
54	620.5	Materials And Supplies	48,356	48,356	48,356	48,356
55	631.5	Contract Services - Engineering	0	0	0	0
56	636.5	Contract Services	131,760	131,760	131,760	131,760
57	641.5	Rental Of Building	30,713	30,713	30,713	30,713
58	642.5	Rental Of Equipment	0	0	0	0
59	650.5	Transportation	776	776	776	776

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		-Maintenance-				
2	620.6	Materials And Supplies	$54,991	$54,991	$198,017	$198,745
3	631.6	Contract Services - Engineering	10,089	10,089	10,089	10,089
4	636.6	Contract Services	311,917	311,917	311,917	311,917
5	650.6	Transportation	1,126	1,126	1,126	1,126
6	675.6	Miscellaneous Operating Expense	333,157	333,157	333,157	333,157
7		-Miscellaneous-				
8	675.5	Miscellaneous Operating Expense	25,789	25,789	126,534	126,534
9		Total Transmission And Distribution	$1,770,842	$1,771,134	$2,083,800	$2,113,266
10		**Customer Accounting**				
11		-Operation-				
12	601.7	Salary And Wages	$29	$29	$31	$32
13	604.7	Employee Pension And Benefits	0	0	0	0
14	615.7	Purchased Power	0	0	0	0
15	620.7	Materials And Supplies	252	252	252	252
16	631.7	Contract Services - Engineering	0	0	0	0
17	633.7	Contract Services - Legal	0	0	0	0
18	636.7	Contract Services	0	0	0	0
19	641.7	Rental Of Building	1,376	1,376	1,376	1,376
20	642.7	Rental Of Equipment	0	0	0	0
21	650.7	Transportation	0	0	0	0
22	657.7	Insurance	0	0	0	0
23	670.7	Bad Debt	1,405,378	1,164,529	1,169,270	1,203,097
24		-Miscellaneous-				
25	675.7	Miscellaneous Expense	(1,745)	75,035	183,059	183,893
26		Total Customer Accounting	$1,405,290	$1,241,221	$1,353,988	$1,388,650
27		**Administrative And General**				
28	601.8	Salary And Wages	$1,197,202	$1,197,202	$1,270,383	$1,316,723
29	603.8	Salary Of Officers	0	0	0	0
30	604.8	Employee Pension And Benefits	1,691,262	1,549,131	1,706,787	1,769,203
31	615.8	Purchased Power	109,211	109,563	138,697	139,205
32	620.8	Materials And Supplies	(17,370)	(17,370)	(17,370)	(17,370)
33	631.8	Contract Services	0	0	0	0
34	632.8	Contract Services - Accounting	0	0	0	0
35	633.8	Contract Services - Legal	22,632	22,632	22,632	22,632
36	634.8	Contract Services - Management	0	0	130,059	2,405,127
37	635.8	Contract Services - Test	0	0	0	0
38	636.8	Contract Services	4,510	4,510	4,510	5,599
39	641.8	Rental Of Building	39,863	39,863	26,862	26,862
40	642.8	Rental Of Equipment	0	0	0	0
41	650.8	Transportation	573,276	573,276	150,782	161,147
42	656.8	Insurance - Vehicles	0	0	30,975	33,457
43	657.8	Insurance	0	0	1,517,486	1,638,644
44	658.8	Workers Compensation	62,726	62,726	107,508	89,789
45	659.8	Insurance	3,587	3,587	579,144	625,552
46	660.8	Advertising	0	0	0	0
47	666.8	Amortization Of Rate Case	0	0	103,192	103,192
48	667.8	Regulatory Commission	0	0	0	0
49		-Miscellaneous-				
50	675.8	Miscellaneous Expense	343,913	342,912	645,075	645,256
51		Total Administrative And General	$4,030,812	$3,888,032	$6,416,721	$8,965,017
52		Total Operating Expenses	$21,794,721	$21,469,547	$26,061,131	$29,374,837

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$21,794,721				
2	Present Rates At 06/30/2025				$21,469,547		
3	Present Rates At 06/30/2026						$26,061,131
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$328,699		$208,141	
6	Group Insurance	0		122,139		47,250	
7	Other Post Employment Benefits & VEBA	0		9,551		-	
8	Pension	0		-		-	
9	Purchased Power	0		732,404		-	
10	Waste Disposal	0		514,407		484,800	
11	Chemicals	0		49,647		63,356	
12	Change In Consumption Expense	14,451		8,816		18,244	
13	Transportation Expense	0		(422,494)		10,365	
14	Insurance Other Than Group	0		2,150,044		151,267	
15	Regulatory Expense (Rate Case Expense)	0		103,192		-	
16	Service Company Expense	0		-		2,277,631	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		608,870		1,736	
19	401K & Defined Contribution Plan	0		25,966		15,166	
20	Rent Expense	0		(13,001)		-	
21	Miscellaneous Adjustments	(98,776)		368,603		14,095	
22	Uncollectibles	(240,849)		4,741		21,655	
23	Pro Forma Adjustments		(325,174)		4,591,584		3,313,706
24	Present Rates At 06/30/2025		$21,469,547				
25	Present Rates At 06/30/2026				$26,061,131		
26	Present Rates At 06/30/2027						$29,374,837

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Compensation

The following adjustment sets forth a summary of the Company's annualization of labor expense. The pro forma payroll for the future test years were developed by applying pay rates and associated performance pay that will become effective by June 30, 2026 and June 30, 2027 to the Company's full complement of employees.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	$6,621,629	$6,862,453
2	Annualized Performance Plan	491,321	509,960
3	Less: 19.78% Capitalized portion not charged to operating expense	1,406,942	1,458,263
4	Sub-Total	5,706,008	5,914,150
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	5,377,310	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		5,706,008
9	Pro Forma Adjustment	$328,699	$208,141

601.3 Salary and Wages - Water Treatment	$195,656	$123,895
601.4 Salary and Wages - Water Treatment	15,145	9,590
601.5 Salary and Wages - Transmission & Distribution	24,937	15,791
601.6 Salary and Wages - Transmission & Distribution	19,778	12,524
601.7 Salary and Wages - Customer Accounting	2	1
601.8 Salary and Wages - Administrative and General	73,181	46,340

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

The adjustment of the group insurance cost is based on the January 2026 premiums annualized for the future test year number of employees, less the annualized employee contribution, and adjusted for the portion not charged to operations. The fully projected future test year was developed by adjusting the annualized 2026 amount by a 3 year average of 3.74%.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	$1,575,341	$1,634,242
2	Less: 19.78% Not Charged To Operating Expense	311,602	323,253
3	Sub-Total	1,263,739	1,310,989
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,141,600	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26		1,263,739
8	Pro Forma Adjustment	$122,139	$47,250
	604.8 A&G Employees Pension And Benefits	$122,139	$47,250

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Other Post Employment Benefits (OPEB)

The following sets forth the Company's adjustment for post-retirement benefit costs under FAS 106 using the methodology approved by the Commission in the Company's base rate cases since 1992. In addition the Company has included the expense associated with the Company's contributions to the Voluntary Employee Beneficiary Association (VEBA).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Annualized OPEB Expense	$0
2	Annualized Retiree VEBA Expense ($600 x 20 employees)	12,000
3	Less: 19.78% Capitalized portion not charged to operating expense	2,374
4	Sub-Total	9,626
5	Less: Amount Charged To Operating Expenses	
6	For The Twelve Months Ended 06/30/2025	76
7	Pro Forma Adjustment	$9,551
	604.8 A&G Employees' Welfare Expenses	$9,551

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

401K, Defined Contribution Plan (DCP) and Employee Stock Purchase Plan (ESPP) Expense

The following adjustment is being made to annualize 401K, DCP contributions and ESPP contributions based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	$210,780	$218,462
2	Annualized DCP	299,256	310,153
3	Less: 19.78% Not Charged To Operating Expense	100,885	104,560
4	Sub-Total	409,151	424,055
5	Annualized ESPP	8,767	9,029
6	Less: Amount Charged To Operating Expense	391,952	417,918
7	Pro Forma Adjustment	$25,966	$15,166
	604.8 Employee Pension And Benefits AG	$25,966	$15,166

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Purchased Power

This adjustment reflects the application of rates for purchased power to be in effect as of June 2025 to anticipated billing units for the future and fully projected rate years. Accounts were adjusted for any known rate changes in either the future or fully projected rate years and were also adjusted to reflect 12 monthly bills.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Power Cost	$3,732,008	$3,732,008
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	2,999,604	3,732,008
3	Pro Forma Adjustment	$732,404	$0
	615.1 Purchased Power - Source Of Supply	$0	$0
	615.3 Purchased Power - Water Treatment	683,605	0
	615.5 Purchased Power - Transmission and Distribution	22,133	0
	615.7 Purchased Power - Customer Accounting	0	0
	615.8 Purchased Power - Admin & General	26,666	0
	616.1 Fuel for Power Production	0	0
		$732,404	$0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Rate Base Elements

Taxes, Other than Income

Chemicals

The annualization of chemical costs was based on the application of quarterly contract prices during 2025 to anticipated 12-month June 2025 usage. Current intra-2025 prices were adjusted by chemical family based on the current market conditions to project 2026 and 2027 cost levels.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Chemical Costs	$1,537,732	$1,601,089
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	1,488,085	1,537,732
3	Pro Forma Adjustment	$49,647	$63,356
	618.3 Chemicals - Water Treatment	$49,647	$63,356

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Waste Disposal

The waste disposal adjustment is the annualized test year costs adjusted for the three year average change in expense for the twelve months ended 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Waste Disposal Costs	$3,523,256	$4,008,056
2	Less: Per books	3,008,849	3,523,256
3	Pro Forma Adjustment	$514,407	$484,800
	675.3 Waste Disposal	$514,407	$484,800

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Change in Consumption

During the future test year - twelve months ending 06/30/2026, and fully projected future test year - twelve months ending 06/30/2027, the Company will experience changes in consumption due to net addition or loss of customers and other factors affecting the usage of specific customers. The calculations shown below reflect estimates of the change in operating expenses that will be realized by these changes in consumption.

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Consumption (00 Gallons)	55,341,164	55,519,378	55,628,099	55,853,083
2	Change In Consumption		178,214	108,721	224,983
3	Power Costs Annualized 2021	$2,999,604			
4	Chemical Costs Per Book	1,488,085			
5	Total	$4,487,689			
6	Rate Of Production Costs (00 Gallons) (Line 5/Line 1)		$0.08109	$0.08109	$0.08109
7	Pro Forma Adjustment		$14,451	$8,816	$18,244
	615.1 Source of Supply - Purchased Power		$0	$0	$0
	615.3 Water Treatment - Purchased Power		9,016	5,500	11,382
	615.5 Transmission & Distribution - Purchased Power		292	178	369
	615.7 Purchased Power - Customer Accounting		0	0	0
	615.8 Purchased Power - Admin & General		352	215	444
	616.1 Fuel for Power Production		0	0	0
	618.3 Water Treatment - Chemicals		4,792	2,923	6,050
			14,452	8,816	18,245

Witness: Lori O'Malley
Reference: FR II.09

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

The following adjustment reflects the annualization of transportation expense for the years ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	$197,520	$210,441
2	Less: 19.78% Not Charged To Operating Expense	39,078	41,634
3	Sub-Total	158,442	168,807
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	580,936	
6	Less: Present Rates During the Twelve Months Ended 06/30/26		158,442
7	Pro Forma Adjustment	($422,494)	$10,365
	650.8 A & G - Miscellaneous General Expense	($422,494)	$10,365

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Insurance Other Than Group

The annualizations of Insurance Other Than Group (IOTG) costs were based on the actual IOTG premiums for the twelve months ending June 30, 2025, adjusted for the 5 year average of retroactive adjustments. The present rates 6/30/2026 amounts are based on twelve months ending June 30, 2025 increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Amounts for present rates 6/30/2027 were increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Present rates have been allocated to other cost of service areas based on depreciated utility plant in service as of 6/30/2025.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Workers Compensation Premium		$134,023	$144,763
2	Less: 19.78% Not Charged To Operating Expense		(26,515)	(54,974)
3	Sub-Total		107,508	89,788
4	Add: Annualized Vehicle, General Liability,			
5	Property And Other Insurance		2,108,849	2,277,836
6	Sub-Total		2,216,357	2,367,624
7	Less: Per Books and Present Rates		66,313	2,216,357
8	Pro Forma Adjustment		$2,150,044	$151,267
	656.8 Vehicle Insurance	55110000	$30,975	$2,482
	657.8 General Liability Insurance	55710000	1,498,730	120,097
	658.8 Workers Compensation	55720000	60,772	10,740
	658.8 Insurance WC Capitalized Credits	55720100	(15,989)	(28,459)
	659.8 Other Insurance	55730000	575,557	46,408

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Regulatory Expense (Rate Case Expense)

The following adjustment reflects the estimated cost of this rate case normalized over a two-year period. Additionally, there is an adjustment for a 10 year amortization of the Customer Class Demand Study.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Rate Case Expense Allocation	$202,610
2	Normalized Over 2 Years	101,305
3	Plus Allocation of Amortization of Demand Study	1,887
4	Less: Amount Charged To Operating Expense	
5	During The Twelve Months Ended 06/30/2023	-
6	Pro Forma Adjustment	$103,192
	666.8 Regulatory Commission Expense	$103,192

Witness: Christina Chard

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Service Company

This adjustment reflects the cost of services provided by American Water Works Service Company (AWWSC), for the twelve months ended June 30, 2026, and June 30, 2027. An allocation factor based on customer counts was applied to each cost of service area to allocate a portion of the total projected Service Company costs.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	$0	$2,277,631
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		-
5	Pro Forma Adjustment	$0	$2,277,631
	634.8 AG - Contract Services - Management	$0	$2,277,631

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Acquisition O&M Expense Adjustment

The following adjustment reflects an adjustment to annualize O&M expenses related to the acquisitions of the Farmington, Sadsbury and Manwalamink wastewater systems.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Additions:		
2	Farmington WW Annualized O&M	$221,264	$221,264
3	Sadsbury WW Annualized O&M	31,704	31,704
4	Manwalamink WW Annualized O&M	367,217	368,952
4	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/24	0	620,185
5	Pro Forma Adjustment	$620,185	$1,736

408.2 Taxes, Other Than Income - Property	$11,315	$0
615.3 Purch Power Oper WT	57,750	1,649
615.5 Purch Power Oper TD	1,870	53
615.8 Purchased Power - Admin & General	2,253	64
618.3 Chemicals- Water Treatment	19,802	(218)
620.6 M&S Maint TD	143,026	728
634.8 AG - Contract Services Management	130,059	(2,563)
636.3 Cont Serv Other Oper	63,026	777
657.8 General Liability	18,756	1,062
675.3 Waste Disposal	30,000	0
675.5 Misc Exp Oper TD	100,745	0
675.8 Misc Expense Admin & General	41,584	182

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Miscellaneous Expense Adjustment

The following adjustment reflects miscellaneous additions or deductions from pro forma expenses.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Additions:			
2	PA HQ - Corporate Campus		$260,579	
3	Credit Card/E-check Transaction Fees	76,780	108,024	834
4	Arrearage Management Plan and Low Income Program			13,260
5	General Facility Maintenance			
6	Deductions:			
7	Donations			
8	Temporary Employee Costs	(32,425)		
9	Pension	(123,260)		
10	OPEB	(18,871)		
11	Fines	(1,000)		
12	Pro Forma Adjustment	($98,776)	$368,603	$14,095
	604.8 A&G Employee Pension And Benefits	($142,131)		
	636.3 Cont Serv Other Oper	(32,425)		
	636.8 Contract Service - Admin & General			1,089
	670.7 Uncollectible Acconts Exp - CA			12,172
	675.7 Misc Exp Customer Accounting	76,780	108,024	834
	675.8 Misc Expense Admin & General	(1,000)	260,579	

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$88,333,183	$106,155,765	$106,587,996	$108,561,975	$128,602,238
2	2 Year Average	1.0970%	1.0970%	1.0970%	1.0970%	1.0970%
3	Annualized Uncollectible Expense		$1,164,529	$1,169,270	$1,190,925	$1,410,767
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,405,378			
6	Less: Present Rates 06/30/2025			1,164,529		
7	Less: Present Rates 06/30/2026				1,169,270	
8	Less: Present Rates 06/30/2027					1,190,925
9	Pro Forma Adjustment		($240,849)	$4,741	$21,655	$219,842
670.7	Customer Accounting And Collecting - Bad Debt		($240,849)	$4,741	$21,655	$219,842

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	$28,051,063	$27,691,299	$28,372,605
2	Less: Depreciation on Vehicles - Capitalized Portion		33,102	33,964
3	Subtotal	$28,051,063	$27,658,197	$28,338,641
4	Book Depreciation	26,679,281	28,051,063	27,658,197
5	Pro Forma Adjustment	$1,371,782	($359,764)	$714,408
	503 Depreciation	$1,371,782	($359,764)	$714,408

Witness: Jared Deason, John Spanos
Reference: Exhibit No. 3-B, Exhibits No. 11

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

This adjustment is being made to reflect the Company's claim for amortizations.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Delaware Sewer Acquisition Positive UPAA	Approved Docket No. R-2020-3019369	$6,170	$6,170
2	Clean Treatment Sewage Company	Approved Docket No. R-2013-2355276	12,246	0
3	Turbotville WW	Approved Docket No. R-2020-3019369	(20,406)	(20,406)
4	Foster Township WW	Approved Docket No. R-2022-3031669	(204,036)	(204,036)
5	New Cumberland Borough WW Acq. Costs	Approved Docket No. R-2017-2595853	15,003	15,003
6	Sadsbury Acquisition Costs	Approved Docket No. R-2020-3019369	26,110	26,110
7	Exeter Acquisition Costs	Approved Docket No. R-2020-3019369	26,322	26,322
8	Delaware Sewer Acquisition Transaction Costs	Approved Docket No. R-2020-3019369	26,769	26,769
9	Turbotville WW Transaction costs	Approved Docket No. R-2020-3019369	660	659
10	Valley Township Wastewater Transaction Costs	Approved Docket No. R-2022-3031667	20,220	20,220
11	Foster Township Transactions Costs	Approved Docket No. R-2022-3031668	7,215	7,215
12	Borough of Royersford WW Acquisition Costs	Approved Docket No. R-2022-3031672	35,596	35,596
13	Upper Pottsgrove Township Transaction Costs	Approved Docket No. R-2022-3031672	37,355	37,355
14	City of York Wastewater Authority Acquisitions Costs	Approved Docket No. R-2022-3031672	202,126	202,127
15	Exeter Post-in-service AFUDC	Approved Docket No. R-2020-3019369	2,592	0
16	Exeter Deferred Depreciation	Approved Docket No. R-2020-3019369	8,057	0
17	Manwalamink WW Positive UPAA	Seeking Approval	0	105,833
18	Sadsbury WW Transactions Costs	Seeking Approval	0	9,726
19	Farmington Township (Wastewater) Transactions Costs	Seeking Approval	0	8,696
20	Manwalamink WW Positive UPAA	Seeking Approval	0	12,027
21	Manwalamink WW Transaction Costs	Seeking Approval	0	1,374
22	Manwalamink Water Transaction Costs - Initial Bid	Seeking Approval	0	66,014
23	Towamencin Township	Seeking Approval	0	0
24	Sadsbury WW	Seeking Approval	0	(123,259)
25	Arrearage Management Program - AMP	Approved Docket No. R-2023-3043189	(110,380)	0
25	Arrearage Management Program - AMP	Seeking Approval	0	(4,346)
26	COVID-19 Emergency Response	Approved Docket No. R-2022-3031672	(9,699)	0
27	Tax Cuts and Jobs Act Stub Period and Reconciliation	Approved Docket No. R-2020-3019369	(77,838)	0
28	Proforma Expense		4,082	255,169
29	Less: Per Books		3,342	4,082
30	Pro Forma Adjustment		$740	$251,087

Witness: Jared Deason
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Operating Expenses

Rent Expense

This adjustment reflects the annualization of rates for rentals in effect as of the twelve months ending 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Annualized Rent Expense	$58,950	$58,950
2	Less: Per Books Amount and Present Rates	71,951	58,950
3	Pro Forma Adjustment	($13,001)	$0
	641.5 Rents-Real Property - Transmission & Distribution	$0	$0
	641.8 Rents - Real Property - Admin & General	(13,001)	0
	642.8 Rents-Equipment - Admin & General	0	0
		($13,001)	$0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Taxes, Other than Income

Pennsylvania Property Tax

The following adjustment reflects the projected property tax expense, local and PURTA, for the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Property Subject to Tax	$366,181,741	$366,595,200	$368,370,022
2	Property Tax	$1,232,960		
3	Total	$1,232,960		
4	Rate (Line 3 / Line 1)	$0.003367	$0.003367	$0.003367
5	Projected property tax expense (Line 1 x Line 4)		$1,234,352	$1,240,328
6	Less: Amount Charged To Operating Expense			
7	During The 12 Months Ended 6/30/2024 & 06/30/2025		0	1,234,352
8	Pro Forma Adjustment		$1,234,352	$5,976
	408.2 Taxes, Other Than Income - Property		$1,234,352	$5,976

Witness: Lori O'Malley

Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

The following adjustment is being made to annualize payroll tax expense based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	$564,707	$584,556
2	Less: 19.78% Not Charged To Operating Expense	111,699	115,625
3	Sub-Total	453,008	468,931
4	Less: Amount Charged To Operating Expense	437,341	453,008
5	Pro Forma Adjustment	$15,667	$15,923
	408.12 - Taxes - Payroll	$15,667	$15,923

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$102,927,379	$103,357,374	$105,321,143	$125,257,756
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	562,860	565,212	575,951	684,974
4	Consumer Advocate Fee At 0.001431798839	147,371	147,987	150,799	179,344
5	Small Business Advocate Fee At 0.000466832742	48,050	48,251	49,167	58,474
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	758,281	761,450	775,917	922,792
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	511,528			
10	Less: Pro Forma Under Present Rates At 06/30/2025		758,281		
11	Less: Pro Forma Under Present Rates At 06/30/2026			761,450	
12	Less: Pro Forma Under Present Rates At 06/30/2027				775,917
13	Pro Forma Adjustment	$246,753	$3,169	$14,467	$146,875

507.1 Taxes Other Than Income $411,264

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$4,148,560	$3,516,231	$3,134,563	$4,509,607
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	2,872,991			
5	Less: Present Rates 06/30/2025		4,148,560		
6	Less: Present Rates 06/30/2026			3,516,231	
7	Less: Present Rates 06/30/2027				3,134,563
8	Pro Forma Adjustment	$1,275,569	($632,329)	($381,668)	$1,375,044
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$9,914,459	$8,819,735	$8,176,053	$12,018,326
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	6,829,767			
13	Less: Present Rates 06/30/2025		9,914,459		
14	Less: Present Rates 06/30/2026			8,819,735	
15	Less: Present Rates 06/30/2027				8,176,053
16	Pro Forma Adjustment	$3,084,692	($1,094,724)	($643,682)	$3,842,273

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater SSS General Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$39,015,938	$55,436,191	$50,404,461	$48,096,837	$67,770,383
2	Less: Interest Expense	13,425,399	13,425,399	13,795,619	13,949,209	13,951,170
3	Taxable Operating Income	25,590,539	42,010,792	36,608,842	34,147,628	53,819,213
4	Add: Premature Property Losses / Amortizations	3,342	3,342	4,082	255,169	255,169
5	Depr - Straight Line-Remaining Life (Including COR)	26,679,281	28,051,063	27,658,197	28,338,641	28,338,641
6	Taxable Meals & Entertainment	5,947	5,947	5,947	5,947	5,947
7	Total	26,688,570	28,060,352	27,668,226	28,599,757	28,599,757
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	16,321,777	18,149,236	17,331,395	17,903,849	17,903,849
11	Total	16,321,777	18,149,236	17,331,395	17,903,849	17,903,849
12	State Taxable Income	35,957,332	51,921,908	46,945,673	44,843,536	64,515,121
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	2,872,991	4,148,560	3,516,231	3,134,563	4,509,607
15	Taxable Income After State Income Tax	33,084,341	47,773,348	43,429,442	41,708,973	60,005,514
16	Add:					
17	Federal Tax Depreciation Adjustments	2,247,907	2,247,907	1,724,496	574,097	574,097
18	Income Subject To Federal Income Tax	35,332,248	50,021,255	45,153,938	42,283,070	60,579,611
19	Federal Income Tax @ 21%	7,419,772	10,504,464	9,482,327	8,879,445	12,721,718
20	Excess ADIT	590,005	590,005	662,592	703,392	703,392
21	Federal Tax Liability	$6,829,767	$9,914,459	$8,819,735	$8,176,053	$12,018,326

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$12,643,337	$12,967,893	$12,957,559	$12,959,381
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	12,643,337			
5	Less: Present Rates At 06/30/2025		12,643,337		
6	Less: Present Rates At 06/30/2026			12,967,893	
7	Less: Present Rates At 06/30/2027				12,957,559
8	Pro Forma Adjustment	$0	$324,556	($10,334)	$1,822
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$782,062	$838,719	$991,650	$991,789
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	782,062			
13	Less: Present Rates At 06/30/2025		782,062		
14	Less: Present Rates At 06/30/2026			838,719	
15	Less: Present Rates At 06/30/2027				991,650
16	Pro Forma Adjustment	$0	$56,657	$152,931	$139

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater SSS General Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$651,718,392	$645,168,790	$661,099,974	$661,192,899
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	275,676,880	272,325,746	274,951,479	274,990,127
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$12,643,337	$12,967,893	$12,957,559	$12,959,381
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$651,718,392	$645,168,790	$661,099,974	$661,192,899
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	28,936,297	35,677,834	45,483,678	45,490,071
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$782,062	$838,719	$991,650	$991,789

Witness: Ann E. Bulkley

BASA WW Operations

Pennsylvania-American Water Company - BASA WW Operations

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Pennsylvania-American Water Company - BASA WW Operations

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Pennsylvania-American Water Company - BASA WW Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$8,117,161	$4,510,148	$12,627,309	$0	$12,627,309	$121,166	$12,748,475	$35,377,129	$48,125,604	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	3,561,835	(28,647)	3,533,188	3,612,221	7,145,409	390,827	7,536,236	388,087	7,924,323	3
4	Depreciation	3,716,138	7,159,877	10,876,015	(105,998)	10,770,017	590,311	11,360,328	0	11,360,328	4
5	Amortizations	0	0	0	0	0	129,105	129,105	0	129,105	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	408,917	408,917	0	408,917	0	408,917	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	133,000	0	133,000	46,463	179,463	5,499	184,962	0	184,962	10
11	General Assessment	46,948	45,596	92,544	0	92,544	890	93,434	259,278	352,712	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	179,948	45,596	225,544	455,380	680,924	6,389	687,313	259,278	946,591	13
14	**Utility Operating Income Before Income Taxes**	**659,240**	**(2,666,678)**	**(2,007,438)**	**(3,961,603)**	**(5,969,041)**	**(995,466)**	**(6,964,507)**	**34,729,764**	**27,765,257**	14
15	Income Taxes:										15
16	State Income Tax	(43,955)	356,428	312,473	(345,876)	(33,403)	(82,646)	(116,049)	2,427,368	2,311,319	16
17	Federal Income Tax	(108,379)	861,944	753,565	(849,768)	(96,203)	(261,030)	(357,233)	6,782,776	6,425,543	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	(152,334)	1,218,372	1,066,038	(1,195,644)	(129,606)	(343,676)	(473,282)	9,210,144	8,736,862	19
20	Total Operating Revenue Deductions	7,305,587	8,395,198	15,700,785	2,765,959	18,466,744	772,956	19,239,700	9,857,509	29,097,209	20
21	**Utility Operating Income**	**811,574**	**(3,885,050)**	**(3,073,476)**	**(2,765,959)**	**(5,839,435)**	**(651,790)**	**(6,491,225)**	**25,519,620**	**19,028,395**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	4,371,279	0	4,371,279	46,384	4,417,663	391,464	4,809,127	3,215	4,812,342	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	270,388	0	270,388	11,586	281,974	86,071	368,045	247	368,292	25
26	Total Income Deductions	4,641,667	0	4,641,667	57,970	4,699,637	477,535	5,177,172	3,462	5,180,634	26
27	**Net Income**	**($3,830,093)**	**($3,885,050)**	**($7,715,143)**	**($2,823,929)**	**($10,539,072)**	**($1,129,325)**	**($11,668,397)**	**$25,516,158**	**$13,847,761**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**($3,830,093)**		**($7,715,143)**		**($10,539,072)**		**($11,668,397)**		**$13,847,761**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$5,153,975	($369,023)	($1,312)		$3,146,934	$7,930,574				$7,930,574
4	522.2	COMMERCIAL	2,341,391	(218,601)	24,204		1,576,966	3,723,960				3,723,960
5	522.3	INDUSTRIAL	273,695	(31,230)	(0)		145,741	388,206				388,206
6	522.4	MUNICIPAL	328,278	(39,860)	3,052		221,880	513,350				513,350
7	522.4	BULK	0									0
8		**TOTAL METERED SALES**	**$8,097,339**	**($658,714)**	**$25,943**	**$0**	**$5,091,521**	**$12,556,090**	**$0**	**$0**	**$0**	**$12,556,090**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$8,097,339**	**($658,714)**	**$25,943**	**$0**	**$5,091,521**	**$12,556,090**	**$0**	**$0**	**$0**	**$12,556,090**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES						$0				$0
19	532	LATE PAYMENT FEES	$19,582				$45,697	65,279			$0	65,279
20	536	MISC SERVICE REVENUES	240					240				240
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES					5,700	$5,700				5,700
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$19,822**	**$0**	**$0**	**$0**	**$51,397**	**$71,219**	**$0**	**$0**	**$0**	**$71,219**
26		**TOTAL OPERATING REVENUES**	**$8,117,161**	**($658,714)**	**$25,943**	**$0**	**$5,142,919**	**$12,627,310**	**$0**	**$0**	**$0**	**$12,627,310**

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PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	$7,930,574			$76,134		$8,006,708	55.59%	$4,450,884	$12,457,592
4	522.2	COMMERCIAL	3,723,960			35,750		3,759,710	661.67%	24,877,016	28,636,726
5	522.3	INDUSTRIAL	388,206			3,727		391,933	661.67%	2,593,317	2,985,250
6	522.4	MUNICIPAL	513,350			4,928		518,278	661.67%	3,429,311	3,947,589
7	522.4	BULK	0					0	0.00%	0	0
8		**TOTAL METERED SALES**	**$12,556,090**	**$0**	**$0**	**$120,539**	**$0**	**$12,676,629**	**278.86%**	**$35,350,528**	**$48,027,157**
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	$0					$0	0.00%	0	$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$12,556,090**	**$0**	**$0**	**$120,539**	**$0**	**$12,676,629**	**278.86%**	**$35,350,528**	**$48,027,157**
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	$0					$0	0.00%	$0	$0
19	532	LATE PAYMENT FEES	65,279				$627	65,906	40.36%	26,601	92,507
20	536	MISC SERVICE REVENUES	240					240	0.00%	0	240
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	5,700					5,700	0.00%	0	5,700
24		**TOTAL OTHER OPERATING**									
25		**REVENUES**	**$71,219**	**$0**	**$0**	**$0**	**$627**	**$71,846**	**37.03%**	**$26,601**	**$98,447**
26		**TOTAL OPERATING REVENUES**	**$12,627,310**	**$0**	**$0**	**$120,539**	**$627**	**$12,748,475**	**277.50%**	**$35,377,129**	**$48,125,604**

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PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER BASA

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$8,117,161				
2	Present Rates At 06/30/2026				$12,627,310		
3	Present Rates At 06/30/2027						$12,627,310
4							
5	Unbilled Adjustment	($654,354)					
6	DSIC Adjustment	(4,360)				120,539	
7	Annualization of Acquired System	5,091,521					
8	Annualize 2024 Rate Change	25,943					
9	IPP Revenue Adjustment	5,700					
10							
11							
12							
13							
14							
15							
16	Late Payment Fees	45,697		0		627	
17							
18							
19							
20							
21	Pro Forma Adjustment		4,510,148		0		121,166
22	Pro Forma Present Rates At June 30, 2025		$12,627,309				
23	Pro Forma Present Rates At June 30, 2026				$12,627,310		
24	Pro Forma Present Rates At June 30, 2027						$12,748,476

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Unbilled Revenue Adjustment

The following adjustment is being made to eliminate unbilled revenue accrued per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	($366,231)
3	Commercial	(217,299)
4	Industrial	(31,123)
5	Municipal	(39,700)
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	($654,354)
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Unbilled	($654,354)
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	($654,354)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Inprovement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro froma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 0.96%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2026 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	**Metered Sales**					
2	Residential	$2,792		$76,134	($2,792)	$76,134
3	Commercial	1,302		35,750	(1,302)	35,750
4	Industrial	106		3,727	(106)	3,727
5	Municipal	160		4,928	(160)	4,928
6	Sales For Resale	0			0	0
7	Miscellaneous (Bulk)	0		0	0	0
8	Total Metered Sales	$4,360	$0	$120,539	($4,360)	$120,539
9	**Unmetered Sales**					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	$0	$0	$0	0	$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	$4,360	$0	$120,539	($4,360)	$120,539
19	Other Operating Revenues	$0	$0	$0	$0	$0
20	Pro Forma Adjustment	$4,360	$0	$120,539	($4,360)	$120,539

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Annualized Base Year Rate Change

This revenue adjustment is being made to reflect the annualization of base year revenue from the new base rates, including low income discounts, which took effect on August 7, 2024.

LINE NO.	DESCRIPTION	12 ME 6/30/2025 PER BOOKS REVENUE	12 ME 6/30/2025 ANNUALIZED REVENUE	12 ME 6/30/2025 PRO FORMA ADJUSTMENT
1	**Metered Sales**			
2	Residential	$4,784,952	$4,783,640	($1,312)
3	Commercial	2,122,790	2,146,994	24,204
4	Industrial	242,465	242,465	(0)
5	Municipal	288,418	291,470	3,052
6	Sales For Resale			0
7	Miscellaneous (Bulk)	0	0	0
8	Total Metered Sales	$7,438,626	$7,464,569	$25,943
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Miscellaneous (Bulk)	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Total Billed Wastewater Sales	$7,438,626	$7,464,569	$25,943
17	Other Operating Revenues	$0	$0	$0
18	Pro Forma Adjustment	$7,438,626	$7,464,569	$25,943

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

IPP Surcharge Adjustment

This adjustment is to account for the change in IPP surcharge as well as to reflect all IPP revenues in the Other WW Revenue account line.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK IPP REVENUE	6/30/2025 ANNUALIZED IPP Revenue	Adjustment
1	**Metered Sales**			
2	Residential	$0	$0	$0
3	Commercial	0	0	0
4	Industrial	0	0	0
5	Municipal	0	0	0
6	Miscellaneous/Bulk	0	0	0
8	Total Metered Sales	$0	$0	$0
9	**Unmetered Sales**			
10	Residential			
11	Commercial			
12	Industrial			
13	Municipal			
14	Miscellaneous/Bulk			
15	Total Unmetered Sales	$0	$0	$0
16				
17	Other WW Revenue	$0	$5,700	$5,700
18				
19	Other Operating Revenues	$0	$0	$0
20	Pro Forma Adjustment			$5,700

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Annualization Butler Area Sewer Authority

The Company acquired Butler Area Sewer Authority System and began provding service to the entity's customers in October 2024. The following adjustment annualizes the revenues associated with this acquisition for 12 months ending June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$3,146,934
3	Commercial	1,576,966
4	Industrial	145,741
5	Municipal	221,880
6	Miscellaneous (Bulk Customers)	0
7	Total Metered Sales	$5,091,521
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Other WW Revenue	$0
16	Total Sales	$5,091,521
17	Other Operating Revenues	$0
18	Pro Forma Adjustment	$5,091,521

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$7,442,985	$12,561,790	$12,561,790	$12,682,329	$47,876,484
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	19,582	65,309	65,309	65,935	248,910
5	Less: Per Books At 06/30/2025		19,582			
6	Less: Present Rates At 06/30/2025			65,309		
7	Less: Present Rates At 06/30/2026				65,309	
8	Less: Present Rates At 06/30/2027					65,935
9	Pro Forma Adjustments		$45,727	$0	$626	$182,975

Witness: Max McClellan

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$13,283,700	$13,283,700	$13,283,700	$13,283,700
2	Depreciable Plant		216,442,587	220,462,501	258,932,616	258,932,616
3	Total Utility Plant In Service		229,726,287	233,746,201	272,216,316	272,216,316
4	Deduct:					
5	Contributions In Aid Of Construction		0	0	0	0
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		0	0	0	0
9	Net Utility Plant In Service		229,726,287	233,746,201	272,216,316	272,216,316
10	Accumulated Depreciation		2,888,390	13,619,049	24,339,419	24,339,419
11	Depreciated Utility Plant In Service		226,837,897	220,127,152	247,876,897	247,876,897
12	Add:					
13	Materials And Supplies		0	105,315	105,315	105,315
14	Cash Working Capital - Expenses		257,089	998,232	1,061,398	1,061,398
15	Accrued And Prepaid Taxes		50,131	176,877	176,050	340,500
16	Acquisition Adjustments		0	1,291,045	1,172,699	1,172,699
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		593,248	600,665	661,683	662,104
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		1,228,191	2,313,705	4,367,029	4,367,029
25	Total Rate Base Elements		$225,323,678	$219,784,251	$245,363,647	$245,527,676
26	Utility Operating Income					
27	Per Books	$811,574	0.36%	0.37%	0.33%	0.33%
28	Present Rates At 06/30/2025	(3,073,476)	-1.36%	-	-	-
29	Present Rates At 06/30/2026	(5,839,435)	-	-2.66%	-	-
30	Present Rates At 06/30/2027	(6,491,225)	-	-	-2.65%	-
31	Proposed Rates At 06/30/2027	19,028,395	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	353.20	Land And Land Rights - Collection	$1,406,781	$0	$0	$1,406,781	$0	$0	$1,406,781
1	353.30	Land And Land Rights - SPP	2,839,288	0	0	2,839,288	0	0	2,839,288
1	353.40	Land And Land Rights - TDP	9,037,630	0	0	9,037,630	0	0	9,037,630
2		Total Intangible Plant	$13,283,700	$0	$0	$13,283,700	$0	$0	$13,283,700
3	354.20	Structures And Improvements - Collection	$0	$465,513	$0	$465,513	$22,915,799	$0	$23,381,312
4	354.30	Structures And Improvements - SPP	36,968,125	0	0	36,968,125	0	0	36,968,125
5	354.40	Structures And Improvements - TDP	17,268,436	0	0	17,268,436	0	0	17,268,436
6	354.70	Structures And Improvements - General	7,450,765	321,546	24,506	7,747,804	611,378	61,128	8,298,055
7	355.00	Power Generation Equipment	1,312,066	0	0	1,312,066	0	0	1,312,066
8	360.10	Collection Sewers - Force Mains	8,434,800	3,606	225	8,438,180	3,606	225	8,441,561
9	361.10	Collection Sewers - Gravity Mains	85,771,643	1,905,034	98,452	87,578,225	8,020,013	169,240	95,428,998
10	361.20	Manholes	12,102,030	88,457	1,543	12,188,944	89,523	1,562	12,276,905
11	363.00	Services	11,834,905	427,395	39,830	12,222,470	386,557	39,231	12,569,796
12	364.00	Flow Measuring Devices	237,618	0	0	237,618	0	0	237,618
13	371.00	Pumping Equipment	6,701,216	126,960	20,990	6,807,186	435,125	71,938	7,170,373
14	380.00	Treatment Equipment	25,360,724	327,424	54,132	25,634,017	1,122,163	185,525	26,570,655
15	381.00	Plant Sewers	0	0	0	0	0	0	0
16	382.00	Outfall Sewer Lines	73,525	0	0	73,525	0	0	73,525
14	389.10	Other Plant And Miscellaneous Equipment - Intangibles	0	445,667	0	445,667	3,645,333	0	4,091,000
15	390.00	Office Furniture And Equipment	280,503	0	0	280,503	0	0	280,503
16	391.00	Transportation Equipment	673,949	-	0	673,949	-	0	673,949
17	392.00	Stores Equipment	0	0	0	0	0	0	0
18	393.00	Tools, Shop And Garage Equipment	305,791	95,363	16,111	385,042	298,064	0	683,106
19	394.00	Laboratory Equipment	0	57,417	0	57,417	127,231	0	184,648
20	395.00	Power Operated Equipment	651,788	0	0	651,788	0	0	651,788
21	396.00	Communication Equipment	938,448	0	0	938,448	1,348,785	40,000	2,247,233
22	397.00	Miscellaneous Equipment	76,253	13,623	2,302	87,575	42,581	7,194	122,962
23		Total Tangible Plant	$216,442,587	$4,278,006	$258,093	$220,462,501	$39,046,157	$576,042	$258,932,616
24		Total Utility Plant In Service	$229,726,287	$4,278,006	$258,093	$233,746,201	$39,046,157	$576,042	$272,216,316

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Materials And Supplies

The Company's claim for materials and supplies at June 30, 2026 and June 30, 2027 is calculated on the basis of the average monthly balances in the material and supplies accounts for PAWC's other wastewater districts for the period of June 2024 to July 2025. This balance was divided by the total number of customers in the other wastewater districts in order to calculate the amount of materials and supplies per customer. This per customer number was then multiplied by the total number of BASA Wastewater customers to calculate the Company's claim.

LINE NO.	DETAIL	PRESENT RATES 06/30/2026 and 06/30/2027 AMOUNT
1	13-Month average of M&S for PAWC's 22 other WW SSS districts	$383,143
2	Number of customers in PAWC's 22 other WW SSS districts	57,516
3	Amount of M&S per customer	$6.66
4	Total number of BASA WW customers	15,813
5	Allowance for Materials and Supplies	
6	At 06/30/2026 and 06/30/2027	$105,315

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$7,462,807	$12,627,309	$12,627,309	$12,748,475
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$336,740,542	$569,775,785	$569,775,785	$575,243,098
11	Total Billed Revenue	$7,462,807	$12,627,309	$12,627,309	$12,748,475
12	Total Dollar Days	$336,740,542	$569,775,785	$569,775,785	$575,243,098
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	18.6	18.5	(5.6)	(6.0)
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	26.5	26.6	50.7	51.1
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$3,527,666	$7,186,350	$7,581,347
20	Operating Expenses Per Day (Line 20 / 365 Days)		9,665	19,689	20,771
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$257,089	$998,232	$1,061,398

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$1,849,690	$22,288,763	$1,849,690	$22,288,763	$2,446,215	$29,476,889	$2,523,608	$30,409,475
2	Group Insurance	11.00	309,199	3,401,190	309,199	3,401,190	472,796	5,200,757	490,792	5,398,713
3	OPEB's and VEBA	65.00	5,671	368,646	5,671	368,646	13,365	868,756	13,365	868,756
4	Pension	(5.50)	36,424	(200,334)	36,424	(200,334)	36,424	(200,334)	36,424	(200,334)
5	Purchased Power	32.60	329,905	10,755,661	329,905	10,755,661	533,237	17,384,747	533,237	17,384,747
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	76,341	3,416,556	76,341	3,416,556	142,267	6,366,999	148,715	6,655,572
8	Miscellaneous	23.44	617,180	14,465,226	578,996	13,570,284	1,372,124	32,159,304	1,381,775	32,385,501
9	Transportation	32.34	115,512	3,735,809	115,512	3,735,809	57,889	1,872,206	61,692	1,995,200
10	Ins Other Than Group	(86.09)	19,304	(1,661,851)	19,304	(1,661,851)	1,750,028	(150,655,651)	1,869,468	(160,937,949)
11	Service Company	12.05	0	0	0	0	0	0	119,223	1,436,637
12	Waste Disposal	46.82	142,898	6,690,426	142,898	6,690,426	298,279	13,965,301	339,322	15,886,927
13	Telephone	34.55	8,991	310,608	8,991	310,608	8,991	310,608	8,991	310,608
14	Rents	52.71	0	0	0	0	0	0	0	0
15	Natural Gas	50.28	54,734	2,751,944	54,734	2,751,944	54,734	2,751,944	54,734	2,751,944
16	Totals		$3,565,850	$66,322,644	$3,527,666	$65,427,702	$7,186,350	($40,498,474)	$7,581,347	($45,654,203)
17	Average Lag			18.6		18.5		(5.6)		(6.0)
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$3,694,835		$3,666,188		$7,324,872		$7,721,198	
19	Uncollectibles		128,985		138,522		138,522		139,851	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		2,948,670		2,948,670		5,814,226		6,199,572	
22	Miscellaneous		$617,180		$578,996		$1,372,124		$1,381,775	

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$92,544	$45,030	$92,544	$45,030	$93,434	$45,463	$352,712	$171,621
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	408,917	132,370	408,917	132,370	408,917	132,370
4	State Income Tax	7.2	312,473	6,185	(33,403)	(661)	(116,049)	(2,297)	2,311,319	45,751
5	Federal Income Tax	(0.5)	753,565	(1,084)	(96,203)	138	(357,233)	514	6,425,543	(9,242)
6	Totals			$50,131		$176,877		$176,050		$340,500

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calulation of Lag Days for Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	TAX PERIOD BEGINNING	TAX PERIOD ENDING	PAYMENTS 2024 - 2025 TAX				TOTAL TAX LAG DAYS	REVENUE LAG LESS TAX LAG (Net lag)
1	General Assessment*			Lag calculated using expense lag method				-132.48	177.60
2	Public Utility Realty Tax			Lag calculated using expense lag method				-45.04	90.17
3	Local Property Tax*			Lag calculated using expense lag method				-73.05	118.18
4	State Income Tax	7/1/2024	6/30/2025	9/15/2024	12/15/2024	4/15/2025	6/15/2025	37.88	7.25
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	30.00	60.00	30.50		
5	Federal Income Tax	7/1/2024	6/30/2025	9/15/2024	1/15/2025	4/15/2025	6/15/2025	45.63	-0.50
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	61.00	60.00	30.50		
6	Use Tax			Lag calculated using expense lag method				12.84	32.29

*Total Tax Lag Day calculation includes 14.38 day check float adjustment

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION							
1	**Average Lag Calculation**	**LONG TERM INTEREST**	**SHORT TERM INTEREST**	**PREFERRED DIVIDEND**				
2	Future Revenue Lag Days	45.1	45.1	45.1				
3	Less: Interest Payments Lag Days	91.8	15.1	46.1				
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)				
5	Of Interest And The Receipt							
6	Of Revenues							
		PRESENT RATES		**PRESENT RATES**		**PRESENT RATES**	**PROPOSED AMOUNT**	
7	**Long Term Debt**	**6/30/25**		**6/30/26**		**6/30/27**	**6/30/27**	
8	Working Capital Requirements							
9	Pro Forma Annual Interest Expense	$4,371,279		$4,417,663		$4,809,127	$4,812,342	
10	Interest Expense Per Day							
11	(Line 9 / 365 Days)	11,976		12,103		13,176	13,184	
12	Cash Working Capital Required							
13	(Line 4 Col.1 X Line 11)		(558,680)		(564,605)		(614,660)	(615,034)
14	**Long Term Debt - Wastewater Specific**							
15	Working Capital Requirements							
16	Pro Forma Annual Interest Expense	270,388		281,974		368,045	368,292	
17	Interest Expense Per Day							
18	(Line 16 / 365 Days)	741		773		1,008	1,009	
19	Cash Working Capital Required							
20	(Line 4 Col.2 X Line 18)		(34,568)		(36,060)		(47,023)	(47,070)
21	**Preferred Dividends**							
22	Working Capital Requirements							
23	Pro Forma Annual Dividend Expense	0		0		0	0	
24	Dividend Expense Per Day							
25	(Line 23 / 365 Days)	0		0		0	0	
26	Cash Working Capital Required							
27	(Line 4 Col.3 X Line 25)		0		0		0	0
28	Total Cash Working Capital Required							
29	(Line 13 + Line 20 + Line 27)		($593,248)		($600,665)		($661,683)	($662,104)

Witness: Jared Deason

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Acquisition Adjustments

The Company is requesting recognition of the transaction costs associated with its acquisition of the wastewater assets of the BASA at Docket No. A-2022-3037047.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	BASA WW Transactions Costs	Seeking Approval			$1,291,045	$118,346	$1,172,699
2	Effect to Rate Base Element		$0	$0	$1,291,045	$118,346	$1,172,699

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($1,228,191)	($2,313,705)	($4,367,029)
2	Less: Prior Year		(1,228,191)	(2,313,705)
3	Effect to Rate Base Element	($1,228,191)	($1,085,514)	($2,053,324)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		**Source Of Supply Expenses**				
2		-Operations-				
3	601.1	Salary And Wages	$0	$0	$0	$0
4	601.2	Salary And Wages	0	0	0	0
5	610.1	Purchased Water	0	0	0	0
6	615.1	Purchased Power	0	0	0	0
7	616.1	Purchased Fuel	0	0	0	0
8	620.1	Materials And Supplies	0	0	0	0
9	631.1	Contract Services - Engineering	0	0	0	0
10	633.1	Contract Services - Legal	0	0	0	0
11	636.1	Contract Services	0	0	0	0
12	604.1	Other Benefits	0	0	0	0
13	642.1	Rental Of Equipment	0	0	0	0
14	650.1	Transportation	0	0	0	0
15		-Maintenance-				
16	620.2	Materials And Supplies	0	0	0	0
17	631.2	Contract Services - Engineering	0	0	0	0
18	636.2	Contract Services	0	0	0	0
19	650.2	Transportation	0	0	0	0
19		-Miscellaneous-				
20	675.1	Miscellaneous Operating Expense	0	0	0	0
21	675.2	Miscellaneous Maintenance Expense	0	0	0	0
22		Total Source Of Supply Expenses	$0	$0	$0	$0
23		**Water Treatment**				
24		-Operation-				
25	601.3	Salary And Wages	$755,461	$755,461	$997,526	$1,029,165
26	601.4	Salary And Wages	0	0	0	0
27	604.3	Employee Pension And Benefits	0	0	0	0
28	615.3	Purchased Power	322,730	322,730	521,640	521,640
29	618.3	Chemicals	76,341	76,341	142,267	148,715
30	620.3	Materials And Supplies	71,319	71,319	71,319	71,319
31	631.3	Contract Services - Engineering	0	0	0	0
32	633.3	Contract Services - Legal	0	0	0	0
33	634.3	Contract Services - Management	0	0	0	0
34	635.3	Contract Services - Test	40,189	40,189	40,189	40,189
35	636.3	Contract Services	67,187	67,187	186,164	186,164
36	641.3	Rental Of Building	0	0	0	0
37	642.3	Rental Of Equipment	0	0	0	0
38	650.3	Transportation	5,124	5,124	5,124	5,124
39		-Maintenance-				
40	620.4	Materials And Supplies	1,235	1,235	1,235	1,235
41	631.4	Contract Services - Engineering	0	0	0	0
42	636.4	Contract Services	0	0	0	0
43	650.4	Transportation	0	0	0	0
44	675.4	Miscellaneous Maintenance Expense	11,879	11,879	11,879	11,879
45		-Miscellaneous-				
46	675.3	Miscellaneous Operating Expense	390,504	390,504	545,885	586,928
47		Total Water Treatment Expense	$1,741,969	$1,741,969	$2,523,228	$2,602,357
48		**Transmission And Distribution**				
49		-Operation-				
50	601.5	Salary And Wages	$516,873	$516,873	$682,490	$704,137
51	601.6	Salary And Wages	0	0	0	0
52	604.5	Employee Pension And Benefits	0	0	0	0
53	615.5	Purchased Power	0	0	0	0
54	620.5	Materials And Supplies	29,546	29,546	29,546	29,546
55	631.5	Contract Services - Engineering	0	0	0	0
56	636.5	Contract Services	4,339	4,339	4,339	4,339
57	641.5	Rental Of Building	0	0	0	0
58	642.5	Rental Of Equipment	0	0	0	0
59	650.5	Transportation	379	379	379	379

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		-Maintenance-				
2	620.6	Materials And Supplies	$0	$0	$204,422	$204,422
3	631.6	Contract Services - Engineering	0	0	0	0
4	636.6	Contract Services	0	0	0	0
5	650.6	Transportation	0	0	0	0
6	675.6	Miscellaneous Operating Expense	16,127	16,127	16,127	16,127
7		-Miscellaneous-				
8	675.5	Miscellaneous Operating Expense	2,877	2,877	171,776	171,776
9		Total Transmission And Distribution	$570,141	$570,141	$1,109,079	$1,130,726
10		**Customer Accounting**				
11		-Operation-				
12	601.7	Salary And Wages	$0	$0	$0	$0
13	604.7	Employee Pension And Benefits	0	0	0	0
14	615.7	Purchased Power	0	0	0	0
15	620.7	Materials And Supplies	0	0	0	0
16	631.7	Contract Services - Engineering	0	0	0	0
17	633.7	Contract Services - Legal	0	0	0	0
18	636.7	Contract Services	0	0	0	0
19	641.7	Rental Of Building	0	0	0	0
20	642.7	Rental Of Equipment	0	0	0	0
21	650.7	Transportation	0	0	0	0
22	657.7	Insurance	0	0	0	0
23	670.7	Bad Debt	128,985	138,522	138,522	143,108
24		-Miscellaneous-				
25	675.7	Miscellaneous Expense	3,877	7,781	54,397	54,625
26		Total Customer Accounting	$132,862	$146,303	$192,919	$197,733
27		**Administrative And General**				
28	601.8	Salary And Wages	$444,355	$444,355	$586,735	$605,344
29	603.8	Salary Of Officers	0	0	0	0
30	604.8	Employee Pension And Benefits	485,210	443,122	677,463	701,333
31	615.8	Purchased Power	7,175	7,175	11,597	11,597
32	620.8	Materials And Supplies	17,108	17,108	17,108	17,108
33	631.8	Contract Services	0	0	0	0
34	632.8	Contract Services - Accounting	0	0	0	0
35	633.8	Contract Services - Legal	0	0	0	0
36	634.8	Contract Services - Management	0	0	0	119,223
37	635.8	Contract Services - Test	0	0	0	0
38	636.8	Contract Services	3,909	3,909	3,909	4,200
39	641.8	Rental Of Building	0	0	0	0
40	642.8	Rental Of Equipment	0	0	0	0
41	650.8	Transportation	110,009	110,009	52,386	56,189
42	656.8	Insurance - Vehicles	0	0	24,458	26,418
43	657.8	Insurance	0	0	1,183,392	1,278,220
44	658.8	Workers Compensation	19,304	19,304	84,888	70,896
45	659.8	Insurance	0	0	457,290	493,934
46	660.8	Advertising	0	0	0	0
47	666.8	Amortization Of Rate Case	0	0	28,206	28,206
48	667.8	Regulatory Commission	0	0	0	0
49		-Miscellaneous-				
50	675.8	Miscellaneous Expense	29,793	29,793	192,750	192,751
51		Total Administrative And General	$1,116,863	$1,074,775	$3,320,183	$3,605,420
52		Total Operating Expenses	$3,561,835	$3,533,188	$7,145,409	$7,536,236

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$3,561,835				
2	Present Rates At 06/30/2025				$3,533,188		
3	Present Rates At 06/30/2026						$7,145,409
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$550,062		$71,894	
6	Group Insurance	0		163,597		17,996	
7	Other Post Employment Benefits & VEBA	0		7,694		-	
8	Pension	0		-		-	
9	Purchased Power	0		203,332		-	
10	Waste Disposal	0		155,381		41,043	
11	Chemicals	0		65,926		6,448	
12	Change In Consumption Expense	0		-		-	
13	Transportation Expense	0		(57,623)		3,803	
14	Insurance Other Than Group	0		1,730,724		119,440	
15	Regulatory Expense (Rate Case Expense)	0		28,206		-	
16	Service Company Expense	0		-		119,223	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		583,588		-	
19	401K & Defined Contribution Plan	0		63,050		5,874	
20	Rent Expense	0		-		-	
21	Miscellaneous Adjustments	(38,184)		118,284		3,777	
22	Uncollectibles	9,537		0		1,329	
23	Pro Forma Adjustments		(28,647)		3,612,221		390,827
24	Present Rates At 06/30/2025		$3,533,188				
25	Present Rates At 06/30/2026				$7,145,409		
26	Present Rates At 06/30/2027						$7,536,236

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Compensation

The following adjustment sets forth a summary of the Company's annualization of labor expense. The pro forma payroll for the future test years were developed by applying pay rates and associated performance pay that will become effective by June 30, 2026 and June 30, 2027 to the Company's full complement of employees.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	$2,680,576	$2,765,277
2	Annualized Performance Plan	145,093	150,013
3	Less: 19.78% Capitalized portion not charged to operating expense	558,917	576,644
4	Sub-Total	2,266,752	2,338,646
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	1,716,689	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		2,266,752
9	Pro Forma Adjustment	$550,062	$71,894

601.3 Salary and Wages - Water Treatment	$242,065	$31,639
601.4 Salary and Wages - Water Treatment	-	-
601.5 Salary and Wages - Transmission & Distribution	165,617	21,647
601.6 Salary and Wages - Transmission & Distribution	-	-
601.7 Salary and Wages - Customer Accounting	-	-
601.8 Salary and Wages - Administrative and General	142,380	18,609

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

The adjustment of the group insurance cost is based on the January 2026 premiums annualized for the future test year number of employees, less the annualized employee contribution, and adjusted for the portion not charged to operations. The fully projected future test year was developed by adjusting the annualized 2026 amount by a 3 year average of 3.74%.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	$599,954	$622,387
2	Less: 19.78% Not Charged To Operating Expense	118,671	123,108
3	Sub-Total	481,283	499,279
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	317,686	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26		481,283
8	Pro Forma Adjustment	$163,597	$17,996
	604.8 A&G Employees Pension And Benefits	$163,597	$17,996

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Other Post Employment Benefits (OPEB)

The following sets forth the Company's adjustment for post-retirement benefit costs under FAS 106 using the methodology approved by the Commission in the Company's base rate cases since 1992. In addition the Company has included the expense associated with the Company's contributions to the Voluntary Employee Beneficiary Association (VEBA).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Annualized OPEB Expense	$0
2	Annualized Retiree VEBA Expense ($600 x 16 employees)	9,600
3	Less: 19.78% Capitalized portion not charged to operating expense	1,899
4	Sub-Total	7,701
5	Less: Amount Charged To Operating Expenses	
6	For The Twelve Months Ended 06/30/2025	7
7	Pro Forma Adjustment	$7,694
	604.8 A&G Employees' Welfare Expenses	$7,694

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

401K, Defined Contribution Plan (DCP) and Employee Stock Purchase Plan (ESPP) Expense

The following adjustment is being made to annualize 401K, DCP contributions and ESPP contributions based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	$95,949	$98,980
2	Annualized DCP	134,129	138,379
3	Less: 19.78% Not Charged To Operating Expense	45,510	46,949
4	Sub-Total	184,568	190,410
5	Annualized ESPP	1,980	2,012
6	Less: Amount Charged To Operating Expense	123,498	186,548
7	Pro Forma Adjustment	$63,050	$5,874
	604.8 Employee Pension And Benefits AG	$63,050	$5,874

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Purchased Power

This adjustment reflects the application of rates for purchased power to be in effect as of June 2025 to anticipated billing units for the future and fully projected rate years. Accounts were adjusted for any known rate changes in either the future or fully projected rate years and were also adjusted to reflect 12 monthly bills.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Power Cost	$533,237	$533,237
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	329,905	533,237
3	Pro Forma Adjustment	$203,332	$0
	615.1 Purchased Power - Source Of Supply	$0	$0
	615.3 Purchased Power - Water Treatment	198,910	0
	615.5 Purchased Power - Transmission and Distribution	0	0
	615.7 Purchased Power - Customer Accounting	0	0
	615.8 Purchased Power - Admin & General	4,422	0
	616.1 Fuel for Power Production	0	0
		$203,332	$0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Rate Base Elements

Taxes, Other than Income

Chemicals

The annualization of chemical costs was based on the application of quarterly contract prices during 2025 to anticipated 12-month June 2025 usage. Current intra-2025 prices were adjusted by chemical family based on the current market conditions to project 2026 and 2027 cost levels.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Chemical Costs	$142,267	$148,715
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	76,341	142,267
3	Pro Forma Adjustment	$65,926	$6,448
	618.3 Chemicals - Water Treatment	$65,926	$6,448

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Waste Disposal

The waste disposal adjustment is the annualized test year costs adjusted for the three year average change in expense for the twelve months ended 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Waste Disposal Costs	$298,279	$339,322
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/23 and 06/30/24	142,898	298,279
3	Pro Forma Adjustment	$155,381	$41,043
	675.3 Waste Disposal	$155,381	$41,043

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

The following adjustment reflects the annualization of transportation expense for the years ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	$72,167	$76,908
2	Less: 19.78% Not Charged To Operating Expense	14,278	15,216
3	Sub-Total	57,889	61,692
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	115,512	
6	Less: Present Rates During the Twelve Months Ended 06/30/26		57,889
7	Pro Forma Adjustment	($57,623)	$3,803
	650.8 A & G - Miscellaneous General Expense	($57,623)	$3,803

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Insurance Other Than Group

The annualizations of Insurance Other Than Group (IOTG) costs were based on the actual IOTG premiums for the twelve months ending June 30, 2025, adjusted for the 5 year average of retroactive adjustments. The present rates 6/30/2026 amounts are based on twelve months ending June 30, 2025 increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Amounts for present rates 6/30/2027 were increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Present rates have been allocated to other cost of service areas based on depreciated utility plant in service as of 6/30/2025.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Workers Compensation Premium		$105,824	$114,304
2	Less: 19.78% Not Charged To Operating Expense		(20,936)	(43,408)
3	Sub-Total		84,888	70,896
4	Add: Annualized Vehicle, General Liability,			
5	Property And Other Insurance		1,665,141	1,798,572
6	Sub-Total		1,750,028	1,869,468
7	Less: Per Books and Present Rates		19,304	1,750,028
8	Pro Forma Adjustment		$1,730,724	$119,440
	656.8 Vehicle Insurance	55110000	$24,458	$1,960
	657.8 General Liability Insurance	55710000	1,183,392	94,828
	658.8 Workers Compensation	55720000	84,947	8,480
	658.8 Insurance WC Capitalized Credits	55720100	(19,363)	(22,471)
	659.8 Other Insurance	55730000	457,290	36,644

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Regulatory Expense (Rate Case Expense)

The following adjustment reflects the estimated cost of this rate case normalized over a two-year period. Additionally, there is an adjustment for a 10 year amortization of the Customer Class Demand Study.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Rate Case Expense Allocation	$55,381
2	Normalized Over 2 Years	27,691
3	Plus Allocation of Amortization of Demand Study	516
4	Less: Amount Charged To Operating Expense	
5	During The Twelve Months Ended 06/30/2023	-
6	Pro Forma Adjustment	$28,206
	666.8 Regulatory Commission Expense	$28,206

Witness: Christina Chard
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Service Company

This adjustment reflects the cost of services provided by American Water Works Service Company (AWWSC), for the twelve months ended June 30, 2026, and June 30, 2027. An allocation factor based on customer counts was applied to each cost of service area to allocate a portion of the total projected Service Company costs.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	$0	$119,223
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		-
5	Pro Forma Adjustment	$0	$119,223
	634.8 AG - Contract Services - Management	$0	$119,223

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Acquisition O&M Expense Adjustment

The following adjustment reflects an adjustment to annualize O&M expenses related to the acquisition of the Butler Area Sewer Authority wastewater assets.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	BASA WW Annualized O&M	992,505	992,505
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/24		992,505
3	Pro Forma Adjustment	$992,505	$0
	408.2 Taxes, Other Than Income - Property	$408,917	$0
	620.6 M&S Maint TD	204,422	0
	636.3 Cont Serv Other Oper	118,977	0
	675.5 Misc Exp Oper TD	168,899	0
	675.8 Misc Expense Admin & General	91,290	0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Miscellaneous Expense Adjustment

The following adjustment reflects miscellaneous additions or deductions from pro forma expenses.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Credit Card/E-check Transaction Fees	$3,904	$46,616	$228
2	PA HQ - Corporate Campus		71,668	
3	Arrearage Management Plan and Low Income Program			3,549
4	Pension	(36,424)		
5	OPEB	(5,664)		
6	Pro Forma Adjustment	($38,184)	$118,284	$3,777
	604.8 A&G Employee Pension And Benefits	($42,088)		
	675.7 Misc Exp Customer Accounting	3,904	46,616	228
	670.7 Uncollectible Acconts Exp - CA			3,257
	675.8 Misc Expense Admin & General		71,668	
	636.8 Contract Service - Admin & General			291

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$7,462,807	$12,627,309	$12,627,309	$12,748,475	$48,125,604
2	2 Year Average	1.0970%	1.0970%	1.0970%	1.0970%	1.0970%
3	Annualized Uncollectible Expense		$138,522	$138,522	$139,851	$527,938
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		128,985			
6	Less: Present Rates 06/30/2025			138,522		
7	Less: Present Rates 06/30/2026				138,522	
8	Less: Present Rates 06/30/2027					139,851
9	Pro Forma Adjustment		$9,537	$0	$1,329	$388,087
670.7	Customer Accounting And Collecting - Bad Debt		$9,537	$0	$1,329	$388,087

Witness: Lori O'Malley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	$10,876,015	$10,775,276	$11,364,865
2	Less: Depreciation on Vehicles - Capitalized Portion		5,259	4,537
3	Subtotal	$10,876,015	$10,770,017	$11,360,328
4	Book Depreciation	3,716,138	10,876,015	10,770,017
5	Pro Forma Adjustment	$7,159,877	($100,739)	$594,848
	503 Depreciation	$7,159,877	($100,739)	$594,848

Witness: Jared Deason, John Spanos
Reference: Exhibit No. 3-B, Exhibits No. 11

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

This adjustment is being made to reflect the Company's claim for amortizations.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	BASA WW Acquisition Costs	Seeking Approval	$0	$129,105
2	Proforma Expense		0	129,105
3	Less: Per Books		0	0
4	Pro Forma Adjustment		$0	$129,105

Witness: Jared Deason
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

The following adjustment is being made to annualize payroll tax expense based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	$223,714	$230,569
2	Less: 19.78% Not Charged To Operating Expense	44,251	45,607
3	Sub-Total	179,463	184,962
4	Less: Amount Charged To Operating Expense	133,000	179,463
5	Pro Forma Adjustment	$46,463	$5,499
	408.12 - Taxes - Payroll	$46,463	$5,499

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$12,561,790	$12,561,790	$12,682,329	$47,876,484
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	68,694	68,694	69,354	261,813
4	Consumer Advocate Fee At 0.001431798839	17,986	17,986	18,159	68,549
5	Small Business Advocate Fee At 0.000466832742	5,864	5,864	5,921	22,350
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	92,544	92,544	93,434	352,712
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	46,948			
10	Less: Pro Forma Under Present Rates At 06/30/2025		92,544		
11	Less: Pro Forma Under Present Rates At 06/30/2026			92,544	
12	Less: Pro Forma Under Present Rates At 06/30/2027				93,434
13	Pro Forma Adjustment	$45,596	$0	$890	$259,278

507.1 Taxes Other Than Income $305,764

Witness: Lori O'Malley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$312,473	($33,403)	($116,049)	$2,311,319
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	(43,955)			
5	Less: Present Rates 06/30/2025		312,473		
6	Less: Present Rates 06/30/2026			(33,403)	
7	Less: Present Rates 06/30/2027				(116,049)
8	Pro Forma Adjustment	$356,428	($345,876)	($82,646)	$2,427,368
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$753,565	($96,203)	($357,233)	$6,425,543
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	(108,379)			
13	Less: Present Rates 06/30/2025		753,565		
14	Less: Present Rates 06/30/2026			(96,203)	
15	Less: Present Rates 06/30/2027				(357,233)
16	Pro Forma Adjustment	$861,944	($849,768)	($261,030)	$6,782,776

Witness: Linda Schlessman

Pennsylvania-American Water Company - BASA WW Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$659,240	($2,007,438)	($5,969,041)	($6,964,507)	$27,765,257
2	Less: Interest Expense	4,641,667	4,641,667	4,699,637	5,177,172	5,180,634
3	Taxable Operating Income	(3,982,427)	(6,649,105)	(10,668,678)	(12,141,679)	22,584,623
4	Add: Premature Property Losses / Amortizations	0	0	0	129,105	129,105
5	Depr - Straight Line-Remaining Life (Including COR)	3,716,138	10,876,015	10,770,017	11,360,328	11,360,328
6	Taxable Meals & Entertainment	4,441	4,441	4,441	4,441	4,441
7	Total	3,720,579	10,880,456	10,774,458	11,493,874	11,493,874
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	288,277	320,554	551,745	1,012,413	1,012,413
11	Total	288,277	320,554	551,745	1,012,413	1,012,413
12	State Taxable Income	(550,125)	3,910,797	(445,965)	(1,660,218)	33,066,084
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	(43,955)	312,473	(33,403)	(116,049)	2,311,319
15	Taxable Income After State Income Tax	(506,170)	3,598,324	(412,562)	(1,544,169)	30,754,765
16	Add:					
17	Federal Tax Depreciation Adjustments	39,703	39,703	54,899	32,464	32,464
18	Income Subject To Federal Income Tax	(466,468)	3,638,027	(357,662)	(1,511,706)	30,787,228
19	Federal Income Tax @ 21%	(97,958)	763,986	(75,109)	(317,458)	6,465,318
20	Excess ADIT	10,421	10,421	21,094	39,775	39,775
21	Federal Tax Liability	($108,379)	$753,565	($96,203)	($357,233)	$6,425,543

Witness: Linda Schlessman

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$4,371,279	$4,417,663	$4,809,127	$4,812,342
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	4,371,279			
5	Less: Present Rates At 06/30/2025		4,371,279		
6	Less: Present Rates At 06/30/2026			4,417,663	
7	Less: Present Rates At 06/30/2027				4,809,127
8	Pro Forma Adjustment	$0	$46,384	$391,464	$3,215
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$270,388	$285,720	$368,045	$368,292
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	270,388			
13	Less: Present Rates At 06/30/2025		270,388		
14	Less: Present Rates At 06/30/2026			285,720	
15	Less: Present Rates At 06/30/2027				368,045
16	Pro Forma Adjustment	$0	$15,332	$82,325	$247

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - BASA WW Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$225,323,678	$219,784,250	$245,363,647	$245,527,676
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	95,311,916	92,770,932	102,046,741	102,114,960
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$4,371,279	$4,417,663	$4,809,127	$4,812,342
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$225,323,678	$219,784,250	$245,363,647	$245,527,676
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	10,004,371	12,154,069	16,881,019	16,892,304
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$270,388	$285,720	$368,045	$368,292

Witness: Ann E. Bulkley

Wastewater
CSS Operations

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Pennsylvania-American Water Company - Wastewater CSS Operations

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Pennsylvania-American Water Company - Wastewater CSS Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$84,023,768	$1,942,496	$85,966,264	($917,715)	$85,048,549	$710,040	$85,758,589	$10,404,371	$96,162,960	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	16,844,489	(521,792)	16,322,697	1,747,932	18,070,629	1,882,324	19,952,953	114,136	20,067,089	3
4	Depreciation	20,428,433	1,033,241	21,461,674	(337,550)	21,124,124	423,671	21,547,795	0	21,547,795	4
5	Amortizations	(6,030)	0	(6,030)	2,087	(3,943)	134,604	130,661	0	130,661	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	993,933	993,933	31,792	1,025,725	0	1,025,725	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	575,335	0	575,335	(3,967)	571,368	16,281	587,649	0	587,649	10
11	General Assessment	485,974	142,401	628,375	(6,726)	621,649	5,204	626,853	76,254	703,107	11
12	Other Taxes and Licenses	20,051	0	20,051	0	20,051	0	20,051	0	20,051	12
13	Total Taxes Other Than Income	1,081,360	142,401	1,223,761	983,240	2,207,001	53,277	2,260,278	76,254	2,336,532	13
14	**Utility Operating Income Before Income Taxes**	**45,675,516**	**1,288,646**	**46,964,162**	**(3,313,424)**	**43,650,738**	**(1,783,836)**	**41,866,902**	**10,213,981**	**52,080,883**	14
15	Income Taxes:										15
16	State Income Tax	3,189,829	44,054	3,233,883	(417,400)	2,816,483	(290,459)	2,526,024	713,886	3,239,910	16
17	Federal Income Tax	7,599,648	106,536	7,706,184	(687,097)	7,019,086	(495,636)	6,523,450	1,994,807	8,518,257	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	10,789,477	150,590	10,940,067	(1,104,497)	9,835,569	(786,095)	9,049,474	2,708,693	11,758,167	19
20	Total Operating Revenue Deductions	49,137,729	804,440	49,942,169	1,291,211	51,233,380	1,707,781	52,941,161	2,899,083	55,840,244	20
21	**Utility Operating Income**	**34,886,039**	**1,138,056**	**36,024,095**	**(2,208,926)**	**33,815,169**	**(997,741)**	**32,817,428**	**7,505,288**	**40,322,716**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	9,762,011	0	9,762,011	263,970	10,025,981	170,819	10,196,800	945	10,197,745	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	603,836	0	603,836	36,111	639,947	140,420	780,367	73	780,440	25
26	Total Income Deductions	10,365,847	0	10,365,847	300,081	10,665,928	311,239	10,977,167	1,018	10,978,185	26
27	**Net Income**	**$24,520,192**	**$1,138,056**	**$25,658,248**	**($2,509,007)**	**$23,149,241**	**($1,308,980)**	**$21,840,261**	**$7,504,270**	**$29,344,531**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$24,520,192**		**$25,658,248**		**$23,149,241**		**$21,840,261**		**$29,344,531**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	0 CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL	$45,616,925	($31,763)	$1,576,483	$76,124	($9)	$47,237,760	$147,989	($363,086)		$47,022,663
4	522.2	COMMERCIAL	23,404,181	(125,333)	619,933	139,756	(41,868)	23,996,669	122,317	(777,637)		23,341,349
5	522.3	INDUSTRIAL	2,555,437	(41,287)	66,476	0	(9,711)	2,570,915				2,570,915
6	522.4	MUNICIPAL	1,296,772	(41,153)	26,542	0	0	1,282,161	(42,551)			1,239,610
7	522.4	BULK	10,361,558	(137,822)	32,302		0	10,256,037				10,256,037
8		**TOTAL METERED SALES**	**$83,234,872**	**($377,357)**	**$2,321,735**	**$215,880**	**($51,589)**	**$85,343,542**	**$227,755**	**($1,140,723)**	**$0**	**$84,430,574**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$83,234,872**	**($377,357)**	**$2,321,735**	**$215,880**	**($51,589)**	**$85,343,542**	**$227,755**	**($1,140,723)**	**$0**	**$84,430,574**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0					$0				$0
19	532	LATE PAYMENT FEES	560,500				(116,798)	443,702			(4,747)	438,955
20	536	MISC SERVICE REVENUES	29,021					29,021				29,021
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES	199,375	($61,805)			12,430	150,000				150,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$788,896**	**($61,805)**	**$0**	**$0**	**($104,368)**	**$622,722**	**$0**	**$0**	**($4,747)**	**$617,975**
26		**TOTAL OPERATING REVENUES**	**$84,023,768**	**($439,162)**	**$2,321,735**	**$215,880**	**($155,957)**	**$85,966,264**	**227,755**	**($1,140,723)**	**(4,747)**	**$85,048,549**

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PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	OTHER REVENUE ADJUSTMENT	ANNUALIZE DSIC ADJUSTMENT	OTHER OPERATING REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
2		METERED SALES										
3	522.1	RESIDENTIAL	$47,022,663	$295,978	($391,546)		$450,500		$47,377,595	11.27%	$5,338,191	$52,715,786
4	522.2	COMMERCIAL	23,341,349	244,634	(250,348)		224,022		23,559,657	32.46%	7,646,883	31,206,541
5	522.3	INDUSTRIAL	2,570,915				24,681		2,595,596	-5.20%	(134,883)	2,460,713
6	522.4	MUNICIPAL	1,239,610		(1,893)		11,882		1,249,599	32.46%	405,589	1,655,188
7	522.4	BULK	10,256,037				98,458		10,354,495	-27.71%	(2,869,472)	7,485,023
8		**TOTAL METERED SALES**	**$84,430,574**	**$540,612**	**($643,787)**	**$0**	**$809,543**	**$0**	**$85,136,942**	**12.20%**	**$10,386,309**	**$95,523,251**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL	$0						$0	0.00%	0	$0
11	522.2	COMMERCIAL	0						0	0.00%	0	0
12	522.3	INDUSTRIAL	0						0	0.00%	0	0
13	522.4	MUNICIPAL	0						0	0.00%	0	0
14	522.4	BULK	0						0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$84,430,574**	**$540,612**	**($643,787)**	**$0**	**$809,543**	**$0**	**$85,136,942**	**12.20%**	**$10,386,309**	**$95,523,251**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES	$0						$0	0.00%	$0	$0
19	532	LATE PAYMENT FEES	438,955					$3,672	442,627	4.08%	18,061	460,688
20	536	MISC SERVICE REVENUES	29,021						29,021	0.00%	0	29,021
21	534	RENTS FROM PROPERTIES	0						0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0						0	0.00%	0	0
23	523	OTHER WW REVENUES	150,000						150,000	0.00%	0	150,000
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$617,975**	**$0**	**$0**	**$0**	**$0**	**$3,672**	**$621,648**	**2.91%**	**$18,061**	**$639,708**
26		**TOTAL OPERATING REVENUES**	**$85,048,549**	**$540,612**	**($643,787)**	**$0**	**$809,543**	**$3,672**	**$85,758,590**	**12.13%**	**$10,404,370**	**$96,162,960**

PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER CSS OPERATIONS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$84,023,768				
2	Present Rates At 06/30/2026				$85,966,264		
3	Present Rates At 06/30/2027						$85,048,549
4							
5	TCJA, EADIT & Recoupment Adjustment	(61,805)					
6	Unbilled Adjustment	(243,272)					
6	DSIC Adjustment	(134,085)				809,543	
7	Arrearage Management Program Adjustment	0					
8	Annualize 2024 Rate Change	2,321,735					
9	Change in Customers	215,880		270,306		540,612	
10	Usage Normalization			(1,183,274)		(643,787)	
11							
12	IPP Revenue Adjustment	(39,159)					
13	Late Payment Fee Adjustment	(116,798)		(4,747)		3,672	
14							
15							
16							
17							
18							
19							
20							
21	Pro Forma Adjustment		1,942,496		(917,715)		710,040
22	Pro Forma Present Rates At June 30, 2025		$85,966,264				
23	Pro Forma Present Rates At June 30, 2026				$85,048,549		
24	Pro Forma Present Rates At June 30, 2027						$85,758,590

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

TCJA, EADIT & Recoupment Surcharge Adjustment

The following adjustment is being made to eliminate the tax credit, EADIT, and the recoupment surcharge revenues per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$0
3	Commercial	(0)
4	Industrial	(0)
5	Municipal	0
6	Miscellaneous (Bulk Customers)	0
7	Other WW Revenue	(61,805)
8	Total Metered Sales	($61,805)
9	**Unmetered Sales**	
10	Residential	$0
11	Commercial	0
12	Industrial	0
13	Municipal	0
14	Miscellaneous (Bulk Customers)	0
15	Total Unmetered Sales	$0
16	Total Wastewater Surcharges	($61,805)
17	Other Operating Revenues	$0
18	Pro Forma Adjustment	($61,805)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Unbilled Revenue Adjustment

The following adjustment is being made to eliminate unbilled revenue accrued per books for the twelve months ended June 30, 2025.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT
1	**Metered Sales**	
2	Residential	$24,536
3	Commercial	(65,582)
4	Industrial	(23,843)
5	Municipal	(39,724)
6	Miscellaneous (Bulk Customers)	(138,659)
7	Total Metered Sales	($243,272)
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Total Unbilled	($243,272)
16	Other Operating Revenues	$0
17	Pro Forma Adjustment	($243,272)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

DSIC Adjustment

The 06/30/2025 pro forma revenue adjustment is being made to eliminate the Distribution System Inprovement Charge (DSIC) revenues per book for the 12 months ended June 30, 2025 in order to reset the DSIC to zero. The 06/30/2027 pro froma revenue adjustment is to annualize the DSIC revenues for 12 months ending June 30, 2027 based on the Company's pro forma level rate of 0.96%.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK DSIC REVENUE	6/30/2025 ANNUALIZED DSIC REVENUE	6/30/2026 ANNUALIZED DSIC REVENUE	6/30/2025 PRO FORMA ADJUSTMENT	6/30/2027 PRO FORMA ADJUSTMENT
1	**Metered Sales**					
2	Residential	$56,299		$450,500	($56,299)	$450,500
3	Commercial	59,750		224,022	(59,750)	224,022
4	Industrial	17,444		24,681	(17,444)	24,681
5	Municipal	1,429		11,882	(1,429)	11,882
6	Sales For Resale	0			0	0
7	Miscellaneous (Bulk)	(837)		98,458	837	98,458
8	Total Metered Sales	$134,085	$0	$809,543	($134,085)	$809,543
9	**Unmetered Sales**					
10	Residential					
11	Commercial					
12	Industrial					
13	Municipal					
14	Miscellaneous (Bulk)					
15	Total Unmetered Sales	$0	$0	$0	0	$0
16	Private Fire Protection					
17	Public Fire Protection	0	0	0	0	0
18	Total DSIC Water Sales	$134,085	$0	$809,543	($134,085)	$809,543
19	Other Operating Revenues	$0	$0	$0	$0	$0
20	Pro Forma Adjustment	$134,085	$0	$809,543	($134,085)	$809,543

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Annualized Base Year Rate Change

This revenue adjustment is being made to reflect the annualization of base year revenue from the new base rates, including low income discounts, which took effect on August 7, 2024.

LINE NO.	DESCRIPTION	12 ME 6/30/2025 PER BOOKS REVENUE	12 ME 6/30/2025 ANNUALIZED REVENUE	12 ME 6/30/2025 PRO FORMA ADJUSTMENT
1	**Metered Sales**			
2	Residential	$45,585,153	$47,161,636	$1,576,483
3	Commercial	23,236,980	23,856,913	619,933
4	Industrial	2,504,439	2,570,915	66,476
5	Municipal	1,255,619	1,282,161	26,542
6	Sales For Resale			
7	Miscellaneous (Bulk)	10,223,735	10,256,037	32,302
8	Total Metered Sales	$82,805,927	$85,127,662	$2,321,735
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Miscellaneous (Bulk)	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Total Billed Wastewater Sales	$82,805,927	$85,127,662	$2,321,735
17	Other Operating Revenues	$0	$0	$0
18	Pro Forma Adjustment	$82,805,927	$85,127,662	$2,321,735

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Change in Number of Customers

The following historic revenue adjustment reflects the change in revenues due to the average change in number of customers during the twelve months ended June 30, 2025. The following future and fully forecasted revenue adjustment reflects the change in revenues due to the projected change in number of customers during the twelve months ending June 30, 2026 through June 30, 2027. Projections were based on a two year historical growth average exclusive of acquisitions.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT	PRESENT RATES 6/30/2027 REVENUE ADJUSTMENT
1	**Metered Sales**			
2	Residential	$76,124	$147,989	$295,978
3	Commercial	139,756	122,317	244,634
4	Industrial			
5	Municipal			
6	Miscellaneous (Bulk Customers)			
7	Other WW Revenue			
8	Total Metered Sales	$215,880	$270,306	$540,612
9	**Unmetered Sales**			
10	Residential	$0	$0	$0
11	Commercial	0	0	0
12	Industrial	0	0	0
13	Municipal	0	0	0
14	Miscellaneous (Bulk Customers)	0	0	0
15	Total Unmetered Sales	$0	$0	$0
16	Total Wastewater Surcharges	$215,880	$270,306	$540,612
17	Other Operating Revenues	$0	$0	$0
18	Pro Forma Adjustment	$215,880	$270,306	$540,612

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Usage Trend Adjustment

This adjustment is being made to normalize usage and address the change in usage trend in residential, commercial and municipal usage as well as the decline in usage that has been experienced for many years and is expected to continue to occur. Please refer to the testimony of Max McClellan (PAWC Statement No. 10).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	**Metered Sales**		
2	Residential	($363,086)	($391,546)
3	Commercial	(777,637)	(250,348)
4	Industrial	0	0
5	Municipal	(42,551)	(1,893)
6	Sales For Resale	0	0
7	Miscellaneous (Bulk)	0	0
8	Total Metered Sales	($1,183,274)	($643,787)
9	**Unmetered Sales**		
10	Residential	$0	$0
11	Commercial	0	0
12	Industrial	0	0
13	Municipal	0	0
14	Miscellaneous (Bulk)	0	0
15	Total Unmetered Sales	$0	$0
16	Private Fire Protection	$0	$0
17	Public Fire Protection	0	0
18	Total Waterwater Sales	($1,183,274)	($643,787)
19	Other Operating Revenues	$0	$0
20	Pro Forma Adjustment	($1,183,274)	($643,787)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

IPP Surcharge Adjustment

This adjustment is to account for the change in IPP surcharge as well as to reflect all IPP revenues in the Other WW Revenue account line.

LINE NO.	DESCRIPTION	6/30/2025 PER BOOK IPP REVENUE	6/30/2025 ANNUALIZED IPP Revenue	Adjustment
1	**Metered Sales**			
2	Residential	$9	$0	($9)
3	Commercial	41,868	0	(41,868)
4	Industrial	9,711	0	(9,711)
5	Municipal	0	0	0
6	Miscellaneous/Bulk	0	0	0
8	Total Metered Sales	$51,589	$0	($51,589)
9	**Unmetered Sales**			
10	Residential			
11	Commercial			
12	Industrial			
13	Municipal			
14	Miscellaneous/Bulk			
15	Total Unmetered Sales	$0	$0	$0
16				
17	Other WW Revenue	$137,570	$150,000	$12,430
18				
19	Other Operating Revenues	$0	$0	$0
20	Pro Forma Adjustment			($39,159)

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$82,991,600	$85,294,166	$84,381,198	$85,087,566	$95,438,124
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	560,500	443,444	438,698	442,370	496,183
5	Less: Per Books At 06/30/2025		560,500			
6	Less: Present Rates At 06/30/2025			443,444		
7	Less: Present Rates At 06/30/2026				438,698	
8	Less: Present Rates At 06/30/2027					442,370
9	Pro Forma Adjustments		($117,056)	($4,746)	$3,672	$53,813

Witness: Max McClellan

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$5,076,748	$5,076,748	$5,076,748	$5,076,748
2	Depreciable Plant		873,042,996	889,556,721	932,268,962	932,268,962
3	Total Utility Plant In Service		878,119,744	894,633,469	937,345,710	937,345,710
4	Deduct:					
5	Contributions In Aid Of Construction		12,086,599	12,203,265	12,319,932	12,319,932
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		12,086,599	12,203,265	12,319,932	12,319,932
9	Net Utility Plant In Service		866,033,145	882,430,204	925,025,778	925,025,778
10	Accumulated Depreciation		299,605,910	319,033,318	338,491,050	338,491,050
11	Depreciated Utility Plant In Service		566,427,235	563,396,886	586,534,728	586,534,728
12	Add:					
13	Materials And Supplies		426,365	426,365	426,365	426,365
14	Cash Working Capital - Expenses		992,262	1,348,800	1,503,544	1,503,544
15	Accrued And Prepaid Taxes		358,681	669,878	677,664	726,030
16	Acquisition Adjustments		3,688,144	3,541,668	3,395,192	3,395,192
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		1,324,813	1,363,159	1,402,952	1,403,092
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		67,371,448	69,215,416	70,889,660	70,889,660
25	Total Rate Base Elements		$503,196,426	$498,805,022	$520,244,881	$520,293,107
26	Utility Operating Income					
27	Per Books	$34,886,039	6.93%	6.99%	6.71%	6.71%
28	Present Rates At 06/30/2025	36,024,095	7.16%	-	-	-
29	Present Rates At 06/30/2026	33,815,169	-	6.78%	-	-
30	Present Rates At 06/30/2027	32,817,428	-	-	6.31%	-
31	Proposed Rates At 06/30/2027	40,322,716	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	353.20	Land And Land Rights - Collection	$3,775,136	$0	$0	$3,775,136	$0	$0	$3,775,136
1	353.30	Land And Land Rights - SPP	1,153,570	0	0	1,153,570	0	0	1,153,570
1	353.40	Land And Land Rights - TDP	148,042	0	0	148,042	0	0	148,042
2		Total Intangible Plant	$5,076,748	$0	$0	$5,076,748	$0	$0	$5,076,748
3	354.20	Structures And Improvements - Collection	$52,348,970	$1,541,712	$67,078	$53,823,603	$6,530,345	$39,087	$60,314,861
4	354.30	Structures And Improvements - SPP	25,844,173	0	0	25,844,173	0	0	25,844,173
5	354.40	Structures And Improvements - TDP	128,102,238	0	0	128,102,238	0	0	128,102,238
6	354.70	Structures And Improvements - General	0	580,901	0	580,901	360,889	25,262	916,528
7	355.00	Power Generation Equipment	3,197,446	911,327	0	4,108,773	0	0	4,108,773
8	360.10	Collection Sewers - Force Mains	17,527,772	825,204	14,475	18,338,501	1,262,319	46,030	19,554,789
9	361.10	Collection Sewers - Gravity Mains	440,094,452	4,676,155	450,375	444,320,232	11,838,440	740,561	455,418,111
10	361.20	Manholes	40,155,188	654,509	40,102	40,769,595	1,329,117	94,518	42,004,194
11	363.00	Services	19,203,503	1,912,953	265,041	20,851,415	1,138,848	111,358	21,878,905
12	364.00	Flow Measuring Devices	2,607,930	0	0	2,607,930	0	0	2,607,930
13	371.00	Pumping Equipment	17,941,888	865,992	60,619	18,747,261	2,129,604	53,624	20,823,241
14	380.00	Treatment Equipment	83,722,295	3,013,202	275,334	86,460,163	16,808,399	260,925	103,007,636
15	381.00	Plant Sewers	1,576,345	0	0	1,576,345	0	0	1,576,345
16	382.00	Outfall Sewer Lines	499,404	0	0	499,404	1,575,000	50,000	2,024,404
17	389.10	Other Plant And Miscellaneous Equipment - Intangibles	10,813,551	0	0	10,813,551	0	0	10,813,551
18	390.00	Office Furniture And Equipment	4,194,872	0	0	4,194,872	0	0	4,194,872
19	391.00	Transportation Equipment	10,538,082	64,293	0	10,602,375	384,899	0	10,987,274
20	392.00	Stores Equipment	176,309	0	0	176,309	0	0	176,309
21	393.00	Tools, Shop And Garage Equipment	6,625,812	93,028	0	6,718,840	290,764	5,970	7,003,634
22	394.00	Laboratory Equipment	451,557	2,457,223	2,418	2,906,362	276,543	7,357	3,175,548
23	395.00	Power Operated Equipment	2,197,406	0	0	2,197,406	0	0	2,197,406
24	396.00	Communication Equipment	2,408,130	79,380	0	2,487,510	182,530	2,300	2,667,740
25	397.00	Miscellaneous Equipment	2,815,671	13,290	0	2,828,961	41,538	0	2,870,498
26		Total Tangible Plant	$873,042,996	$17,689,168	$1,175,443	$889,556,721	$44,149,234	$1,436,993	$932,268,962
27		Total Utility Plant In Service	$878,119,744	$17,689,168	$1,175,443	$894,633,469	$44,149,234	$1,436,993	$937,345,710

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Contributions in Aid of Construction (CIAC)

The Company receives Contributions in Aid of Construction (CIAC) on an annual basis. The Commission's Order dated April 21, 1993, at Docket No. R-922428 approved the use of a three year average to calculate the future test year additions to CIAC. The following adjustment reflects the projected CIAC to be received during the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Contributions In Aid Of Construction	$12,086,599	$12,203,265
2	Plus: Three Year Average Of Contributions	116,667	116,667
3	Contributions In Aid Of Construction	($12,203,265)	($12,319,932)

Witness: Jared Deason
Reference: FR V.16

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Materials And Supplies

The Company's claim for materials and supplies at June 30, 2026 and June 30, 2027 is calculated on the basis of the average monthly balances in the materials and supplies account during the period June 30, 2024 and June 30, 2025.

LINE NO.	MONTH	DETAIL	PRESENT RATES 06/30/2026 and 06/30/2027 AMOUNT
1	June, 2024	$450,720	
2	July	421,033	
3	August	455,993	
4	September	445,299	
5	October	422,869	
6	November	421,699	
7	December	378,036	
8	January, 2025	384,733	
9	February	382,541	
10	March	418,020	
11	April	450,388	
12	May	448,149	
13	June, 2025	463,269	
14	Total	$5,542,749	
15	Average		$426,365
16	Allowance For Materials And Supplies		
17	At 06/30/2026 and 06/30/2027		$426,365

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$83,780,496	$85,966,264	$85,048,549	$85,758,589
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$3,780,385,642	$3,879,012,981	$3,837,603,384	$3,869,642,166
11	Total Billed Revenue	$83,780,496	$85,966,264	$85,048,549	$85,758,589
12	Total Dollar Days	$3,780,385,642	$3,879,012,981	$3,837,603,384	$3,869,642,166
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	45.1	45.1	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	22.4	22.4	17.3	17.1
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	22.7	22.7	27.8	28.0
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		$15,954,982	$17,709,014	$19,599,830
20	Operating Expenses Per Day (Line 20 / 365 Days)		43,712	48,518	53,698
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$992,262	$1,348,800	$1,503,544

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$6,599,057	$79,518,637	$6,599,057	$79,518,637	$7,770,641	$93,636,225	$7,999,758	$96,397,085
2	Group Insurance	11.00	1,107,350	12,180,851	1,107,350	12,180,851	1,508,062	16,588,678	1,564,652	17,211,168
3	OPEB's and VEBA	65.00	52,885	3,437,508	52,885	3,437,508	57,235	3,720,258	57,235	3,720,258
4	Pension	(5.50)	138,136	(759,746)	138,136	(759,746)	138,136	(759,746)	138,136	(759,746)
5	Purchased Power	32.60	1,640,784	53,493,283	1,650,388	53,806,396	1,375,353	44,839,628	1,412,874	46,062,898
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	986,497	44,149,574	986,497	44,149,574	996,870	44,613,806	1,030,161	46,103,707
8	Miscellaneous	23.44	2,828,454	66,292,191	2,689,176	63,027,854	2,987,575	70,021,612	3,011,020	70,571,106
9	Transportation	32.34	1,050,421	33,971,980	1,050,421	33,971,980	415,031	13,422,636	442,804	14,320,851
10	Ins Other Than Group	(86.09)	70,959	(6,108,718)	70,959	(6,108,718)	700,836	(60,333,290)	748,668	(64,451,030)
11	Service Company	12.05	0	0	0	0	0	0	1,232,816	14,855,433
12	Waste Disposal	46.82	1,333,441	62,431,235	1,333,441	62,431,235	1,471,153	68,878,864	1,673,584	78,356,596
13	Telephone	34.55	124,772	4,310,621	124,772	4,310,621	124,772	4,310,621	124,772	4,310,621
14	Rents	52.71	0	0	0	0	11,450	603,490	11,450	603,490
15	Natural Gas	50.28	151,899	7,637,269	151,899	7,637,269	151,899	7,637,269	151,899	7,637,269
16	Totals		$16,084,656	$360,554,685	$15,954,982	$357,603,461	$17,709,014	$307,180,051	$19,599,830	$334,939,706
17	Average Lag			22.4		22.4		17.3		17.1
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$17,419,824		$16,898,032		$18,641,997		$20,540,602	
19	Uncollectibles		1,335,168		943,050		932,983		940,772	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		13,256,202		13,265,806		14,721,438		16,588,809	
22	Miscellaneous		$2,828,454		$2,689,176		$2,987,575		$3,011,020	

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$628,375	$305,752	$621,649	$302,479	$626,853	$305,011	$703,107	$342,115
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	993,933	321,744	1,025,725	332,035	1,025,725	332,035
4	State Income Tax	7.2	3,233,883	64,013	2,816,483	55,751	2,526,024	50,001	3,239,910	64,132
5	Federal Income Tax	(0.5)	7,706,184	(11,084)	7,019,086	(10,096)	6,523,450	(9,383)	8,518,257	(12,252)
6	Totals			$358,681		$669,878		$677,664		$726,030

Witness: Jared Deason

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calulation of Lag Days for Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	TAX PERIOD BEGINNING	TAX PERIOD ENDING	PAYMENTS 2024 - 2025 TAX				TOTAL TAX LAG DAYS	REVENUE LAG LESS TAX LAG (Net lag)
1	General Assessment*			Lag calculated using expense lag method				-132.48	177.60
2	Public Utility Realty Tax			Lag calculated using expense lag method				-45.04	90.17
3	Local Property Tax*			Lag calculated using expense lag method				-73.05	118.18
4	State Income Tax	7/1/2024	6/30/2025	9/15/2024	12/15/2024	4/15/2025	6/15/2025	37.88	7.25
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	30.00	60.00	30.50		
5	Federal Income Tax	7/1/2024	6/30/2025	9/15/2024	1/15/2025	4/15/2025	6/15/2025	45.63	-0.50
	% of Payment			25%	25%	25%	25%		
	Lag Days			31.00	61.00	60.00	30.50		
6	Use Tax			Lag calculated using expense lag method				12.84	32.29

*Total Tax Lag Day calculation includes 14.38 day check float adjustment

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND
1	**Average Lag Calculation**			
2	Future Revenue Lag Days	45.1	45.1	45.1
3	Less: Interest Payments Lag Days	91.8	15.1	46.1
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)
5	Of Interest And The Receipt			
6	Of Revenues			

		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27	
7	**Long Term Debt**								
8	Working Capital Requirements								
9	Pro Forma Annual Interest Expense	$9,762,011		$10,025,981		$10,196,800		$10,197,745	
10	Interest Expense Per Day								
11	(Line 9 / 365 Days)	26,745		27,468		27,936		27,939	
12	Cash Working Capital Required								
13	(Line 4 Col.1 X Line 11)		(1,247,654)		(1,281,382)		(1,303,214)		(1,303,354)
14	**Long Term Debt - Wastewater Specific**								
15	Working Capital Requirements								
16	Pro Forma Annual Interest Expense	603,836		639,947		780,367		780,440	
17	Interest Expense Per Day								
18	(Line 16 / 365 Days)	1,654		1,753		2,138		2,138	
19	Cash Working Capital Required								
20	(Line 4 Col.2 X Line 18)		(77,159)		(81,777)		(99,738)		(99,738)
21	**Preferred Dividends**								
22	Working Capital Requirements								
23	Pro Forma Annual Dividend Expense	0		0		0		0	
24	Dividend Expense Per Day								
25	(Line 23 / 365 Days)	0		0		0		0	
26	Cash Working Capital Required								
27	(Line 4 Col.3 X Line 25)		0		0		0		0
28	Total Cash Working Capital Required								
29	(Line 13 + Line 20 + Line 27)		($1,324,813)		($1,363,159)		($1,402,952)		($1,403,092)

Witness: Jared Deason

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Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Acquisition Adjustments

The following adjustment reflects the recognition of the transaction costs associated with the acquisition of the various wastewater utility assets pursuant to the terms of the Commission-approved settlement of the Company's rate cases at Docket Nos. R-2017-2595853, and R-2020-3019369.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Scranton Wastewater Transaction Costs	Approved Docket No. R-2017-2595853	$2,419,175	$74,436	$2,344,739	$74,436	$2,270,303
2	McKeesport Transaction Costs	Approved Docket No. R-2020-3019369	$1,025,528	28,820	996,708	28,820	967,888
3	Kane Transaction Costs	Approved Docket No. R-2020-3019369	$243,441	43,220	200,221	43,220	157,001
4	Effect to Rate Base Element		$3,688,144	$146,476	$3,541,668	$146,476	$3,395,192

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Tax Cuts and Jobs Act Stub Period

The following reflects the amortization of the federal income tax savings associated with the 2017 Tax Cuts and Jobs Act ("TCJA") for January 1, 2018 through June 30, 2018 (the "Stub Period"), as authorized in the settlement at Docket No. R-2020-3019369. This reflects the amortization as approved in Docket No. R-2023-3043189. The balance is fully amortized at 7/31/2026.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Tax Cuts and Jobs Act Stub Period			
2	Beginning Balance	($127,427)	($64,841)	($4,988)
3	Less: 2024/2025 Amortization	62,585		
4	Less: 2025/2026 Amortization		59,854	
5	Less: 2026/2027 Amortization			4,988
6	Effect to Rate Base Element	($64,842)	($4,987)	$0

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, the effects of the Tax Cuts and Jobs Act, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	($67,371,448)	($69,215,416)	($70,889,660)
2	Less: Prior Year		(67,371,448)	(69,215,416)
3	Effect to Rate Base Element	($67,371,448)	($1,843,968)	($1,674,243)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		**Source Of Supply Expenses**				
2		-Operations-				
3	601.1	Salary And Wages	$0	$0	$0	$0
4	601.2	Salary And Wages	0	0	0	0
5	610.1	Purchased Water	0	0	0	0
6	615.1	Purchased Power	0	0	0	0
7	616.1	Purchased Fuel	0	0	0	0
8	620.1	Materials And Supplies	0	0	0	0
9	631.1	Contract Services - Engineering	0	0	0	0
10	633.1	Contract Services - Legal	0	0	0	0
11	636.1	Contract Services	0	0	0	0
12	604.1	Other Benefits	0	0	0	0
13	642.1	Rental Of Equipment	0	0	0	0
14	650.1	Transportation	0	0	0	0
15		-Maintenance-				
16	620.2	Materials And Supplies	0	0	0	0
17	631.2	Contract Services - Engineering	0	0	0	0
18	636.2	Contract Services	0	0	0	0
19		-Miscellaneous-				
20	675.1	Miscellaneous Operating Expense	0	0	0	0
21	675.2	Miscellaneous Maintenance Expense	0	0	0	0
22		Total Source Of Supply Expenses	$0	$0	$0	$0
23		**Water Treatment**				
24		-Operation-				
25	601.3	Salary And Wages	2,363,251	$2,363,251	$2,824,447	$2,907,947
26	601.4	Salary And Wages	580,208	580,208	693,438	713,938
27	604.3	Employee Pension And Benefits	7,200	7,200	7,200	7,200
28	615.3	Purchased Power	1,308,824	1,313,608	1,104,591	1,136,223
29	618.3	Chemicals	986,497	990,103	987,471	1,018,627
30	620.3	Materials And Supplies	201,802	201,802	201,802	201,802
31	631.3	Contract Services - Engineering	22,743	22,743	22,743	22,743
32	633.3	Contract Services - Legal	0	0	0	0
33	634.3	Contract Services - Management	0	0	0	0
34	635.3	Contract Services - Test	157,732	157,732	157,732	157,732
35	636.3	Contract Services	310,325	310,325	310,325	310,325
36	641.3	Rental Of Building	0	0	0	0
37	642.3	Rental Of Equipment	0	0	0	0
38	650.3	Transportation	50	50	50	50
39		-Maintenance-	0			
40	620.4	Materials And Supplies	32,123	32,123	32,123	32,123
41	631.4	Contract Services - Engineering	583	583	583	583
42	636.4	Contract Services	146,377	146,377	146,377	146,377
43	650.4	Transportation	0	0	0	0
44	675.4	Miscellaneous Maintenance Expense	24,802	24,802	24,802	24,802
45		-Miscellaneous-				
46	675.3	Miscellaneous Operating Expense	1,771,081	1,771,081	1,908,793	2,111,224
47						
48		Total Water Treatment Expense	$7,913,598	$7,921,988	$8,422,477	$8,791,696
49		**Transmission And Distribution**				
50		-Operation-				
51	601.5	Salary And Wages	550,972	$550,972	$658,496	$677,964
52	601.6	Salary And Wages	1,069,919	1,069,919	1,278,718	1,316,522
53	604.5	Employee Pension And Benefits	0	0	0	0
54	615.5	Purchased Power	1,389	1,394	1,173	1,207
55	620.5	Materials And Supplies	114,180	114,180	114,180	114,180
56	631.5	Contract Services - Engineering	0	0	0	0
57	636.5	Contract Services	23,968	23,968	23,968	23,968
58	641.5	Rental Of Building	0	0	0	0
59	642.5	Rental Of Equipment	0	0	0	0
60	650.5	Transportation	7,547	7,547	7,547	7,547

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		-Maintenance-				
2	620.6	Materials And Supplies	52,859	$52,859	$52,859	$52,859
3	631.6	Contract Services - Engineering	0	0	0	0
4	636.6	Contract Services	71,098	71,098	71,098	71,098
5	650.6	Transportation	0	0	0	0
6	675.6	Miscellaneous Operating Expense	241,621	241,621	241,621	241,621
7		-Miscellaneous-				
8	675.5	Miscellaneous Operating Expense	288,893	288,893	288,893	288,893
9		Total Transmission And Distribution	$2,422,446	$2,422,451	$2,738,553	$2,795,859
10		**Customer Accounting**				
11		-Operation-				
12	601.7	Salary And Wages	0	$0	$0	$0
13	604.7	Employee Pension And Benefits	0	0	0	0
14	615.7	Purchased Power	0	0	0	0
15	620.7	Materials And Supplies	0	0	0	0
16	631.7	Contract Services - Engineering	0	0	0	0
17	633.7	Contract Services - Legal	0	0	0	0
18	636.7	Contract Services	0	0	0	0
19	641.7	Rental Of Building	0	0	0	0
20	642.7	Rental Of Equipment	0	0	0	0
21	650.7	Transportation	0	0	0	0
22	657.7	Insurance	0	0	0	0
23	670.7	Bad Debt	1,335,168	943,050	932,983	949,858
24		-Miscellaneous-				
25	675.7	Miscellaneous Expense	9,788	51,431	148,260	148,885
26		Total Customer Accounting	$1,344,956	$994,481	$1,081,243	$1,098,743
27		**Administrative And General**				
28	601.8	Salary And Wages	1,459,371	$1,459,371	$1,744,173	$1,795,737
29	603.8	Salary Of Officers	0	0	0	0
30	604.8	Employee Pension And Benefits	1,859,007	1,699,736	2,004,702	2,074,213
31	615.8	Purchased Power	330,571	331,779	278,987	286,977
32	620.8	Materials And Supplies	9,577	9,577	9,577	9,577
33	631.8	Contract Services	0	0	0	0
34	632.8	Contract Services - Accounting	0	0	0	0
35	633.8	Contract Services - Legal	26,776	26,776	26,776	26,776
36	634.8	Contract Services - Management	0	0	0	1,232,816
37	635.8	Contract Services - Test	0	0	0	0
38	636.8	Contract Services	56,195	56,195	56,195	57,008
39	641.8	Rental Of Building	0	0	0	0
40	642.8	Rental Of Equipment	0	0	11,450	11,450
41	650.8	Transportation	1,042,824	1,042,824	407,434	435,207
42	656.8	Insurance - Vehicles	0	0	9,795	10,580
43	657.8	Insurance	0	0	473,915	511,891
44	658.8	Workers Compensation	70,222	70,222	33,995	28,392
45	659.8	Insurance	737	737	183,132	197,807
46	660.8	Advertising	0	0	0	0
47	666.8	Amortization Of Rate Case	0	0	107,243	107,243
48	667.8	Regulatory Commission	0	0	0	0
49		-Miscellaneous-				
50	675.8	Miscellaneous Expense	308,209	286,560	480,982	480,982
51		Total Administrative And General	$5,163,489	$4,983,777	$5,828,356	$7,266,654
52		Total Operating Expenses	$16,844,489	$16,322,697	$18,070,629	$19,952,953

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$16,844,489				
2	Present Rates At 06/30/2025				$16,322,697		
3	Present Rates At 06/30/2026						$18,070,629
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$1,175,551		$212,836	
6	Group Insurance	0		400,712		56,590	
7	Other Post Employment Benefits & VEBA	0		4,350		-	
8	Pension	0		-		-	
9	Purchased Power	0		(240,400)		43,206	
10	Waste Disposal	0		137,712		202,431	
11	Chemicals	0		10,373		33,291	
12	Change In Consumption Expense	9,604		(34,635)		(5,685)	
13	Transportation Expense	0		(635,390)		27,773	
14	Insurance Other Than Group	0		629,877		47,832	
15	Regulatory Expense (Rate Case Expense)	0		107,243		-	
16	Service Company Expense	0		-		1,232,816	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		-		-	
19	401K & Defined Contribution Plan	0		(100,096)		12,921	
20	Rent Expense	0		11,450		-	
21	Miscellaneous Adjustments	(139,278)		291,252		10,524	
22	Uncollectibles	(392,118)		(10,067)		7,789	
23	Pro Forma Adjustments		(521,792)		1,747,932		1,882,324
24	Present Rates At 06/30/2025		$16,322,697				
25	Present Rates At 06/30/2026				$18,070,629		
26	Present Rates At 06/30/2027						$19,952,953

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Compensation

The following adjustment sets forth a summary of the Company's annualization of labor expense. The pro forma payroll for the future test years were developed by applying pay rates and associated performance pay that will become effective by June 30, 2026 and June 30, 2027 to the Company's full complement of employees.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Salary and Wages	$8,579,933	$8,832,513
2	Annualized Performance Plan	394,479	407,215
3	Less: 19.78% Capitalized portion not charged to operating expense	1,775,139	1,827,618
4	Sub-Total	7,199,273	7,412,110
5	Less: Amount Charged To Operating Expense		
6	During The Twelve Months Ended 06/30/25	6,023,722	
7	Less: Amount Charged To Present Rates		
8	During the Twelve Months Ended 06/30/26		7,199,273
9	Pro Forma Adjustment	$1,175,551	$212,836
	601.3 Salary and Wages - Water Treatment	$461,196	$83,500
	601.4 Salary and Wages - Water Treatment	113,230	20,500
	601.5 Salary and Wages - Transmission & Distribution	107,524	19,468
	601.6 Salary and Wages - Transmission & Distribution	208,799	37,804
	601.7 Salary and Wages - Customer Accounting	-	-
	601.8 Salary and Wages - Administrative and General	284,802	51,564

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Group Insurance

The adjustment of the group insurance cost is based on the January 2026 premiums annualized for the future test year number of employees, less the annualized employee contribution, and adjusted for the portion not charged to operations. The fully projected future test year was developed by adjusting the annualized 2026 amount by a 3 year average of 3.74%.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Group Insurance Cost	$1,886,701	$1,957,245
2	Less: 19.78% Not Charged To Operating Expense	373,189	387,143
3	Sub-Total	1,513,512	1,570,102
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,112,800	
6	Less: Amount Charged To Operating Expense		
7	During the Twelve Months Ended 06/30/26		1,513,512
8	Pro Forma Adjustment	$400,712	$56,590
	604.8 A&G Employees Pension And Benefits	$400,712	$56,590

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Other Post Employment Benefits (OPEB)

The following sets forth the Company's adjustment for post-retirement benefit costs under FAS 106 using the methodology approved by the Commission in the Company's base rate cases since 1992. In addition the Company has included the expense associated with the Company's contributions to the Voluntary Employee Beneficiary Association (VEBA).

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Annualized OPEB Expense	$0
2	Annualized Retiree VEBA Expense ($600 x 75 employees)	45,000
3	Less: 19.78% Capitalized portion not charged to operating expense	8,901
4	Sub-Total	36,099
5	Less: Amount Charged To Operating Expenses	
6	For The Twelve Months Ended 06/30/2025	31,749
7	Pro Forma Adjustment	$4,350
	604.8 A&G Employees' Welfare Expenses	$4,350

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

401K, Defined Contribution Plan (DCP) and Employee Stock Purchase Plan (ESPP) Expense

The following adjustment is being made to annualize 401K, DCP contributions and ESPP contributions based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized 401K - Company Match	$151,310	$155,773
2	Annualized DCP	379,213	390,498
3	Less: 19.78% Not Charged To Operating Expense	104,937	108,053
4	Sub-Total	425,586	438,218
5	Annualized ESPP	12,668	12,957
6	Less: Amount Charged To Operating Expense	538,350	438,254
7	Pro Forma Adjustment	($100,096)	$12,921
	604.8 Employee Pension And Benefits AG	($100,096)	$12,921

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Purchased Power

This adjustment reflects the application of rates for purchased power to be in effect as of June 2025 to anticipated billing units for the future and fully projected rate years. Accounts were adjusted for any known rate changes in either the future or fully projected rate years and were also adjusted to reflect 12 monthly bills.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Power Cost	$1,400,384	$1,443,590
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	1,640,784	1,400,384
3	Pro Forma Adjustment	($240,400)	$43,206
	615.1 Purchased Power - Source Of Supply	$0	$0
	615.3 Purchased Power - Water Treatment	(191,763)	34,464
	615.5 Purchased Power - Transmission and Distribution	(203)	37
	615.7 Purchased Power - Customer Accounting	0	0
	615.8 Purchased Power - Admin & General	(48,434)	8,705
	616.1 Fuel for Power Production	0	0
		($240,400)	$43,206

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Rate Base Elements

Taxes, Other than Income

Chemicals

The annualization of chemical costs was based on the application of quarterly contract prices during 2025 to anticipated 12-month June 2025 usage. Current intra-2025 prices were adjusted by chemical family based on the current market conditions to project 2026 and 2027 cost levels.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Chemical Costs	$996,870	$1,030,162
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26 and 06/30/27	986,497	996,870
3	Pro Forma Adjustment	$10,373	$33,291
	618.3 Chemicals - Water Treatment	$10,373	$33,291

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Waste Disposal

The waste disposal adjustment is the annualized test year costs adjusted for the three year average change in expense for the twelve months ended 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Waste Disposal Costs	$1,471,153	$1,673,584
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/23 and 06/30/24	1,333,441	1,471,153
3	Pro Forma Adjustment	$137,712	$202,431
	675.3 Waste Disposal	$137,712	$202,431

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Change in Consumption

During the future test year - twelve months ending 06/30/2026, and fully projected future test year - twelve months ending 06/30/2027, the Company will experience changes in consumption due to net addition or loss of customers and other factors affecting the usage of specific customers. The calculations shown below reflect estimates of the change in operating expenses that will be realized by these changes in consumption.

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Consumption (00 Gallons)	32,195,213	32,312,906	31,888,460	31,818,787
2	Change In Consumption		117,692	(424,446)	(69,672)
3	Power Costs Per Book	$1,640,784			
4	Chemical Costs Per Book	986,497			
5	Total	$2,627,281			
6	Rate Of Production Costs (00 Gallons) (Line 5/Line 1)		$0.08160	$0.08160	$0.08160
7	Pro Forma Adjustment		$9,604	($34,635)	($5,685)
	615.1 Source of Supply - Purchased Power		$0	$0	$0
	615.3 Water Treatment - Purchased Power		4,784	(17,254)	(2,832)
	615.5 Transmission & Distribution - Purchased Power		5	(18)	(3)
	615.7 Purchased Power - Customer Accounting		0	0	0
	615.8 Purchased Power - Admin & General		1,208	(4,358)	(715)
	616.1 Fuel for Power Production		0	0	0
	618.3 Water Treatment - Chemicals		3,606	(13,005)	(2,135)
			$9,603	($34,635)	($5,685)

Witness: Lori O'Malley
Reference: FR II.09

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Transportation Expense

The following adjustment reflects the annualization of transportation expense for the years ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Leased Vehicles Expense	$517,392	$552,015
2	Less: 19.78% Not Charged To Operating Expense	102,361	109,211
3	Sub-Total	415,031	442,804
4	Less: Amount Charged To Operating Expense		
5	During the Twelve Months Ended 06/30/25	1,050,421	
6	Less: Present Rates During the Twelve Months Ended 06/30/26		415,031
7	Pro Forma Adjustment	($635,390)	$27,773
	650.8 A & G - Miscellaneous General Expense	($635,390)	$27,773

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Insurance Other Than Group

The annualizations of Insurance Other Than Group (IOTG) costs were based on the actual IOTG premiums for the twelve months ending June 30, 2025, adjusted for the 5 year average of retroactive adjustments. The present rates 6/30/2026 amounts are based on twelve months ending June 30, 2025 increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Amounts for present rates 6/30/2027 were increased by a 5 year average of 8.01%, except for Insurance Casualty Reserve, Other Insurance - Accruals, and Meter Credit that are forecast at no expense. Present rates have been allocated to other cost of service areas based on depreciated utility plant in service as of 6/30/2025.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Workers Compensation Premium		$42,380	$45,776
2	Less: 19.78% Not Charged To Operating Expense		(8,384)	(17,384)
3	Sub-Total		33,995	28,392
4	Add: Annualized Vehicle, General Liability,			
5	Property And Other Insurance		666,841	720,277
6	Sub-Total		700,836	748,669
7	Less: Per Books and Present Rates		70,959	700,836
8	Pro Forma Adjustment		$629,877	$47,832
	656.8 Vehicle Insurance	55110000	$9,795	$785
	657.8 General Liability Insurance	55710000	473,915	37,976
	658.8 Workers Compensation	55720000	(50,275)	3,396
	658.8 Insurance WC Capitalized Credits	55720100	14,047	(8,999)
	659.8 Other Insurance	55730000	182,395	14,675

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Regulatory Expense (Rate Case Expense)

The following adjustment reflects the estimated cost of this rate case normalized over a two-year period. Additionally, there is an adjustment for a 10 year amortization of the Customer Class Demand Study and a 2 year amortization of the Stormwater Fee Feasibility Study.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Rate Case Expense Allocation	$211,662
2	Normalized Over 2 Years	105,831
3	Plus Allocation of Amortization of Demand Study	1,412
4	Less: Amount Charged To Operating Expense	
5	During The Twelve Months Ended 06/30/2023	-
6	Pro Forma Adjustment	$107,243
	666.8 Regulatory Commission Expense	$107,243

Witness: Christina Chard
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Service Company

This adjustment reflects the cost of services provided by American Water Works Service Company (AWWSC), for the twelve months ended June 30, 2026, and June 30, 2027. An allocation factor based on customer counts was applied to each cost of service area to allocate a portion of the total projected Service Company costs.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Service Company Cost	$0	$1,232,816
2	Less: Amount Charged To Operating Expense		
3	During The Twelve Months Ended 06/30/25	-	
4	And Present Rates 06/30/26		-
5	Pro Forma Adjustment	$0	$1,232,816
	634.8 AG - Contract Services - Management	$0	$1,232,816

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Miscellaneous Expense Adjustment

The following adjustment reflects miscellaneous additions or deductions from pro forma expenses.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNTS
1	Additions:			
2	PA HQ - Corporate Campus		$194,423	
3	Credit Card/E-check Transaction Fees	41,643	96,829	625
4	Arrearage Management Plan and Low Income Program			9,899
5	Deductions:			
6	Fines	(20,400)		
7	Donations	(1,250)		
8	Pension	(138,135)		
9	OPEB	(21,136)		
10	Pro Forma Adjustment	($139,278)	$291,252	$10,524
	604.8 A&G Employee Pension And Benefits	($159,271)	$0	
	670.7 Uncollectible Acconts Exp - CA			9,086
	675.7 Misc Exp Customer Accounting	41,643	96,829	625
	675.8 Misc Expense Admin & General	(21,650)	194,423	0
	636.8 Contract Service - Admin & General			813

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$83,780,496	$85,966,264	$85,048,549	$85,758,589	$96,162,960
2	2 Year Average	1.0970%	1.0970%	1.0970%	1.0970%	1.0970%
3	Annualized Uncollectible Expense		$943,050	$932,983	$940,772	$1,054,908
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		1,335,168			
6	Less: Present Rates 06/30/2025			943,050		
7	Less: Present Rates 06/30/2026				932,983	
8	Less: Present Rates 06/30/2027					940,772
9	Pro Forma Adjustment		($392,118)	($10,067)	$7,789	$114,136
670.7	Customer Accounting And Collecting - Bad Debt		($392,118)	($10,067)	$7,789	$114,136

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	$21,461,674	$21,215,213	$21,636,622
2	Less: Depreciation on Vehicles - Capitalized Portion		91,089	88,827
3	Subtotal	$21,461,674	$21,124,124	$21,547,795
4	Book Depreciation	20,428,433	21,461,674	21,124,124
5	Pro Forma Adjustment	$1,033,241	($246,461)	$512,498
	503 Depreciation	$1,033,241	($246,461)	$512,498

Witness: Jared Deason, John Spanos
Reference: Exhibit No. 3-B, Exhibits No. 11

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

This adjustment is being made to reflect the Company's claim for amortizations.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Scranton Sewer Auth - Acquisition Costs	Approved Docket No. R-2020-3019369	$74,436	$74,436
2	McKeesport Acquisition Costs	Approved Docket No. R-2020-3019369	28,820	28,820
3	Kane Acquisition Costs	Approved Docket No. R-2020-3019369	43,220	43,220
4	McKeesport Deferred Depreciation	Approved Docket No. R-2022-3031672	7,768	646
5	Arrearage Management Program - AMP	Approved Docket No. R-2023-3043189	(84,408)	(7,034)
6	Arrearage Management Program - AMP	Seeking Approval	0	(3,279)
7	Tax Cuts and Jobs Act Stub Period and Reconciliation	Approved Docket No. R-2020-3019369	(59,854)	(4,988)
8	COVID-19 Emergency Response	Approved Docket No. R-2022-3031672	(13,925)	(1,160)
9	Proforma Expense		(3,943)	130,661
10	Less: Per Books		(6,030)	(3,943)
11	Pro Forma Adjustment		$2,088	$134,604

Witness: Jared Deason
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Operating Expenses

Rent Expense

This adjustment reflects the annualization of rates for rentals in effect as of the twelve months ending 06/30/2026 and 06/30/2027.

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Annualized Rent Expense	$11,450	$11,450
2	Less: Per Books Amount and Present Rates	0	11,450
3	Pro Forma Adjustment	$11,450	$0
	641.5 Rents-Real Property - Transmission & Distribution	$0	$0
	641.8 Rents - Real Property - Admin & General	0	0
	642.8 Rents-Equipment - Admin & General	11,450	0
		$11,450	$0

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Taxes, Other than Income

Pennsylvania Property Tax

The following adjustment reflects the projected property tax expense for the twelve months ended June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Property Subject to Tax	$211,372,129	$213,427,663	$220,254,548
2	Property Tax	$984,291		
3	Total	$984,291		
4	Rate (Line 3 / Line 1)	$0.004657	$0.004657	$0.004657
5	Projected property tax expense (Line 1 x Line 4)		$993,933	$1,025,725
6	Less: Amount Charged To Operating Expense			
7	During The 12 Months Ended 6/30/2024 & 06/30/2025		0	993,933
8	Pro Forma Adjustment		$993,933	$31,792
	408.2 Taxes, Other Than Income - Property		$993,933	$31,792

Witness: Lori O'Malley
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Taxes, Other than Income

Payroll Taxes

The following adjustment is being made to annualize payroll tax expense based on the annualized compensation claim at June 30, 2026 and June 30, 2027.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Payroll Taxes	$712,251	$732,547
2	Less: 19.78% Not Charged To Operating Expense	140,883	144,898
3	Sub-Total	571,368	587,649
4	Less: Amount Charged To Operating Expense	575,335	571,368
5	Pro Forma Adjustment	($3,967)	$16,281
	408.12 - Taxes - Payroll	($3,967)	$16,281

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$85,294,166	$84,381,198	$85,087,566	$95,438,124
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	466,433	461,440	465,303	521,905
4	Consumer Advocate Fee At 0.001431798839	122,124	120,817	121,828	136,648
5	Small Business Advocate Fee At 0.000466832742	39,818	39,392	39,722	44,554
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	628,375	621,649	626,853	703,107
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	485,974			
10	Less: Pro Forma Under Present Rates At 06/30/2025		628,375		
11	Less: Pro Forma Under Present Rates At 06/30/2026			621,649	
12	Less: Pro Forma Under Present Rates At 06/30/2027				626,853
13	Pro Forma Adjustment	$142,401	($6,726)	$5,204	$76,254

507.1 Taxes Other Than Income $217,133

Witness: Lori O'Malley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$3,233,883	$2,816,483	$2,526,024	$3,239,910
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	3,189,829			
5	Less: Present Rates 06/30/2025		3,233,883		
6	Less: Present Rates 06/30/2026			2,816,483	
7	Less: Present Rates 06/30/2027				2,526,024
8	Pro Forma Adjustment	$44,054	($417,400)	($290,459)	$713,886
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$7,706,184	$7,019,086	$6,523,450	$8,518,257
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	7,599,648			
13	Less: Present Rates 06/30/2025		7,706,184		
14	Less: Present Rates 06/30/2026			7,019,086	
15	Less: Present Rates 06/30/2027				6,523,450
16	Pro Forma Adjustment	$106,536	($687,097)	($495,636)	$1,994,807

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater CSS Operations
Notes to Statement of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$45,675,516	$46,964,162	$43,650,738	$41,866,902	$52,080,883
2	Less: Interest Expense	10,365,847	10,365,847	10,665,928	10,977,167	10,978,185
3	Taxable Operating Income	35,309,669	36,598,315	32,984,810	30,889,735	41,102,698
4	Add: Premature Property Losses / Amortizations	(6,030)	(6,030)	(3,943)	130,661	130,661
5	Depr - Straight Line-Remaining Life (Including COR)	20,428,433	21,461,674	21,124,124	21,547,795	21,547,795
6	Taxable Meals & Entertainment	3,919	3,919	3,919	3,919	3,919
7	Total	20,426,322	21,459,563	21,124,100	21,682,375	21,682,375
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	15,813,223	17,583,742	16,505,665	16,434,431	16,434,431
11	Total	15,813,223	17,583,742	16,505,665	16,434,431	16,434,431
12	State Taxable Income	39,922,768	40,474,136	37,603,245	36,137,680	46,350,643
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	3,189,829	3,233,883	2,816,483	2,526,024	3,239,910
15	Taxable Income After State Income Tax	36,732,939	37,240,253	34,786,762	33,611,656	43,110,733
16	Add:					
17	Federal Tax Depreciation Adjustments	2,177,867	2,177,867	1,642,335	526,979	526,979
18	Income Subject To Federal Income Tax	38,910,806	39,418,119	36,429,097	34,138,635	43,637,712
19	Federal Income Tax @ 21%	8,171,269	8,277,805	7,650,110	7,169,113	9,163,920
20	Excess ADIT	571,621	571,621	631,024	645,663	645,663
21	Federal Tax Liability	$7,599,648	$7,706,184	$7,019,086	$6,523,450	$8,518,257

Witness: Linda Schlessman

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$9,762,011	$10,025,981	$10,196,800	$10,197,745
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	9,762,011			
5	Less: Present Rates At 06/30/2025		9,762,011		
6	Less: Present Rates At 06/30/2026			10,025,981	
7	Less: Present Rates At 06/30/2027				10,196,800
8	Pro Forma Adjustment	$0	$263,970	$170,819	$945
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$603,836	$648,447	$780,367	$780,440
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	603,836			
13	Less: Present Rates At 06/30/2025		603,836		
14	Less: Present Rates At 06/30/2026			648,447	
15	Less: Present Rates At 06/30/2027				780,367
16	Pro Forma Adjustment	$0	$44,611	$131,920	$73

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Wastewater CSS Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$503,196,426	$498,805,021	$520,244,882	$520,293,108
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	212,852,088	210,545,599	216,369,846	216,389,904
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$9,762,011	$10,025,981	$10,196,800	$10,197,745
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$503,196,426	$498,805,021	$520,244,882	$520,293,108
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	22,341,921	27,583,918	35,792,848	35,796,166
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$603,836	$648,447	$780,367	$780,440

Witness: Ann E. Bulkley

Elizabeth Borough Wastewater CSS Operations

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

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Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

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Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Pro Forma Statement of Income for the Twelve Months Ending June 30, 2025,

June 30, 2026 and June 30, 2027 Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT	RATE INCREASE	PROPOSED RATES AMOUNT	LINE NO.
1	Operating Revenue	$0	$0	$0	$1,767,267	$1,767,267	$0	$1,767,267	$3,486,912	$5,254,179	1
2	Operating Revenue Deductions:										2
3	Operating Expenses	0	0	0	833,625	833,625	33,376	867,000	38,251	905,251	3
4	Depreciation	0	0	0	1,064,909	1,064,909	(29,124)	1,035,785	0	1,035,785	4
5	Amortizations	0	0	0	0	0	54,552	54,552	0	54,552	5
6	Taxes, Other Than Income:										6
7	Local Property And Miscellaneous	0	0	0	0	0	0	0	0	0	7
8	Federal Environmental Tax	0	0	0	0	0	0	0	0	0	8
9	Public Utility Realty Taxes	0	0	0	0	0	0	0	0	0	9
10	Payroll Taxes	0	0	0	16,314	16,314	616	16,930	0	16,930	10
11	General Assessment	0	0	0	12,952	12,952	0	12,952	25,556	38,508	11
12	Other Taxes and Licenses	0	0	0	0	0	0	0	0	0	12
13	Total Taxes Other Than Income	0	0	0	29,266	29,266	616	29,882	25,556	55,438	13
14	**Utility Operating Income Before Income Taxes**	**0**	**0**	**0**	**(160,533)**	**(160,533)**	**(59,420)**	**(219,952)**	**3,423,105**	**3,203,153**	14
15	Income Taxes:										15
16	State Income Tax	0	0	0	26,871	26,871	(1,734)	25,137	239,252	264,389	16
17	Federal Income Tax	0	0	0	70,583	70,583	2,492	73,075	668,538	741,613	17
18	Amortization Of ITC & Excess Deferred Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Income Taxes	0	0	0	97,454	97,454	758	98,212	907,790	1,006,002	19
20	Total Operating Revenue Deductions	0	0	0	2,025,254	2,025,254	60,177	2,085,431	971,597	3,057,028	20
21	**Utility Operating Income**	**0**	**0**	**0**	**(257,987)**	**(257,987)**	**(60,177)**	**(318,164)**	**2,515,315**	**2,197,151**	21
22	Income Deductions:										22
23	Interest On Long Term Debt	0	0	0	560,930	560,930	(5,580)	555,350	316	555,666	23
24	Amortization Of Debt Discount Expense	0	0	0	0	0	0	0	0	0	24
25	Interest On Notes Payable To Others	0	0	0	35,804	35,804	6,697	42,501	24	42,525	25
26	Total Income Deductions	0	0	0	596,734	596,734	1,117	597,851	340	598,191	26
27	**Net Income**	**$0**	**$0**	**$0**	**($854,721)**	**($854,721)**	**($61,294)**	**($916,015)**	**$2,514,975**	**$1,598,960**	27
28	Preferred Dividends	0		0		0		0		0	28
29	**Net Income To Common**	**$0**		**$0**		**($854,721)**		**($916,015)**		**$1,598,960**	29

PENNSYLVANIA-AMERICAN WATER COMPANY - ELIZABETH BOROUGH WASTEWATER CSS

TOTAL REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2025 AND JUNE 30, 2026

LINE NO.	ACCT. NO.	CUSTOMER CLASS	PER BOOKS 12 ME June 2025	UNBILLED EADIT, DSIC, AMP ADJUSTMENTS	ANNUALIZE 2025 RATE CHANGE	CUSTOMER GROWTH (LOSS) & USAGE ADJUSTMENTS	OTHER REVENUE ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2025	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION ADJUSTMENTS	ACQUISITION ADJUSTMENTS	PRO FORMA PRESENT RATES 12 ME June 2026
1		OPERATING REVENUES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2		METERED SALES										
3	522.1	RESIDENTIAL						$0			$454,286	$454,286
4	522.2	COMMERCIAL						0			60,425	60,425
5	522.3	INDUSTRIAL						0				0
6	522.4	MUNICIPAL						0			1,586	1,586
7	522.4	BULK						0			1,241,828	1,241,828
8		**TOTAL METERED SALES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,758,126**	**$1,758,126**
9		UNMETERED SALES										
10	522.1	RESIDENTIAL						$0				$0
11	522.2	COMMERCIAL						0				0
12	522.3	INDUSTRIAL						0				0
13	522.4	MUNICIPAL						0				0
14	522.4	BULK						0				0
15		**TOTAL UNMETERED SALES**	**$0**	$ -	**$0**	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,758,126**	**$1,758,126**
17		OTHER OPERATING REVENUES										
18	530	GUARANTEED REVENUES						$0				$0
19	532	LATE PAYMENT FEES						0			9,141	9,141
20	536	MISC SERVICE REVENUES						0				0
21	534	RENTS FROM PROPERTIES						0				0
22	535	INTERCOMPANY RENTS						0				0
23	523	OTHER WW REVENUES										
24		**TOTAL OTHER OPERATING**										
25		**REVENUES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$9,141**	**$9,141**
26		**TOTAL OPERATING REVENUES**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	**$0**	**$1,767,267**	**$1,767,267**

PENNSYLVANIA-AMERICAN WATER COMPANY - ELIZABETH BOROUGH WASTEWATER CSS

TOTAL INCREASE IN REVENUES BY TARIFF SUBDIVISIONS PROJECTED TO

AN ANNUAL BASIS FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

LINE NO.	ACCT. NO.	CUSTOMER CLASSIFICATION	PRO FORMA PRESENT RATES 12 ME June 2026	CUSTOMER GROWTH (LOSS) ADJUSTMENTS	USAGE NORMALIZATION	ANNUALIZE DSIC ADJUSTMENT	OTHER REVENUE ADJUSTMENT	PRO FORMA PRESENT RATES 12 ME June 2027	PERCENT	AMOUNT	PRO FORMA PROPOSED RATES
1		OPERATING REVENUES	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
2		METERED SALES									
3	522.1	RESIDENTIAL	$454,286					$454,286	38.27%	$173,870	628,156
4	522.2	COMMERCIAL	60,425					60,425	4896.10%	2,958,457	3,018,882
5	522.3	INDUSTRIAL	0					0	0.00%	0	-
6	522.4	MUNICIPAL	1,586					1,586	4896.10%	77,672	79,258
7	522.4	BULK	1,241,828					1,241,828	22.08%	274,172	1,516,001
8		**TOTAL METERED SALES**	**$1,758,126**	**$0**	**$0**	**$0**	**$0**	**$1,758,126**	**198.18%**	**$3,484,171**	**$5,242,297**
9		UNMETERED SALES									
10	522.1	RESIDENTIAL	$0					$0	0.00%	$0	$0
11	522.2	COMMERCIAL	0					0	0.00%	0	0
12	522.3	INDUSTRIAL	0					0	0.00%	0	0
13	522.4	MUNICIPAL	0					0	0.00%	0	0
14	522.4	BULK	0					0	0.00%	0	0
15		**TOTAL UNMETERED SALES**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**$0**	**$0**
16		**TOTAL WASTEWATER SALES**	**$1,758,126**	**$0**	**$0**	**$0**	**$0**	**$1,758,126**	**198.18%**	**$3,484,171**	**$5,242,297**
17		OTHER OPERATING REVENUES									
18	530	GUARANTEED REVENUES	$0					$0	0.00%	$0	0
19	532	LATE PAYMENT FEES	9,141					9,141	30.00%	2,742	11,883
20	536	MISC SERVICE REVENUES	0					0	0.00%	0	0
21	534	RENTS FROM PROPERTIES	0					0	0.00%	0	0
22	535	INTERCOMPANY RENTS	0					0	0.00%	0	0
23	523	OTHER WW REVENUES	0					0	0.00%	0	0
24		**TOTAL OTHER OPERATING**									
25		**REVENUES**	**$9,141**	**$0**	**$0**	**$0**	**$0**	**$9,141**	**30.00%**	**$2,742**	**$11,883**
26		**TOTAL OPERATING REVENUES**	**$1,767,267**	**$0**	**$0**	**$0**	**$0**	**$1,767,267**	**197.31%**	**$3,486,913**	**$5,254,179**

PENNSYLVANIA-AMERICAN WATER COMPANY - ELIZABETH BOROUGH WASTEWATER CSS

NOTES TO STATEMENT OF INCOME

SUMMARY OF ADJUSTMENTS TO OPERATING REVENUES

LINE NO.	DESCRIPTION	ADJUSTMENT	PRESENT RATES 6/30/25 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/26 AMOUNT	ADJUSTMENT	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$0				
2	Present Rates At 06/30/2026				$0		
3	Present Rates At 06/30/2027						$1,767,267
4							
5							
6							
7	Annualization of Acquired System			$1,758,126			
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18	Late Payment Fees			$9,141		0	
19							
20							
21							
22							
23	Pro Forma Adjustment		0		1,767,267		0
24	Pro Forma Present Rates At June 30, 2025		$0				
25	Pro Forma Present Rates At June 30, 2026				$1,767,267		
26	Pro Forma Present Rates At June 30, 2027						$1,767,267

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Revenues

Acquisition EBMA WW

The Company anticipates acquiring the wastewater system assets of the Elizabeth Borough Municipal Authority in late 2024 and will begin providing service to its customers. The following adjustment annualizes the revenues associated with this acquisition for 12 months ending June 30, 2026.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 REVENUE ADJUSTMENT
1	**Metered Sales**	
2	Residential	$454,286
3	Commercial	60,425
4	Industrial	
5	Municipal	1,586
6	Miscellaneous (Bulk Customers)	1,241,828
7	Total Metered Sales	$1,758,126
8	**Unmetered Sales**	
9	Residential	$0
10	Commercial	0
11	Industrial	0
12	Municipal	0
13	Miscellaneous (Bulk Customers)	0
14	Total Unmetered Sales	$0
15	Other WW Revenue	$0
16	Total Sales	$1,758,126
17	Other Operating Revenues	$0
18	Pro Forma Adjustment	$1,758,126

Witness: Max McClellan
Reference: FR II.2

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Revenues

Penalties

The following adjustment reflects the annualization of revenues associated with changes imposed during twelve months ending June 30, 2025 and projected to be imposed during twelve months ending June 30, 2026 and twelve months ending June 30, 2027. Additionally, annualized late payment charges are calculated based on revenues at the proposed rate level.

LINE NO.	DESCRIPTION	PER BOOKS 6/30/25	PRESENT RATES 6/30/25	PRESENT RATES 6/30/26	PRESENT RATES 6/30/27	PROPOSED RATES 6/30/27
1	Total Billed Wastewater Sales	$0	$0	$1,758,126	$1,758,126	$5,227,004
2	% Of Penalties To Total					
3	Total Company Sales - 2 Year Avg	0.5199%	0.5199%	0.5199%	0.5199%	0.5199%
4	Penalties	0	0	9,140	9,140	27,175
5	Less: Per Books At 06/30/2025		0			
6	Less: Present Rates At 06/30/2025			0		
7	Less: Present Rates At 06/30/2026				9,140	
8	Less: Present Rates At 06/30/2027					9,140
9	Pro Forma Adjustments		$0	$9,140	$0	$18,035

Witness: Max McClellan

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Summary of Rate Base Adjustments

LINE NO.	DESCRIPTION		DEPRECIATED ORIGINAL COST 6/30/25	DEPRECIATED ORIGINAL COST 6/30/26	DEPRECIATED ORIGINAL COST 6/30/27	DEPRECIATED ORIGINAL COST PROPOSED
1	Non-Depreciable Plant		$0	$633,483	$633,483	$633,483
2	Depreciable Plant		0	26,630,061	28,013,222	28,013,222
3	Total Utility Plant In Service		0	27,263,544	28,646,705	28,646,705
4	Deduct:					
5	Contributions In Aid Of Construction		0	0	0	0
6	Customer Advances For Construction		0	0	0	0
7	Excluded Property		0	0	0	0
8	Sub-Total		0	0	0	0
9	Net Utility Plant In Service		0	27,263,544	28,646,705	28,646,705
10	Accumulated Depreciation		0	103,375	1,172,492	1,172,492
11	Depreciated Utility Plant In Service		0	27,160,169	27,474,213	27,474,213
12	Add:					
13	Materials And Supplies		0	6,650	6,650	6,650
14	Cash Working Capital - Expenses		0	49,823	51,881	51,881
15	Accrued And Prepaid Taxes		0	6,732	6,695	22,903
16	Acquisition Adjustments		0	545,516	495,510	495,510
17	Other Additions		0	0	0	0
18	Deduct:					
19	Cash Working Capital - Int And Div		0	76,273	76,412	76,459
20	Unamortized Itc (3%)		0	0	0	0
21	Extension Deposits In Suspense		0	0	0	0
22	Tax Cuts and Jobs Act -Stub Period		0	0	0	0
23	Other Deductions		0	0	0	0
24	Deferred Taxes		0	(214,368)	(375,633)	(375,633)
25	Total Rate Base Elements		$0	$27,906,985	$28,334,170	$28,350,331
26	Utility Operating Income					
27	Per Books	$0	0.00%	0.00%	0.00%	0.00%
28	Present Rates At 06/30/2025	0	0.00%	-	-	-
29	Present Rates At 06/30/2026	(257,987)	-	-0.92%	-	-
30	Present Rates At 06/30/2027	(318,164)	-	-	-1.12%	-
31	Proposed Rates At 06/30/2027	2,197,151	-	-	-	7.75%

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Summary of Detailed Plant Accounts

LINE NO.	ACCT. NO.	ACCOUNT TITLE	AMOUNT 6/30/2025	ADDITIONS	ACQUISITION	RETIREMENTS	ESTIMATED BOOK COST 6/30/2026	ADDITIONS	RETIREMENTS	ESTIMATED BOOK COST 6/30/2027
1	353.20	Land & Land Rights - Collection		$0	$23,896	$0	$23,896	$0	$0	$23,896
2	353.30	Land & Land Rights - SPP		0	148,639	0	148,639	0	0	148,639
3	353.40	Land & Land Rights - TDP		0	460,948	0	460,948	0	0	460,948
4		Total Intangible Plant	$0	$0	$633,483	$0	$633,483	$0	$0	$633,483
5	354.20	Structures And Improvements - Collection		$5,000	$200,239	$3,906	$201,333	$10,000	$0	$211,333
6	354.30	Structures And Improvements - SPP		0	6,131,131	0	6,131,131	0	0	6,131,131
7	354.40	Structures And Improvements - TDP		0	1,561,716	0	1,561,716	0	0	1,561,716
8	354.70	Structures And Improvements - General		3,000	42,041	12,798	32,243	6,000	0	38,243
9	355.00	Power Generation Equipment		0	126,051	0	126,051	0	0	126,051
10	360.10	Collection Sewers - Force Mains		3,000	286,582	300	289,282	9,000	900	297,382
11	361.10	Collection Sewers - Gravity Mains		17,000	12,235,447	1,700	12,250,747	66,000	6,815	12,309,932
12	361.20	Manholes		16,000	405,772	1,600	420,172	48,000	4,800	463,372
13	363.00	Services		12,000	0	1,053	10,947	36,000	0	46,947
14	364.00	Flow Measuring Devices		0	466,102	0	466,102	0	0	466,102
15	370.00	Receiving Wells		0	181,963	0	181,963	0	0	181,963
16	371.00	Pumping Equipment		4,750	1,178,422	1,400	1,181,772	9,500	420	1,190,852
17	380.00	Treatment Equipment		12,250	1,637,589	402	1,649,437	1,114,500	12,904	2,751,033
18	381.00	Plant Sewers		0	1,288,883	0	1,288,883	0	0	1,288,883
19	382.00	Outfall Sewer Lines		0	2,828	0	2,828	0	0	2,828
20	389.10	Other Plant And Miscellaneous Equipment - Intangibles		0	11,608	0	11,608	0	0	11,608
21	390.00	Office Furniture And Equipment		25,000	34,944	0	59,944	25,000	0	84,944
22	391.00	Transportation Equipment		0	47,639	0	47,639	0	0	47,639
23	392.00	Stores Equipment		0	0	0	0	0	0	0
24	393.00	Tools, Shop And Garage Equipment		0	519,328	0	519,328	24,500	0	543,828
25	394.00	Laboratory Equipment		0	26,714	0	26,714	7,000	0	33,714
26	395.00	Power Operated Equipment		0	1,425	0	1,425	0	0	1,425
27	396.00	Communication Equipment		50,000	118,797	0	168,797	50,000	0	218,797
28	397.00	Miscellaneous Equipment		0	0	0	0	3,500	0	3,500
29		Total Tangible Plant	$0	$148,000	$26,505,220	$23,158	$26,630,061	$1,409,000	$25,839	$28,013,222
30		Total Utility Plant In Service	$0	$148,000	$27,138,703	$23,158	$27,263,544	$1,409,000	$25,839	$28,646,705

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Materials And Supplies

The Company's claim for materials and supplies at June 30, 2026 and June 30, 2027 is calculated on the basis of the average monthly balances in the material and supplies accounts for PAWC's other wastewater districts for the period of June 2024 to July 2025. This balance was divided by the total number of customers in the other wastewater districts in order to calculate the amount of materials and supplies per customer. This per customer number was then multiplied by the total number of Brentwood Wastewater customers to calculate the Company's claim.

LINE NO.	DETAIL	PRESENT RATES 06/30/2026 and 06/30/2027 AMOUNT
1	13-Month average of M&S for PAWC's 22 other WW CSS districts	$426,365
2	Number of customers in PAWC's 22 other WW CSS districts	42,903
3	Amount of M&S per customer	$9.94
4	Total number of Elizabeth Borough WW CSS customers	669
5	Allowance for Materials and Supplies	
6	At 06/30/2026 and 06/30/2027	$6,650

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

Charges for wastewater service are billed in arrears on a monthly basis. The calculation set forth below reflects summarized operating revenues billed for the twelve months ended June 30, 2025 and as annualized under present rates for the twelve months ending June 30, 2026 and June 30, 2027.

The calculation further reflects the average lag in receipt of revenues less the lag in payment of operating expenses to determine cash working capital requirements.

LINE NO.	DESCRIPTION	PER BOOK AMOUNT	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT
1	Operating Revenue Billed During The Twelve Months Ended 06/30/2025				
2	Bi-Monthly Billings				
3	Lag Days				
4	Dollar Days				
5	Quarterly				
6	Lag Days				
7	Dollar Days				
8	Monthly Billings	$0	$0	$1,767,267	$1,767,267
9	Lag Days	45.1	45.1	45.1	45.1
10	Dollar Days	$0	$0	$79,743,510	$79,743,510
11	Total Billed Revenue	$0	$0	$1,767,267	$1,767,267
12	Total Dollar Days	$0	$0	$79,743,510	$79,743,510
13	Average Lag In Receipt Of Revenue (Line 12 / Line11)	0.0	0.0	45.1	45.1
14	Deduct: Average Lag In Payment Of				
15	Operating Expenses	0.0	0.0	23.2	23.2
16	Average Lag Between Payment Of Operating				
17	Expenses And Receipt Of Revenues	0.0	0.0	21.9	21.9
18	Working Capital Requirements				
19	Annual Operating Expenses (Including Payroll Expenses)		($0)	$830,552	$864,543
20	Operating Expenses Per Day (Line 20 / 365 Days)		0	2,275	2,369
21	Cash Working Capital Required				
22	(Line 17 * Line 20)		$0	$49,823	$51,881

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Support of Expense Days

LINE NO.	DESCRIPTION	LAG (LEAD) DAYS	PER BOOKS AMOUNT	PER BOOKS DOLLAR DAYS	PRESENT RATES 06/30/2025 AMOUNT	PRESENT RATES 06/30/2025 DOLLAR DAYS	PRESENT RATES 06/30/2026 AMOUNT	PRESENT RATES 06/30/2026 DOLLAR DAYS	PRESENT RATES 06/30/2027 AMOUNT	PRESENT RATES 06/30/2027 DOLLAR DAYS
1	Labor and Payroll Taxes	12.05	$0	$0	$0	$0	$16,314	$196,584	$16,930	$204,007
2	Group Insurance	11.00	0	0	0	0	0	0	0	0
3	OPEB's and VEBA	65.00	0	0	0	0	0	0	0	0
4	Pension	(5.50)	0	0	0	0	0	0	0	0
5	Purchased Power	32.60	0	0	0	0	0	0	0	0
6	Purchased Water	31.29	0	0	0	0	0	0	0	0
7	Chemicals	44.75	0	0	0	0	0	0	0	0
8	Miscellaneous	23.44	(0)	0	(0)	0	814,238	19,083,779	847,613	19,866,022
9	Transportation	32.34	0	0	0	0	0	0	0	0
10	Ins Other Than Group	(86.09)	0	0	0	0	0	0	0	0
11	Service Company	12.05	0	0	0	0	0	0	0	0
12	Waste Disposal	46.82	0	0	0	0	0	0	0	0
13	Telephone	34.55	0	0	0	0	0	0	0	0
14	Rents	52.71	0	0	0	0	0	0	0	0
15	Natural Gas	50.28	0	0	0	0	0	0	0	0
16	Totals		($0)	$0	($0)	$0	$830,552	$19,280,363	$864,543	$20,070,029
17	Average Lag			0.0		0.0		23.2		23.2
18	Sum. Of Expense Pro Forma Present Rates & Payroll Taxes		$0		$0		$849,939		$883,930	
19	Uncollectibles		0		0		19,387		19,387	
20	Amortizations		0		0		0		0	
21	Sum Of Other Expenses		0		0		16,314		16,930	
22	Miscellaneous		($0)		($0)		$814,238		$847,613	

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Accrued and Prepaid Taxes

LINE NO.	DESCRIPTION	NET REVENUE LAG DAYS FUTURE	PRESENT RATES 06/30/2025 TAXES PAYABLE	PRESENT RATES 06/30/2025 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2026 TAXES PAYABLE	PRESENT RATES 06/30/2026 ACCRUED TAXES ADJUSTMENT	PRESENT RATES 06/30/2027 TAXES PAYABLE	PRESENT RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT	PROPOSED RATES 06/30/2027 TAXES PAYABLE	PROPOSED RATES 06/30/2027 ACCRUED TAXES ADJUSTMENT
1	General Assessment	177.6	$0	$0	$12,952	$6,302	$12,952	$6,302	$38,508	$18,737
2	Public Utility Realty Tax	90.1	0	0	0	0	0	0	0	0
3	Local Property Tax	118.2	0	0	0	0	0	0	0	0
4	State Income Tax	7.2	0	0	26,871	532	25,137	498	264,389	5,233
5	Federal Income Tax	(0.5)	0	0	70,583	(102)	73,075	(105)	741,613	(1,067)
6	Totals			$0		$6,732		$6,695		$22,903

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Rate Base Elements

Calculation of Cash Working Capital Requirements

The payment of interest on the Company's long term debt is made six months in arrears. Payment of interest on the Company's short term debt is made monthly in arrears. The payment of dividends on the Company's preferred stock is made quarterly in arrears. The average lag days of interest and dividend payments and the deduction of the average lag days for the receipt of revenue is calculated below to determine cash working capital requirements.

LINE NO.	DESCRIPTION	LONG TERM INTEREST	SHORT TERM INTEREST	PREFERRED DIVIDEND
1	**Average Lag Calculation**			
2	Future Revenue Lag Days	45.1	45.1	45.1
3	Less: Interest Payments Lag Days	91.8	15.1	46.1
4	Average Lag Between The Payment	(46.7)	30.0	(1.0)
5	Of Interest And The Receipt			
6	Of Revenues			

		PRESENT RATES 6/30/25		PRESENT RATES 6/30/26		PRESENT RATES 6/30/27		PROPOSED AMOUNT 6/30/27	
7	**Long Term Debt**								
8	Working Capital Requirements								
9	Pro Forma Annual Interest Expense	$0		$560,930		$555,350		$555,666	
10	Interest Expense Per Day								
11	(Line 9 / 365 Days)	0		1,537		1,522		1,522	
12	Cash Working Capital Required								
13	(Line 4 Col.1 X Line 11)		0		(71,701)		(71,001)		(71,001)
14	**Long Term Debt - Wastewater Specific**								
15	Working Capital Requirements								
16	Pro Forma Annual Interest Expense	0		35,804		42,501		42,525	
17	Interest Expense Per Day								
18	(Line 16 / 365 Days)	0		98		116		117	
19	Cash Working Capital Required								
20	(Line 4 Col.2 X Line 18)		0		(4,572)		(5,411)		(5,458)
21	**Preferred Dividends**								
22	Working Capital Requirements								
23	Pro Forma Annual Dividend Expense	0		0		0		0	
24	Dividend Expense Per Day								
25	(Line 23 / 365 Days)	0		0		0		0	
26	Cash Working Capital Required								
27	(Line 4 Col.3 X Line 25)		0		0		0		0
28	Total Cash Working Capital Required								
29	(Line 13 + Line 20 + Line 27)		$0		($76,273)		($76,412)		($76,459)

Witness: Jared Deason

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Acquisition Adjustments

The Company is requesting recognition of the transaction costs associated with its acquisition of the wastewater assets of Elizabeth Borough WW at Docket No. A-2025-3052983.

LINE NO.	DESCRIPTION		PRESENT RATES 6/30/2025 AMOUNT	2026 Amortizations	PRESENT RATES 6/30/2026 AMOUNT	2027 Amortizations	PRESENT RATES 6/30/2027 AMOUNT
1	Elizabeth Borough WW	Seeking Approval	$0	$0	$545,516	$50,006	$495,510
2	Effect to Rate Base Element		$0	$0	$545,516	$50,006	$495,510

Witness: Jared Deason
Reference: Exhibit No. 3-C

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Rate Base Elements

Deferred Income Tax

The following calculation is being made to reflect the federal tax difference between using accelerated and straight-line depreciation, taxable contributions and advances and normalizing the effect of the repairs and maintenance deduction for state and federal tax. This adjustment is carried as a rate base reduction.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Deferred Tax	$0	($214,368)	($375,633)
2	Less: Prior Year		0	(214,368)
3	Effect to Rate Base Element	$0	($214,368)	($161,264)

Witness: Linda Schlessman
Reference: FR IV.4

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		**Source Of Supply Expenses**				
2		-Operations-				
3	601.1	Salary And Wages	$0	$0	$0	$0
4	601.2	Salary And Wages	0	0	0	0
5	610.1	Purchased Water	0	0	0	0
6	615.1	Purchased Power	0	0	0	0
7	616.1	Purchased Fuel	0	0	0	0
8	620.1	Materials And Supplies	0	0	0	0
9	631.1	Contract Services - Engineering	0	0	0	0
10	633.1	Contract Services - Legal	0	0	0	0
11	636.1	Contract Services	0	0	0	0
12	604.1	Other Benefits	0	0	0	0
13	642.1	Rental Of Equipment	0	0	0	0
14	650.1	Transportation	0	0	0	0
15		-Maintenance-				
16	620.2	Materials And Supplies	0	0	0	0
17	631.2	Contract Services - Engineering	0	0	0	0
18	636.2	Contract Services	0	0	0	0
19	650.2	Transportation	0	0	0	0
19		-Miscellaneous-				
20	675.1	Miscellaneous Operating Expense	0	0	0	0
21	675.2	Miscellaneous Maintenance Expense	0	0	0	0
22		Total Source Of Supply Expenses	$0	$0	$0	$0
23		**Water Treatment**				
24		-Operation-				
25	601.3	Salary And Wages	$0	$0	$0	$0
26	601.4	Salary And Wages	0	0	0	0
27	604.3	Employee Pension And Benefits	0	0	0	0
28	615.3	Purchased Power	0	0	36,456	36,456
29	618.3	Chemicals	0	0	39,741	41,604
30	620.3	Materials And Supplies	0	0	0	0
31	631.3	Contract Services - Engineering	0	0	0	0
32	633.3	Contract Services - Legal	0	0	0	0
33	634.3	Contract Services - Management	0	0	0	0
34	635.3	Contract Services - Test	0	0	0	0
35	636.3	Contract Services	0	0	1,280	1,379
36	641.3	Rental Of Building	0	0	0	0
37	642.3	Rental Of Equipment	0	0	0	0
38	650.3	Transportation	0	0	0	0
39		-Maintenance-				
40	620.4	Materials And Supplies	0	0	0	0
41	631.4	Contract Services - Engineering	0	0	0	0
42	636.4	Contract Services	0	0	0	0
43	650.4	Transportation	0	0	0	0
44	675.4	Miscellaneous Maintenance Expense	0	0	0	0
45		-Miscellaneous-				
46	675.3	Miscellaneous Operating Expense	0	0	77,483	80,179
47		Total Water Treatment Expense	$0	$0	$154,960	$159,618
48		**Transmission And Distribution**				
49		-Operation-				
50	601.5	Salary And Wages	$0	$0	$0	$0
51	601.6	Salary And Wages	0	0	0	0
52	604.5	Employee Pension And Benefits	0	0	0	0
53	615.5	Purchased Power	0	0	39	39
54	620.5	Materials And Supplies	0	0	0	0
55	631.5	Contract Services - Engineering	0	0	0	0
56	636.5	Contract Services	0	0	0	0
57	641.5	Rental Of Building	0	0	0	0
58	642.5	Rental Of Equipment	0	0	0	0
59	650.5	Transportation	0	0	0	0

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	ACCT. NO.	ACCOUNT TITLE	PER BOOKS 06/30/25	PRESENT RATES 06/30/25	PRESENT RATES 06/30/26	PRESENT RATES 06/30/27
1		-Maintenance-				
2	620.6	Materials And Supplies	$0	$0	$72,905	$74,873
3	631.6	Contract Services - Engineering	0	0	0	0
4	636.6	Contract Services	0	0	0	0
5	650.6	Transportation	0	0	0	0
6	675.6	Miscellaneous Operating Expense	0	0	0	0
7		-Miscellaneous-				
8	675.5	Miscellaneous Operating Expense	0	0	22,338	22,941
9		Total Transmission And Distribution	$0	$0	$95,282	$97,853
10		**Customer Accounting**				
11		-Operation-				
12	601.7	Salary And Wages	$0	$0	$0	$0
13	604.7	Employee Pension And Benefits	0	0	0	0
14	615.7	Purchased Power	0	0	0	0
15	620.7	Materials And Supplies	0	0	0	0
16	631.7	Contract Services - Engineering	0	0	0	0
17	633.7	Contract Services - Legal	0	0	0	0
18	636.7	Contract Services	0	0	0	0
19	641.7	Rental Of Building	0	0	0	0
20	642.7	Rental Of Equipment	0	0	0	0
21	650.7	Transportation	0	0	0	0
22	657.7	Insurance	0	0	0	0
23	670.7	Bad Debt	0	0	19,387	19,558
24		-Miscellaneous-				
25	675.7	Miscellaneous Expense	0	0	2,094	2,104
26		Total Customer Accounting	$0	$0	$21,481	$21,662
27		**Administrative And General**				
28	601.8	Salary And Wages	$0	$0	$205,059	$213,123
29	603.8	Salary Of Officers	0	0	0	0
30	604.8	Employee Pension And Benefits	0	0	70,761	73,438
31	615.8	Purchased Power	0	0	9,208	9,208
32	620.8	Materials And Supplies	0	0	0	0
33	631.8	Contract Services	0	0	0	0
34	632.8	Contract Services - Accounting	0	0	0	0
35	633.8	Contract Services - Legal	0	0	0	0
36	634.8	Contract Services - Management	0	0	222,945	230,603
37	635.8	Contract Services - Test	0	0	0	0
38	636.8	Contract Services	0	0	0	15
39	641.8	Rental Of Building	0	0	0	0
40	642.8	Rental Of Equipment	0	0	0	0
41	650.8	Transportation	0	0	0	0
42	656.8	Insurance - Vehicles	0	0	0	0
43	657.8	Insurance	0	0	47,179	54,580
44	658.8	Workers Compensation	0	0	0	0
45	659.8	Insurance	0	0	0	0
46	660.8	Advertising	0	0	0	0
47	666.8	Amortization Of Rate Case	0	0	1,193	1,193
48	667.8	Regulatory Commission	0	0	0	0
49		-Miscellaneous-				
50	675.8	Miscellaneous Expense	0	0	5,556	5,706
51		Total Administrative And General	$0	$0	$561,901	$587,867
52		Total Operating Expenses	$0	$0	$833,625	$867,000

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Summary of Operating Expense Adjustments

LINE NO.	DESCRIPTION	6/30/25 DETAIL	PRESENT RATES 6/30/25 AMOUNT	6/30/26 DETAIL	PRESENT RATES 6/30/26 AMOUNT	6/30/27 DETAIL	PRESENT RATES 6/30/27 AMOUNT
1	Per Books		$0				
2	Present Rates At 06/30/2025				$0		
3	Present Rates At 06/30/2026						$833,625
4	Proposed Rates At 06/30/2027						
5	Compensation	$0		$0		$0	
6	Group Insurance	0		-		-	
7	Other Post Employment Benefits & VEBA	0		-		-	
8	Pension	0		-		-	
9	Purchased Power	0		-		-	
10	Waste Disposal	0		-		-	
11	Chemicals	0		-		-	
12	Change In Consumption Expense	0		-		-	
13	Transportation Expense	0		-		-	
14	Insurance Other Than Group	0		-		-	
15	Regulatory Expense (Rate Case Expense)	0		1,193		-	
16	Service Company Expense	0		-		-	
17	Postage and Customer Accounting	0		-		-	
18	Acquisition O&M	0		810,951		33,180	
19	401K & Defined Contribution Plan	0		-		-	
20	Rent Expense	0		-		-	
21	Miscellaneous Adjustments	0		2,094		196	
22	Uncollectibles	0		19,387		0	
23	Pro Forma Adjustments		0		833,625		33,376
24	Present Rates At 06/30/2025		$0				
25	Present Rates At 06/30/2026				$833,625		
26	Present Rates At 06/30/2027						$867,000

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Regulatory Expense (Rate Case Expense)

The following adjustment reflects the estimated cost of this rate case normalized over a two-year period. Additionally, there is an adjustment for a 10 year amortization of the Customer Class Demand Study and a 2 year amortization of the Customer Demand Feasibility Study.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT
1	Rate Case Expense Allocation	$2,343
2	Normalized Over 2 Years	1,172
3	Plus Allocation of Amortization of Demand Study	22
4	Less: Amount Charged To Operating Expense	-
5	During The Twelve Months Ended 06/30/2023	
		$1,193
	Pro Forma Adjustment	
		$1,193

666.8 Regulatory Commission Expense

Witness: Christina Chard

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Acquisition O&M Expense Adjustment

The following adjustment reflects an adjustment to annualize O&M expenses related to the acquisition of the Elizabeth Borough wastewater assets.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNTS
1	Elizabeth Borough WW Annualized O&M	$827,264	$861,061
2	Less: Amount Charged To Operating Expense During the Twelve Months Ended 06/30/26		827,264
3	Pro Forma Adjustment	$827,264	$33,796
	408.12 Payroll Taxes	$16,314	$617
	601.8 Salary and Wages- Admin & General	205,059	8,064
	604.8 A&G Employee Pension And Benefits	70,761	2,677
	615.3 Purch Power Oper WT	36,456	0
	615.5 Purch Power Oper TD	39	0
	615.8 Purchased Power - Admin & General	9,208	0
	618.3 Chemicals- Water Treatment	39,741	1,863
	620.6 M&S Maint TD	72,905	1,968
	634.8 AG - Contract Services Management	222,945	7,658
	636.3 Cont Serv Other Oper	1,280	98
	657.8 General Liability	47,179	7,401
	675.5 Misc Exp Oper TD	22,338	603
	675.3 Waste Disposal	77,483	2,696
	675.8 Misc Expense Admin & General	5,557	150

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Miscellaneous Expense Adjustment

The following adjustment reflects miscellaneous additions or deductions from pro forma expenses.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNTS
1	Credit Card/E-check Transaction Fees		$2,094	$9
2	Arrearage Management Plan and Low Income Program			187
3	Pro Forma Adjustment	$0	$2,094	$196
	675.7 Misc Exp Customer Accounting		$2,094	$9
	670.7 Uncollectible Acconts Exp - CA		0	171
	636.8 Contract Service - Admin & General			15

Witness: Lori O'Malley
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Calculation of Uncollectible Accounts Expenses

The following adjustment develops the Company's uncollectible accounts expense claim calculated on the ratio of actual per books revenue to net write-offs. This ratio is applied to pro forma sales at present and proposed rates.

LINE NO	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Total Sales	$0	$0	$1,767,267	$1,767,267	$5,254,179
2	2 Year Average	1.0970%	1.0970%	1.0970%	1.0970%	1.0970%
3	Annualized Uncollectible Expense		$0	$19,387	$19,387	$57,638
4	Less: Amount Charged To Operating Expense					
5	During The Twelve Months Ended 06/30/2025		0			
6	Less: Present Rates 06/30/2025			0		
7	Less: Present Rates 06/30/2026				19,387	
8	Less: Present Rates 06/30/2027					19,387
9	Pro Forma Adjustment		$0	$19,387	$0	$38,251
670.7	Customer Accounting And Collecting - Bad Debt		$0	$19,387	$0	$38,251

Witness: Lori O'Malley

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Depreciation

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2025 AMOUNT	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Annualized Depreciation	$0	$1,064,909	$1,035,785
2	Less: Depreciation on Vehicles - Capitalized Portion		0	0
3	Subtotal	$0	$1,064,909	$1,035,785
4	Book Depreciation	0	0	1,064,909
5	Pro Forma Adjustment	$0	$1,064,909	($29,124)
	503 Depreciation	$0	$1,064,909	($29,124)

Witness: Jared Deason, John Spanos
Reference: Exhibit No. 3-B, Exhibits No. 11

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations

Notes to Statement Of Income

Operating Expenses

Amortization Expense

This adjustment is being made to reflect the Company's claim for amortizations.

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/2026 AMOUNT	PRESENT RATES 6/30/2027 AMOUNT
1	Elizabeth Borough WW Transaction Cos Seeking Approval	$0	$54,552
2	Proforma Expense	0	54,552
3	Less: Per Books	0	0
4	Pro Forma Adjustment	$0	$54,552

Witness: Jared Deason
Reference: Exhibit No. 3-B

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Calculation of General Assessment by the Pennsylvania Public Utility Commission, Consumer Advocate and Small Business Advocate Fees

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED RATES 06/30/27 AMOUNT
1	Total Wastewater Sales	$0	$1,758,126	$1,758,126	$5,227,004
2	Estimated General Assessment Fee				
3	Public Utility Commission At 0.005468518677	0	9,614	9,614	28,584
4	Consumer Advocate Fee At 0.001431798839	0	2,517	2,517	7,484
5	Small Business Advocate Fee At 0.000466832742	0	821	821	2,440
6	Damage Prevention Comittee Fee At 0	0	0	0	0
7	Subtotal	0	12,952	12,952	38,508
8	Less: Amount Charged To Operating Expenses During				
9	The Twelve Months Ended 06/30/2025	0			
10	Less: Pro Forma Under Present Rates At 06/30/2025		0		
11	Less: Pro Forma Under Present Rates At 06/30/2026			12,952	
12	Less: Pro Forma Under Present Rates At 06/30/2027				12,952
13	Pro Forma Adjustment	$0	$12,952	$0	$25,556

507.1 Taxes Other Than Income $38,508

Witness: Lori O'Malley

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Pro Forma State And Federal Income Taxes Under Present And Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 06/30/25 AMOUNT	PRESENT RATES 06/30/26 AMOUNT	PRESENT RATES 06/30/27 AMOUNT	PROPOSED 06/30/27 AMOUNT
1	State Income Tax Per Computation				
2	Shown On Following Page	$0	$26,871	$25,137	$264,389
3	Less: State Income Tax Per Book				
4	Computation Shown On Following Page	0			
5	Less: Present Rates 06/30/2025		0		
6	Less: Present Rates 06/30/2026			26,871	
7	Less: Present Rates 06/30/2027				25,137
8	Pro Forma Adjustment	$0	$26,871	($1,734)	$239,252
9	Federal Income Tax Per Computation				
10	Shown On Following Page	$0	$70,583	$73,075	$741,613
11	Less: Federal Income Tax Per Book				
12	Computation Shown On Following Page	0			
13	Less: Present Rates 06/30/2025		0		
14	Less: Present Rates 06/30/2026			70,583	
15	Less: Present Rates 06/30/2027				73,075
16	Pro Forma Adjustment	$0	$70,583	$2,492	$668,538

Witness: Linda Schlessman

Pennsylvania-American Water Company - Elizabeth WW CSS Operations
Notes to Statement Of Income
Calculation Of State And Federal Income Taxes

LINE NO.	DESCRIPTION	PER BOOKS	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
1	Utility Operating Income Before Taxes	$0	$0	($160,533)	($219,952)	$3,203,153
2	Less: Interest Expense	0	0	596,734	597,851	598,191
3	Taxable Operating Income	0	0	(757,267)	(817,803)	2,604,962
4	Add: Premature Property Losses / Amortizations	0	0	0	54,552	54,552
5	Depr - Straight Line-Remaining Life (Including COR)	0	0	1,064,909	1,035,785	1,035,785
6	Taxable Meals & Entertainment	0	0	0	0	0
7	Total	0	0	1,064,909	1,090,337	1,090,337
8	Deduct:					
9	Tax Depreciation:					
10	State Tax Depreciation Adjustments	0	0	(51,120)	(87,083)	(87,083)
11	Total	0	0	(51,120)	(87,083)	(87,083)
12	State Taxable Income	0	0	358,762	359,617	3,782,383
13	State Income Tax At:					
14	Historic at 7.99%, Future At 7.49% And Fully Projected At 6.99%	0	0	26,871	25,137	264,389
15	Taxable Income After State Income Tax	0	0	331,891	334,480	3,517,994
16	Add:					
17	Federal Tax Depreciation Adjustments	0	0	(5,087)	(2,792)	(2,792)
18	Income Subject To Federal Income Tax	0	0	326,805	331,688	3,515,201
19	Federal Income Tax @ 21%	0	0	68,629	69,654	738,192
20	Excess ADIT	0	0	(1,954)	(3,421)	(3,421)
21	Federal Tax Liability	$0	$0	$70,583	$73,075	$741,613

Witness: Linda Schlessman

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Pro Forma Interest Expense Under Present and Proposed Rates

LINE NO.	DESCRIPTION	PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED 6/30/27 AMOUNT
1	Interest On Long Term Debt Per Computation				
2	Shown On Following Page	$0	$560,930	$555,350	$555,666
3	Less: Interest On Long Term Debt As Per Book				
4	Computation On Following Page	0			
5	Less: Present Rates At 06/30/2025		0		
6	Less: Present Rates At 06/30/2026			560,930	
7	Less: Present Rates At 06/30/2027				555,350
8	Pro Forma Adjustment	$0	$560,930	($5,580)	$316
9	Interest On Wastewater Specific Long Term Debt Per Computation				
10	Shown On Following Page	$0	$36,279	$42,501	$42,525
11	Less: Interest On Wastewater Specific Long Term Debt As Per Book				
12	Computation On Following Page	0			
13	Less: Present Rates At 06/30/2025		0		
14	Less: Present Rates At 06/30/2026			36,279	
15	Less: Present Rates At 06/30/2027				42,501
16	Pro Forma Adjustment	$0	$36,279	$6,222	$24

Witness: Ann E. Bulkley

Pennsylvania-American Water Company - Elizabeth WW CSS Operations

Notes to Statement Of Income

Application of Income Deductions

LINE NO.	DESCRIPTION	PRESENT RATES AT JUNE 30, 2025 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2026 AMOUNT	CAPITAL STRUCTURE	COST RATE	PRESENT RATES AT JUNE 30, 2027 AMOUNT	CAPITAL STRUCTURE	COST RATE
1	**Capital Structure**									
2	Long Term Debt	$583,926,016	42.30%	4.58%	$587,391,643	42.21%	4.76%	$605,084,983	41.59%	4.71%
3	Long Term Debt - WW Specific	61,227,844	4.44%	2.67%	77,001,567	5.53%	2.32%	100,172,581	6.88%	2.20%
4	Total Debt	645,153,860	46.74%		664,393,210	47.74%		705,257,564	48.47%	
5	Preferred Stock	131,901	0.01%	9.71%	131,466	0.01%	9.71%	135,487	0.01%	9.71%
6	Common Equity	734,952,735	53.25%		727,140,372	52.25%		749,649,621	51.52%	
7	Totals	$1,380,238,496	100.00%		$1,391,665,048	100.00%		$1,455,042,672	100.00%	

		PRESENT RATES 6/30/25 AMOUNT	PRESENT RATES 6/30/26 AMOUNT	PRESENT RATES 6/30/27 AMOUNT	PROPOSED RATES 6/30/27 AMOUNT
8	**Application Of Long Term Debt Interest:**				
9	Original Cost Rate Base	$0	$27,906,986	$28,334,169	$28,350,330
10	Debt Percentage (From Above)	42.30%	42.21%	41.59%	41.59%
11	Debt Portion Of Rate Base	0	11,779,539	11,784,181	11,790,902
12	Interest Cost (From Above)	4.58%	4.76%	4.71%	4.71%
13	Pro Forma Long Term Interest Deduction	$0	$560,930	$555,350	$555,666
14	**Application Of Wastewater Specific Long Term Debt Interest:**				
15	Original Cost Rate Base	$0	$27,906,986	$28,334,169	$28,350,330
16	Debt Percentage (From Above)	4.44%	5.53%	6.88%	6.88%
17	Debt Portion Of Rate Base	0	1,543,256	1,949,391	1,950,503
18	Interest Cost (From Above)	2.67%	2.32%	2.20%	2.20%
19	Pro Forma Wastewater Specific Long Term Interest Deduction	$0	$36,279	$42,501	$42,525

Witness: Ann E. Bulkley

VOLUME 4

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 3-B
OPERATING EXPENSES

Pennsylvania-American Water Company
Operating Expenses

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Pennsylvania-American Water Company
Operating Expenses

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Pennsylvania-American Water Company
Operating Expenses

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Compensation

Pennsylvania-American Water Company
Compensation
3 Year - Capitalization Rate %

Account Number Description	6/30/2025 - Actual			6/30/2024 - Actual			6/30/2023 - Actual		
	Total Company	**Water**	**Wastewater**	**Total Company**	**Water**	**Wastewater**	**Total Company**	**Water**	**Wastewater**
Operations and Maintenance Compensation	$68,644,408	$55,526,686	$13,117,722	$67,340,091	$55,847,150	$11,492,942	$68,479,368	$57,313,971	$11,165,397
Capital Compensation	47,453,618	44,452,280	3,001,338	45,716,457	42,793,569	2,922,888	42,006,148	39,134,629	2,871,519
Total Compensation	$116,098,026	$99,978,966	$16,119,059	$113,056,548	$98,640,718	$14,415,829	$110,485,516	$96,448,600	$14,036,916
Operations and Maintenance Compensation	59.13%	55.54%	81.38%	59.56%	56.62%	79.72%	61.98%	59.42%	79.54%
Capital Compensation	40.87%	44.46%	18.62%	40.44%	43.38%	20.28%	38.02%	40.58%	20.46%
Total Compensation	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
3 Year Average Total Company	39.78%								
3 Year Average Water	42.81%								
3 Year Average Wastewater	19.78%								

Pennsylvania-American Water Company
Annualized Salary and Wages

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	$33,214,605	$34,519,930
Collective Bargaining Unit	51,276,786	52,644,229
Non-Collective Bargaining Unit Hourly	17,731,594	18,426,280
Total	$102,222,985	$105,590,439
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	$1,437,862	$1,494,355
Collective Bargaining Unit	1,465,381	1,503,855
Non-Collective Bargaining Unit Hourly	3,718,386	3,864,243
Total	$6,621,629	$6,862,453
BASA WW Operations		
Non-Collective Bargaining Unit Salary	$453,731	$471,557
Collective Bargaining Unit	2,166,169	2,230,662
Non-Collective Bargaining Unit Hourly	60,677	63,058
Total	$2,680,577	$2,765,276
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	$1,070,758	$1,112,821
Collective Bargaining Unit	7,404,947	7,611,368
Non-Collective Bargaining Unit Hourly	104,229	108,323
Total	$8,579,934	$8,832,512

Pennsylvania-American Water Company - Water Operations
Compensation
Number of Employees

	6/30/2025	Positions to be Filled 2026	Total 6/30/2026	Positions to be Filled 2027	Total 6/30/2027
Salary - Non-Collective Bargaining Unit	264.0	32.0	296.0	-	296.0
Hourly - Collective Bargaining Unit	533.0	17.0	550.0	-	550.0
Hourly - Non-Collective Bargaining Unit	214.0	8.0	222.0		222.0
Hourly Total	747.0	25.0	772.0	-	772.0
Total	1,011.0	57.0	1,068.0	-	1,068.0

** Note - the total number of employees listed above includes (3) employees for Appalachian Water Operations

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor						
						Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &		2026	2027	2026	2027
Non-Collective Bargaining Unit Salary												
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	$71.11	$0	$147,900		$73.79	$76.69	$153,483	$159,515
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	129.11		268,545		133.99	139.26	278,699	289,661
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	102.50		213,200		106.37	110.55	221,250	229,944
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	46.58		96,893		48.34	50.24	100,547	104,499
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	43.50		90,487		45.15	46.92	93,912	97,594
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	59.40		123,554		61.65	64.07	128,232	133,266
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	59.69		124,157		61.95	64.38	128,856	133,910
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	47.73		99,276		49.53	51.48	103,022	107,078
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	53.53		111,345		55.55	57.73	115,544	120,078
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	46.88		97,520		48.66	50.57	101,213	105,186
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	37.53		78,056		38.95	40.48	81,016	84,198
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	49.11		102,146		50.97	52.97	106,018	110,178
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	44.25		92,041		45.92	47.72	95,514	99,258
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	38.92		80,950		40.39	41.98	84,011	87,318
15	249150	WILK-Other	Sr Supt Production	9/13/1993	54.15		112,627		56.19	58.40	116,875	121,472
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	73.98		153,872		76.77	79.79	159,682	165,963
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	58.63		121,955		60.85	63.24	126,568	131,539
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	55.30		115,015		57.39	59.65	119,371	124,072
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	45.91		95,487		47.64	49.51	99,091	102,981
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	41.82		86,987		43.40	45.11	90,272	93,829
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	55.71		115,872		57.81	60.08	120,245	124,966
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	71.15		147,987		73.84	76.74	153,587	159,619
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	49.33		102,598		51.19	53.20	106,475	110,656
24	240114	CORP-Engineering	Project Manager	5/16/1998	54.87		114,123		56.94	59.18	118,435	123,094
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	75.34		156,715		78.19	81.26	162,635	169,021
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	47.41		98,610		49.20	51.13	102,336	106,350
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	95.28		198,177		98.88	102.77	205,670	213,762
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	57.96		120,563		60.15	62.51	125,112	130,021
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	54.79		113,968		56.86	59.09	118,269	122,907
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	51.92		107,998		53.88	56.00	112,070	116,480
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	77.76		161,738		80.70	83.87	167,856	174,450
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	49.17		102,279		51.03	53.04	106,142	110,323
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	73.61		153,109		76.39	79.39	158,891	165,131
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	48.19		100,235		50.01	51.98	104,021	108,118
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	50.42		104,883		52.33	54.39	108,846	113,131
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	71.50		148,720		74.20	77.12	154,336	160,410
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	48.67		101,238		50.51	52.50	105,061	109,200
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	44.09		91,712		45.76	47.56	95,181	98,925
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	44.28		92,106		45.96	47.77	95,597	99,362
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	44.91		93,420		46.61	48.44	96,949	100,755
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	85.41		177,650		88.64	92.12	184,371	191,610
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	60.25		125,321		62.53	64.99	130,062	135,179
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	45.45		94,543		47.17	49.02	98,114	101,962
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	44.71		93,000		46.40	48.22	96,512	100,298
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	60.25		125,322		62.53	64.99	130,062	135,179
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	55.59		115,628		57.69	59.96	119,995	124,717
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	58.96		122,635		61.19	63.59	127,275	132,267
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	73.32		152,500		76.09	79.08	158,267	164,486
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	103.72		215,740		107.64	111.87	223,891	232,690
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	84.13		175,000		87.31	90.74	181,605	188,739
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	62.86		130,756		65.24	67.80	135,699	141,024
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	43.06		89,570		44.69	46.45	92,955	96,616

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
							Overtime Hours						2026		2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
Non-Collective Bargaining Unit Salary															
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999									$153,483		$159,515
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994									278,699		289,661
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993									221,250		229,944
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997									100,547		104,499
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988									93,912		97,594
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993									128,232		133,266
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990									128,856		133,910
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987									103,022		107,078
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983									115,544		120,078
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998									101,213		105,186
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998									81,016		84,198
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992									106,018		110,178
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986									95,514		99,258
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997									84,011		87,318
15	249150	WILK-Other	Sr Supt Production	9/13/1993									116,875		121,472
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998									159,682		165,963
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994									126,568		131,539
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997									119,371		124,072
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995									99,091		102,981
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995									90,272		93,829
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998									120,245		124,966
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989									153,587		159,619
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978									106,475		110,656
24	240114	CORP-Engineering	Project Manager	5/16/1998									118,435		123,094
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993									162,635		169,021
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984									102,336		106,350
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987									205,670		213,762
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984									125,112		130,021
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994									118,269		122,907
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992									112,070		116,480
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986									167,856		174,450
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998									106,142		110,323
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998									158,891		165,131
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998									104,021		108,118
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999									108,846		113,131
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999									154,336		160,410
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999									105,061		109,200
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000									95,181		98,925
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000									95,597		99,362
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000									96,949		100,755
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001									184,371		191,610
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994									130,062		135,179
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990									98,114		101,962
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001									96,512		100,298
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001									130,062		135,179
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999									119,995		124,717
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990									127,275		132,267
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999									158,267		164,486
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997									223,891		232,690
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002									181,605		188,739
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003									135,699		141,024
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003									92,955		96,616

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
						Base Year		Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	52.85		109,936	54.85	57.01	114,088	118,581
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	50.93		105,933	52.85	54.93	109,928	114,254
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	64.60		134,378	67.05	69.69	139,464	144,955
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	57.84		120,311	60.03	62.39	124,862	129,771
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	55.60		115,649	57.70	59.97	120,016	124,738
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	57.08		118,722	59.24	61.57	123,219	128,066
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	50.00		104,000	51.89	53.93	107,931	112,174
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	39.57		82,310	41.07	42.68	85,426	88,774
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	48.70		101,298	50.54	52.53	105,123	109,262
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	84.30		175,350	87.49	90.93	181,979	189,134
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	46.58		96,876	48.34	50.24	100,547	104,499
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	40.41		84,045	41.93	43.58	87,214	90,646
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	84.13		175,000	87.31	90.74	181,605	188,739
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	63.25		131,568	65.64	68.22	136,531	141,898
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	55.13		114,660	57.21	59.46	118,997	123,677
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	44.18		91,904	45.85	47.65	95,368	99,112
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	108.17		225,000	112.26	116.67	233,501	242,674
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	41.35		86,003	42.91	44.60	89,253	92,768
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	42.01		87,385	43.60	45.31	90,688	94,245
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	47.00		97,759	48.78	50.70	101,462	105,456
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	58.34		121,349	60.55	62.93	125,944	130,894
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	43.27		90,000	44.90	46.66	93,392	97,053
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	60.94		126,750	63.24	65.73	131,539	136,718
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	49.76		103,503	51.64	53.67	107,411	111,634
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	62.50		130,000	64.86	67.41	134,909	140,213
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	71.15		148,000	73.84	76.74	153,587	159,619
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	52.61		109,429	54.60	56.75	113,568	118,040
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	91.35		190,000	94.80	98.53	197,184	204,942
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	42.97		89,374	44.59	46.34	92,747	96,387
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	63.53		132,134	65.93	68.52	137,134	142,522
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	81.73		170,000	84.82	88.15	176,426	183,352
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	45.86		95,395	47.60	49.47	99,008	102,898
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	44.13		91,789	45.80	47.60	95,264	99,008
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	54.50		113,360	56.56	58.78	117,645	122,262
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	70.88		147,420	73.55	76.44	152,984	158,995
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	76.96		160,077	79.87	83.01	166,130	172,661
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	52.15		108,472	54.12	56.25	112,570	117,000
90	246501	COAT-Production	Supvr Production	4/12/2010	43.81		91,118	45.46	47.25	94,557	98,280
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	41.72		86,778	43.30	45.00	90,064	93,600
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	51.08		106,243	53.01	55.09	110,261	114,587
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	70.34		146,300	73.00	75.87	151,840	157,810
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	50.98		106,043	52.91	54.99	110,053	114,379
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	47.82		99,463	49.63	51.58	103,230	107,286
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	42.95		89,341	44.58	46.33	92,726	96,366
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	37.22		77,421	38.63	40.15	80,350	83,512
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	47.00		97,760	48.78	50.70	101,462	105,456
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	50.50		105,040	52.41	54.47	109,013	113,298
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	62.02		129,009	64.37	66.90	133,890	139,152
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	70.67		147,000	73.34	76.22	152,547	158,538
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	50.72		105,500	52.64	54.71	109,491	113,797
103	240306	CORP-Field Service	Project Manager	3/4/2013	58.48		121,644	60.69	63.08	126,235	131,206
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	43.39		90,248	45.03	46.80	93,662	97,344
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	43.71		90,922	45.36	47.14	94,349	98,051

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
						Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003									114,088		118,581
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004									109,928		114,254
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005									139,464		144,955
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005									124,862		129,771
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005									120,016		124,738
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005									123,219		128,066
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005									107,931		112,174
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005									85,426		88,774
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005									105,123		109,262
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005									181,979		189,134
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006									100,547		104,499
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006									87,214		90,646
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006									181,605		188,739
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006									136,531		141,898
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006									118,997		123,677
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006									95,368		99,112
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006									233,501		242,674
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006									89,253		92,768
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006									90,688		94,245
72	249150	WILK-Other	Production Asset Administrator	1/22/2007									101,462		105,456
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007									125,944		130,894
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007									93,392		97,053
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009									131,539		136,718
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007									107,411		111,634
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007									134,909		140,213
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007									153,587		159,619
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007									113,568		118,040
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008									197,184		204,942
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008									92,747		96,387
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008									137,134		142,522
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008									176,426		183,352
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008									99,008		102,898
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009									95,264		99,008
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009									117,645		122,262
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009									152,984		158,995
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009									166,130		172,661
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009									112,570		117,000
90	246501	COAT-Production	Supvr Production	4/12/2010									94,557		98,280
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010									90,064		93,600
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010									110,261		114,587
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010									151,840		157,810
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010									110,053		114,379
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011									103,230		107,286
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011									92,726		96,366
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011									80,350		83,512
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011									101,462		105,456
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011									109,013		113,298
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011									133,890		139,152
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012									152,547		158,538
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012									109,491		113,797
103	240306	CORP-Field Service	Project Manager	3/4/2013									126,235		131,206
104	243151	NEWC-New Castle	Supvr Production	4/29/2013									93,662		97,344
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013									94,349		98,051

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
						Base Year		Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	77.23		160,632	80.15	83.30	166,712	173,264
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	43.15		89,743	44.78	46.54	93,142	96,803
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	41.52		86,362	43.09	44.78	89,627	93,142
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	98.56		205,000	102.28	106.30	212,742	221,104
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	68.27		142,000	70.85	73.63	147,368	153,150
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	81.73		170,000	84.82	88.15	176,426	183,352
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	45.43		94,486	47.14	48.99	98,051	101,899
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	42.32		88,031	43.92	45.65	91,354	94,952
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	40.87		85,000	42.41	44.08	88,213	91,686
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	40.43		84,084	41.95	43.60	87,256	90,688
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	46.44		96,597	48.20	50.09	100,256	104,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	37.24		77,453	38.64	40.16	80,371	83,533
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	45.52		94,676	47.24	49.10	98,259	102,128
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	45.28		94,189	46.99	48.84	97,739	101,587
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	73.56		153,000	76.34	79.34	158,787	165,027
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	41.10		85,482	42.65	44.33	88,712	92,206
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	40.59		84,418	42.12	43.78	87,610	91,062
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	73.60		153,094	76.39	79.39	158,891	165,131
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	46.02		95,717	47.76	49.64	99,341	103,251
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	36.93		76,821	38.33	39.84	79,726	82,867
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	45.00		93,597	46.70	48.54	97,136	100,963
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	58.10		120,840	60.29	62.66	125,403	130,333
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	44.39		92,333	46.07	47.88	95,826	99,590
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	47.59		98,988	49.39	51.33	102,731	106,766
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	51.22		106,538	53.16	55.25	110,573	114,920
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	86.53		179,990	89.80	93.33	186,784	194,126
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	42.98		89,399	44.61	46.36	92,789	96,429
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	67.31		140,000	69.85	72.60	145,288	151,008
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	79.33		165,000	82.33	85.57	171,246	177,986
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	57.79		120,204	59.97	62.33	124,738	129,646
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	42.44		88,270	44.04	45.77	91,603	95,202
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	44.25		92,043	45.92	47.72	95,514	99,258
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	73.32		152,500	76.09	79.08	158,267	164,486
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	63.94		133,000	66.36	68.97	138,029	143,458
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	54.13		112,584	56.17	58.38	116,834	121,430
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	57.14		118,861	59.30	61.63	123,344	128,190
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	56.95		118,450	59.10	61.42	122,928	127,754
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	39.62		82,400	41.11	42.73	85,509	88,878
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	42.60		88,612	44.21	45.95	91,957	95,576
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	50.97		106,024	52.90	54.98	110,032	114,358
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	56.45		117,422	58.59	60.89	121,867	126,651
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	42.52		88,447	44.13	45.86	91,790	95,389
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	41.08		85,447	42.63	44.31	88,670	92,165
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	45.91		95,500	47.65	49.52	99,112	103,002
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	59.00		122,720	61.23	63.64	127,358	132,371
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	42.89		89,215	44.51	46.26	92,581	96,221
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	43.35		90,177	44.99	46.76	93,579	97,261
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	39.48		82,115	40.97	42.58	85,218	88,566
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	40.00		83,200	41.51	43.14	86,341	89,731
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	40.22		83,652	41.74	43.38	86,819	90,230
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	46.05		95,780	47.79	49.67	99,403	103,314
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	42.83		89,080	44.45	46.20	92,456	96,096
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	45.27		94,166	46.98	48.83	97,718	101,566

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
					Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013									166,712		173,264
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013									93,142		96,803
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013									89,627		93,142
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013									212,742		221,104
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013									147,368		153,150
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014									176,426		183,352
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014									98,051		101,899
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014									91,354		94,952
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014									88,213		91,686
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014									87,256		90,688
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014									100,256		104,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014									80,371		83,533
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014									98,259		102,128
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015									97,739		101,587
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015									158,787		165,027
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015									88,712		92,206
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015									87,610		91,062
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016									158,891		165,131
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020									99,341		103,251
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016									79,726		82,867
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016									97,136		100,963
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016									125,403		130,333
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016									95,826		99,590
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016									102,731		106,766
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016									110,573		114,920
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017									186,784		194,126
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990									92,789		96,429
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017									145,288		151,008
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017									171,246		177,986
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017									124,738		129,646
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017									91,603		95,202
137	240114	CORP-Engineering	Planning Engineer	8/14/2017									95,514		99,258
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017									158,267		164,486
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017									138,029		143,458
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018									116,834		121,430
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018									123,344		128,190
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018									122,928		127,754
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018									85,509		88,878
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018									91,957		95,576
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018									110,032		114,358
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018									121,867		126,651
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018									91,790		95,389
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018									88,670		92,165
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018									99,112		103,002
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018									127,358		132,371
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018									92,581		96,221
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018									93,579		97,261
153	240114	CORP-Engineering	Staff Engineer	8/27/2018									85,218		88,566
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018									86,341		89,731
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018									86,819		90,230
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018									99,403		103,314
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018									92,456		96,096
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018									97,718		101,566

Pennsylvania-American Water Company - Water Operations
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					Gross Labor						
						Base Year		Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	174.08		362,076	180.66	187.76	375,773	390,541
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	47.82		99,464	49.63	51.58	103,230	107,286
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	40.11		83,439	41.63	43.27	86,590	90,002
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	42.89		89,211	44.51	46.26	92,581	96,221
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	51.52		107,169	53.47	55.57	111,218	115,586
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	42.80		89,032	44.42	46.17	92,394	96,034
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	45.88		95,437	47.62	49.49	99,050	102,939
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	39.54		82,240	41.03	42.64	85,342	88,691
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	41.30		85,905	42.86	44.54	89,149	92,643
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	41.32		85,945	42.88	44.57	89,190	92,706
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	45.60		94,855	47.33	49.19	98,446	102,315
170	240114	CORP-Engineering	Project Manager	5/20/2019	52.88		110,000	54.88	57.04	114,150	118,643
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	40.29		83,795	41.81	43.45	86,965	90,376
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	45.09		93,780	46.79	48.63	97,323	101,150
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	44.42		92,392	46.10	47.91	95,888	99,653
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	50.83		105,735	52.76	54.83	109,741	114,046
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	50.72		105,491	52.63	54.70	109,470	113,776
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	44.31		92,168	45.99	47.80	95,659	99,424
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	43.14		89,724	44.77	46.53	93,122	96,782
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	126.80		263,754	131.60	136.77	273,728	284,482
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	37.85		78,733	39.28	40.82	81,702	84,906
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	34.86		72,500	36.17	37.59	75,234	78,187
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	39.32		81,789	40.81	42.41	84,885	88,213
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	34.84		72,467	36.16	37.58	75,213	78,166
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	40.33		83,881	41.85	43.49	87,048	90,459
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	59.06		122,835	61.29	63.70	127,483	132,496
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	42.84		89,117	44.46	46.21	92,477	96,117
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	40.87		85,000	42.41	44.08	88,213	91,686
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	45.14		93,893	46.85	48.69	97,448	101,275
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	38.94		81,000	40.41	42.00	84,053	87,360
189	240114	CORP-Engineering	Project Manager	6/8/2020	55.02		114,450	57.10	59.34	118,768	123,427
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	35.33		73,492	36.67	38.11	76,274	79,269
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	57.64		119,893	59.82	62.17	124,426	129,314
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	55.78		116,015	57.88	60.15	120,390	125,112
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	40.56		84,365	42.09	43.74	87,547	90,979
194	240114	CORP-Engineering	Engineer	10/12/2020	36.20		75,304	37.57	39.05	78,146	81,224
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	40.82		84,913	42.37	44.04	88,130	91,603
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	42.75		88,920	44.37	46.11	92,290	95,909
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	39.38		81,900	40.86	42.47	84,989	88,338
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	45.35		94,320	47.06	48.91	97,885	101,733
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	44.21		91,960	45.88	47.68	95,430	99,174
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	57.94		120,510	60.13	62.49	125,070	129,979
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	65.63		136,500	68.11	70.79	141,669	147,243
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	41.77		86,881	43.35	45.05	90,168	93,704
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	50.10		104,200	51.99	54.03	108,139	112,382
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	40.43		84,096	41.96	43.61	87,277	90,709
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	41.50		86,311	43.06	44.75	89,565	93,080
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	39.90		83,000	41.41	43.04	86,133	89,523
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	37.61		78,225	39.03	40.56	81,182	84,365
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	91.98		191,326	95.46	99.21	198,557	206,357
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	39.66		82,500	41.16	42.78	85,613	88,982
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	40.26		83,740	41.78	43.42	86,902	90,314
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	45.67		95,000	47.40	49.26	98,592	102,461

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Compensation

						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &		Total Overtime	Annualized Salaries &
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018									375,773			390,541
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018									103,230			107,286
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018									86,590			90,002
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018									92,581			96,221
163	240114	CORP-Engineering	Planning Engineer	2/4/2019									111,218			115,586
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019									92,394			96,034
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019									99,050			102,939
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019									85,342			88,691
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019									89,149			92,643
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019									89,190			92,706
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019									98,446			102,315
170	240114	CORP-Engineering	Project Manager	5/20/2019									114,150			118,643
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019									86,965			90,376
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019									97,323			101,150
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019									95,888			99,653
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019									109,741			114,046
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019									109,470			113,776
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019									95,659			99,424
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019									93,122			96,782
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019									273,728			284,482
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019									81,702			84,906
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019									75,234			78,187
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020									84,885			88,213
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020									75,213			78,166
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020									87,048			90,459
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020									127,483			132,496
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020									92,477			96,117
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020									88,213			91,686
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020									97,448			101,275
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020									84,053			87,360
189	240114	CORP-Engineering	Project Manager	6/8/2020									118,768			123,427
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020									76,274			79,269
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020									124,426			129,314
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020									120,390			125,112
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020									87,547			90,979
194	240114	CORP-Engineering	Engineer	10/12/2020									78,146			81,224
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997									88,130			91,603
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020									92,290			95,909
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020									84,989			88,338
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021									97,885			101,733
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021									95,430			99,174
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021									125,070			129,979
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021									141,669			147,243
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021									90,168			93,704
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021									108,139			112,382
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021									87,277			90,709
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021									89,565			93,080
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021									86,133			89,523
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021									81,182			84,365
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021									198,557			206,357
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021									85,613			88,982
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022									86,902			90,314
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022									98,592			102,461

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	45.67		95,000	47.40	49.26	98,592	102,461
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	44.78		93,150	46.48	48.31	96,678	100,485
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	39.65		82,480	41.15	42.77	85,592	88,962
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	59.20		123,141	61.44	63.85	127,795	132,808
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	48.52		100,914	50.35	52.33	104,728	108,846
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	56.24		116,975	58.36	60.65	121,389	126,152
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	44.00		91,520	45.66	47.45	94,973	98,696
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	42.13		87,623	43.72	45.44	90,938	94,515
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	40.38		84,000	41.91	43.56	87,173	90,605
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	54.71		113,796	56.78	59.01	118,102	122,741
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	38.46		80,000	39.92	41.49	83,034	86,299
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	38.00		79,040	39.44	40.99	82,035	85,259
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	39.62		82,400	41.11	42.73	85,509	88,878
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	41.24		85,783	42.80	44.48	89,024	92,518
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	44.02		91,569	45.69	47.49	95,035	98,779
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	40.87		85,000	42.41	44.08	88,213	91,686
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	53.96		112,243	56.00	58.20	116,480	121,056
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	44.52		92,610	46.21	48.03	96,117	99,902
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	45.67		95,000	47.40	49.26	98,592	102,461
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	79.33		165,000	82.33	85.57	171,246	177,986
232	240114	CORP-Engineering	Engineer	5/15/2023	32.50		67,600	33.73	35.06	70,158	72,925
233	240114	CORP-Engineering	Engineer	9/18/2023	32.39		67,378	33.62	34.94	69,930	72,675
234	240114	CORP-Engineering	Engineer	6/26/2023	33.30		69,269	34.56	35.92	71,885	74,714
235	240114	CORP-Engineering	Project Manager	6/26/2023	56.87		118,290	59.02	61.34	122,762	127,587
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	56.93		118,404	59.08	61.40	122,886	127,712
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	69.19		143,917	71.81	74.63	149,365	155,230
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	33.76		70,216	35.03	36.41	72,862	75,733
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	39.25		81,640	40.73	42.33	84,718	88,046
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	34.14		71,020	35.44	36.83	73,715	76,606
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	52.25		108,675	54.22	56.35	112,778	117,208
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	39.00		81,120	40.47	42.06	84,178	87,485
243	243301	BUTL-Production	Supvr Production	5/6/2024	40.00		83,200	41.51	43.14	86,341	89,731
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	32.81		68,250	34.05	35.39	70,824	73,611
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	33.34		69,339	34.60	35.96	71,968	74,797
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	59.42		123,600	61.67	64.09	128,274	133,307
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	43.58		90,640	45.22	47.00	94,058	97,760
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	40.85		84,975	42.40	44.07	88,192	91,666
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	52.00		108,150	53.96	56.08	112,237	116,646
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	54.47		113,300	56.53	58.75	117,582	122,200
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	44.87		93,330	46.57	48.40	96,866	100,672
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	43.29		90,045	44.93	46.70	93,454	97,136
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	53.85		112,000	55.88	58.08	116,230	120,806
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	40.87		85,000	42.41	44.08	88,213	91,686
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	37.50		78,000	38.92	40.45	80,954	84,136
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	50.48		105,000	52.39	54.45	108,971	113,256
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	33.65		70,000	34.93	36.30	72,654	75,504
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	76.92		160,000	79.83	82.97	166,046	172,578
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	55.29		115,000	57.38	59.64	119,350	124,051
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	31.25		65,000	32.43	33.70	67,454	70,096
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	76.92		160,000	79.83	82.97	166,046	172,578
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	43.27		90,000	44.90	46.66	93,392	97,053
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	56.49		117,500	58.63	60.93	121,950	126,734
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	43.27		90,000	44.90	46.66	93,392	97,053

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
					Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022									98,592		102,461
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022									96,678		100,485
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022									85,592		88,962
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022									127,795		132,808
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022									104,728		108,846
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022									121,389		126,152
218	241151	PITT-Production Haye	Supvr Production	4/25/2022									94,973		98,696
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022									90,938		94,515
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022									87,173		90,605
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022									118,102		122,741
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019									83,034		86,299
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007									82,035		85,259
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022									85,509		88,878
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022									89,024		92,518
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022									95,035		98,779
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022									88,213		91,686
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022									116,480		121,056
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023									96,117		99,902
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023									98,592		102,461
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023									171,246		177,986
232	240114	CORP-Engineering	Engineer	5/15/2023									70,158		72,925
233	240114	CORP-Engineering	Engineer	9/18/2023									69,930		72,675
234	240114	CORP-Engineering	Engineer	6/26/2023									71,885		74,714
235	240114	CORP-Engineering	Project Manager	6/26/2023									122,762		127,587
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023									122,886		127,712
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023									149,365		155,230
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023									72,862		75,733
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024									84,718		88,046
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024									73,715		76,606
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024									112,778		117,208
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024									84,178		87,485
243	243301	BUTL-Production	Supvr Production	5/6/2024									86,341		89,731
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024									70,824		73,611
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024									71,968		74,797
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024									128,274		133,307
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024									94,058		97,760
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024									88,192		91,666
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024									112,237		116,646
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024									117,582		122,200
251	241151	PITT-Production Haye	Supvr Production	9/16/2024									96,866		100,672
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024									93,454		97,136
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024									116,230		120,806
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025									88,213		91,686
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025									80,954		84,136
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025									108,971		113,256
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025									72,654		75,504
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025									166,046		172,578
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025									119,350		124,051
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025									67,454		70,096
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025									166,046		172,578
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025									93,392		97,053
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025									121,950		126,734
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025									93,392		97,053

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025				71.35	74.15	148,408	154,232
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025				71.35	74.15	148,408	154,232
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025				38.14	39.64	79,331	82,451
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025				57.86	60.13	120,349	125,070
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025				49.55	51.50	103,064	107,120
			Total Non-Collective Bargaining Unit Salary			$0	$28,921,803			$33,214,605	$34,519,930

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
							Overtime Hours						2026		2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025									79,331		82,451
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025									79,331		82,451
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025									120,349		125,070
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025									89,045		92,539
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025									79,331		82,451
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025									89,045		92,539
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025									148,408		154,232
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025									89,045		92,539
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025									148,408		154,232
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025									103,064		107,120
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025									120,349		125,070
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025									89,045		92,539
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025									120,349		125,070
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025									89,045		92,539
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025									79,331		82,451
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025									103,064		107,120
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025									120,349		125,070
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025									120,349		125,070
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025									79,331		82,451
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025									120,349		125,070
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025									89,045		92,539
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025									89,045		92,539
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025									103,064		107,120
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025									103,064		107,120
			Total Non-Collective Bargaining Unit Salary		$0	$0	-	-	-	-	-	$0	$33,214,605	$0	$34,519,930

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
Collective Bargaining Unit											
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	$37.27	$40,970	$77,820	$38.63	$39.92	$80,653	$83,350
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	37.72	12,002	78,759	39.09	40.40	81,627	84,357
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	37.04	13,876	77,340	38.39	39.67	80,155	82,836
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	37.13	9,739	77,527	38.48	39.77	80,350	83,037
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	37.90	14,195	79,135	39.28	40.59	82,016	84,759
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	37.16	75,872	77,590	38.51	39.80	80,415	83,104
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	37.13	70	77,527	38.48	39.77	80,350	83,037
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	39.57	22,229	82,622	41.01	42.38	85,630	88,494
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	37.90	38,664	79,135	39.28	40.59	82,016	84,759
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	37.13	15,178	77,527	38.48	39.77	80,350	83,037
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	36.84	33,690	77,445	37.79	38.52	78,900	80,424
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	37.02	19,082	77,298	37.72	38.45	78,760	80,291
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	39.28	34,286	84,418	41.61	42.82	86,882	89,408
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	37.02	30,840	77,820	37.97	38.70	79,282	80,813
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	36.73	307	76,692	37.42	38.15	78,143	79,662
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	37.10	25,255	77,988	38.05	38.79	79,453	80,987
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	38.22	10,493	79,803	38.94	39.70	81,313	82,894
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	36.84	12,502	76,922	37.54	38.27	78,377	79,901
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	36.84	11,775	77,444	37.79	38.52	78,899	80,423
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	38.09	1,944	80,158	39.53	40.71	82,539	85,002
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	38.30	17,824	80,910	39.90	41.08	83,311	85,775
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	37.02	12,739	77,820	37.97	38.70	79,282	80,813
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	37.02	25,049	77,298	37.72	38.45	78,760	80,291
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	37.10	20,446	77,987	38.05	38.79	79,452	80,986
25	243301	BUTL-Production	Operator U537O	5/4/1998	38.22	25,665	79,803	38.94	39.70	81,313	82,894
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	37.00	16,003	77,779	37.95	38.68	79,240	80,771
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	36.73	6,701	76,692	37.42	38.15	78,143	79,662
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	37.10	32,011	77,987	38.05	38.79	79,453	80,987
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	36.84	25,866	77,445	37.79	38.52	78,900	80,423
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	37.02	12,308	77,298	37.72	38.45	78,760	80,291
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	38.22	288	79,803	38.94	39.70	81,313	82,894
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	37.02	20,171	77,820	37.97	38.70	79,282	80,813
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	36.73	47	76,692	37.42	38.15	78,143	79,662
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	37.12	4,884	78,030	38.07	38.81	79,496	81,032
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	37.10	18,516	77,987	38.05	38.79	79,452	80,987
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	36.67	1,449	76,567	37.36	38.09	78,015	79,532
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	34.54	44,535	73,059	36.11	37.18	75,403	77,637
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	35.02	38,308	74,061	36.61	37.69	76,438	78,703
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	33.60	40,431	71,096	35.14	36.18	73,376	75,550
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	34.54	51,572	73,059	36.11	37.18	75,403	77,637
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	35.02	26,105	73,122	36.16	37.24	75,498	77,763
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	35.22	19,668	73,539	36.36	37.46	75,929	78,207
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	34.54	25,584	73,059	36.11	37.18	75,403	77,637
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	35.25	13,170	73,602	36.40	37.49	76,003	78,283
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	36.28	15,246	75,753	37.46	38.58	78,215	80,561
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	33.60	10,287	71,096	35.14	36.18	73,376	75,550
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	34.54	37,533	72,642	35.91	36.98	74,986	77,220
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	35.22	41,635	74,479	36.81	37.91	76,869	79,147
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	35.25	4,255	73,602	36.40	37.49	76,003	78,283
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	33.60	24,149	71,096	35.14	36.18	73,376	75,550
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	36.28	7,456	75,753	37.46	38.58	78,215	80,561
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	35.22	51,773	74,479	36.81	37.91	76,869	79,147

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor										
							Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	$270	$0	-	-	526.7	149.3	-	$42,447	$123,370	$43,853	$127,474
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	15	873	-	-	158.8	38.7	-	12,435	94,950	12,848	98,092
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	-	-	-	-	246.2	-	-	14,374	94,529	14,848	97,684
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	-	-	-	-	162.5	8.0	-	10,090	90,441	10,425	93,462
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	15	-	-	-	246.8	-	-	14,706	96,737	15,192	99,966
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	1,305	-	-	-	994.3	266.7	-	78,612	160,332	81,220	165,629
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	-	-	-	-	1.3	-	-	73	80,423	75	83,113
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	-	757	-	-	220.7	112.7	-	23,030	109,418	23,793	113,044
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	60	-	-	-	670.8	2.0	-	40,058	122,135	41,385	126,204
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	-	-	-	-	270.0	-	-	15,725	96,075	16,247	99,284
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	6,411	-	-	-	424.5	131.7	-	34,317	119,628	34,974	121,809
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	5,137	-	-	-	216.7	92.3	-	19,439	103,336	19,812	105,240
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	1,974	-	-	-	534.3	19.7	-	35,279	124,135	36,296	127,679
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	7,251	-	-	-	393.3	114.3	-	31,413	117,945	32,013	120,077
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	-	-	-	-	5.5	-	-	313	78,455	319	79,981
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	3,740	-	-	-	413.0	25.0	-	25,724	108,917	26,216	110,944
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	381	15	-	-	168.3	9.8	-	10,690	92,399	10,896	94,186
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	1,508	-	-	-	187.3	28.0	-	12,737	92,622	12,983	94,391
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	1,612	-	-	-	179.7	22.5	-	11,994	92,505	12,224	94,259
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	102	-	-	-	27.3	4.5	-	2,001	84,642	2,060	87,165
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	1,623	-	-	-	291.3	9.5	-	18,348	103,283	18,886	106,285
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	3,092	-	-	-	157.3	50.8	-	12,975	95,348	13,223	97,127
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	6,583	-	-	-	350.2	72.5	-	25,518	110,861	26,010	112,884
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	3,683	-	-	-	288.4	54.8	-	20,827	103,961	21,225	105,894
25	243301	BUTL-Production	Operator U537O	5/4/1998	126	377	-	184.0	248.4	32.7	-	26,148	107,963	26,653	110,050
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	8,020	-	-	-	235.0	36.7	-	16,301	103,561	16,613	105,404
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	3,323	-	-	-	100.9	14.5	-	6,827	88,293	6,958	89,943
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	4,613	-	-	-	454.1	83.0	-	32,605	116,671	33,228	118,828
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	4,795	-	-	-	379.9	60.5	-	26,347	110,041	26,851	112,069
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	3,998	-	-	-	166.8	39.3	-	12,538	95,295	12,779	97,068
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	-	-	-	-	5.0	-	-	294	81,607	299	83,193
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	4,740	-	-	-	264.0	69.7	-	20,545	104,567	20,938	106,491
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	-	-	-	-	0.8	-	-	47	78,190	48	79,710
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	1,253	-	-	-	68.3	13.5	-	4,975	85,725	5,070	87,355
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	862	-	-	-	316.3	8.0	-	18,860	99,175	19,221	101,070
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	121	-	-	-	26.0	-	-	1,476	79,612	1,504	81,157
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	1,456	-	-	-	756.3	63.3	-	45,951	122,810	47,300	126,393
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	1,396	-	-	-	555.7	118.0	-	39,525	117,359	40,686	120,784
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	944	-	-	-	676.2	81.3	-	41,716	116,036	42,941	119,434
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	1,496	-	-	-	757.0	161.8	-	53,210	130,109	54,772	133,904
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	636	-	-	-	439.8	39.2	-	26,945	103,079	27,745	106,144
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	236	-	-	-	280.3	66.3	-	20,301	96,466	20,904	99,347
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	924	-	-	-	447.7	26.2	-	26,396	102,723	27,171	105,732
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	184	15	-	-	163.9	61.9	-	13,595	89,797	13,999	92,481
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	208	435	-	-	249.0	21.5	-	15,737	94,594	16,205	97,409
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	472	-	-	-	195.3	3.0	-	10,614	84,462	10,925	86,946
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	1,224	-	-	-	553.2	119.3	-	38,733	114,942	39,876	118,319
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	1,276	-	-	-	707.2	47.8	-	42,959	121,104	44,220	124,643
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	28	5	-	-	38.8	30.3	-	4,391	80,428	4,521	82,838
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	508	-	-	-	421.8	34.5	-	24,915	98,800	25,646	101,703
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	144	61	-	-	59.5	56.8	-	7,695	86,115	7,923	88,689
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	1,060	-	-	-	800.2	119.5	-	53,420	131,349	54,991	135,197

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	34.54	19,100	73,059	36.11	37.18	75,403	77,637
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	34.54	23,485	73,059	36.11	37.18	75,403	77,637
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	34.27	8,571	72,495	35.83	36.90	74,821	77,037
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	36.28	21,743	75,753	37.46	38.58	78,215	80,561
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	36.28	32,611	75,753	37.46	38.58	78,215	80,561
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	36.28	17,179	75,753	37.46	38.58	78,215	80,561
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	34.27	21,644	72,495	35.83	36.90	74,821	77,037
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	36.28	16,115	75,753	37.46	38.58	78,215	80,561
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	35.02	48,026	74,061	36.61	37.69	76,438	78,703
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	33.41	1,246	69,760	34.50	35.53	72,027	74,188
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	35.25	18,225	73,602	36.40	37.49	76,003	78,283
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	34.54	38,074	73,059	36.11	37.18	75,403	77,637
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	34.27	29,087	71,556	35.38	36.45	73,881	76,098
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	34.54	28,682	73,059	36.11	37.18	75,403	77,637
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	34.27	17,606	72,495	35.83	36.90	74,821	77,037
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	34.05	-	71,096	34.93	35.83	72,942	74,815
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	34.10	4,148	71,201	35.13	36.09	73,351	75,356
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	34.94	4,566	72,955	35.81	36.80	74,771	76,843
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	34.94	3,508	72,955	35.81	36.80	74,771	76,843
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	34.94	7,748	72,955	35.81	36.80	74,771	76,843
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	37.37	12,830	78,029	38.34	39.32	80,054	82,110
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	37.16	3,515	77,590	38.51	39.80	80,415	83,104
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	37.16	16,470	77,590	38.51	39.80	80,415	83,104
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	36.84	3,734	77,444	37.79	38.52	78,899	80,423
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	39.57	24,328	82,622	41.01	42.38	85,630	88,494
78	244101	INDI-Production	Operator U537O	8/9/1999	38.22	18,024	79,803	38.94	39.70	81,313	82,894
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	37.10	7,381	77,465	37.80	38.54	78,930	80,464
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	36.73	10,880	77,214	37.67	38.40	78,665	80,184
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	36.63	5,839	76,483	37.58	38.55	78,469	80,484
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	36.84	2,282	76,922	37.54	38.27	78,377	79,901
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	35.22	4,712	74,479	36.81	37.91	76,869	79,147
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	37.13	-	77,527	38.48	39.77	80,350	83,037
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	36.84	3,777	76,922	37.54	38.27	78,377	79,901
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	37.02	8,475	77,298	37.72	38.45	78,760	80,291
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	34.94	3,694	72,955	35.81	36.80	74,771	76,843
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	37.16	70,730	77,590	38.51	39.80	80,415	83,104
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	37.90	56,949	79,135	39.28	40.59	82,016	84,759
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	35.02	37,715	74,061	36.61	37.69	76,438	78,703
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	38.22	28,371	79,803	38.94	39.70	81,313	82,894
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	37.02	7,929	77,820	37.97	38.70	79,282	80,813
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	37.00	9,843	77,778	37.95	38.68	79,239	80,770
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	36.28	15,479	75,753	37.46	38.58	78,215	80,561
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	37.90	21,678	79,135	39.28	40.59	82,016	84,759
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	35.02	25,805	74,061	36.61	37.69	76,438	78,703
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	37.90	73,251	79,135	39.28	40.59	82,016	84,759
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	37.13	6,018	77,527	38.48	39.77	80,350	83,037
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	36.73	1,633	76,692	37.42	38.15	78,143	79,662
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	34.54	17,177	73,059	36.11	37.18	75,403	77,637
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	37.97	15,768	79,281	38.69	39.44	80,781	82,351
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	38.16	41,695	79,678	39.55	40.87	82,579	85,341
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	32.26	5,996	67,359	33.10	33.95	69,107	70,882
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	38.16	9,539	79,678	39.55	40.87	82,579	85,341
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	34.94	5,153	72,955	35.81	36.80	74,771	76,843

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						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &		Total Overtime	Annualized Salaries &
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	584	-	-	-	360.3	-	-	19,706	95,693		20,285	98,505
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	964	-	-	-	387.8	41.3	-	24,230	100,597		24,941	103,542
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	60	-	-	-	155.0	6.0	-	8,843	83,724		9,103	86,200
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	736	836	-	-	367.7	21.7	-	22,444	102,231		23,113	105,245
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	988	805	-	-	443.3	112.7	-	33,661	113,668		34,662	117,015
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	304	115	-	-	244.7	51.2	-	17,733	96,366		18,260	99,240
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	624	-	-	-	400.8	7.7	-	22,331	97,776		22,986	100,647
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	480	689	-	-	283.0	8.0	-	16,635	96,019		17,130	98,860
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	1,428	-	-	-	700.3	145.0	-	49,551	127,417		51,006	131,136
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	148	-	-	-	24.7	-	-	1,286	73,462		1,325	75,661
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	404	23	-	-	214.9	94.2	-	18,812	95,242		19,370	98,080
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	1,576	-	-	-	584.5	100.8	-	39,284	116,263		40,438	119,651
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	980	-	-	-	552.5	6.0	-	30,024	104,885		30,916	107,994
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	1,032	-	-	-	486.5	40.8	-	29,593	106,028		30,461	109,130
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	412	-	-	-	288.6	34.8	-	18,166	93,399		18,699	96,149
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	-	-	-	-	-	-	-	-	72,942		-	74,815
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	36	-	48.3	-	48.5	-	-	4,273	77,660		4,389	79,781
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	6	-	-	-	86.2	-	-	4,679	79,456		4,807	81,657
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	-	-	-	-	24.6	31.5	-	3,595	78,366		3,694	80,537
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	38	-	-	-	122.8	17.7	-	7,939	82,747		8,156	85,037
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	-	-	-	-	226.8	-	-	13,160	93,214		13,495	95,605
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	105	-	-	-	62.1	-	-	3,641	84,161		3,761	86,970
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	120	-	-	-	270.7	16.0	-	17,063	97,598		17,627	100,851
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	692	-	-	-	57.7	6.7	-	3,803	83,394		3,876	84,991
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	30	781	-	-	275.1	98.0	-	25,205	111,646		26,039	115,345
78	244101	INDI-Production	Operator U537O	8/9/1999	-	328	-	160.0	169.0	8.0	-	18,363	100,004		18,718	101,940
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	1,049	-	-	-	121.8	6.8	-	7,519	87,498		7,663	89,176
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	1,292	-	-	-	177.2	12.5	-	11,082	91,039		11,294	92,770
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	120	-	26.7	-	67.1	15.5	-	5,990	84,579		6,143	86,747
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	183	-	-	-	32.5	6.3	-	2,325	80,886		2,370	82,454
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	-	-	-	-	68.7	13.8	-	4,861	81,730		5,004	84,151
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	-	-	-	-	-	-	-	-	80,350		-	83,037
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	1,064	-	-	-	53.0	11.2	-	3,848	83,289		3,923	84,887
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	2,973	-	-	-	131.3	15.0	-	8,634	90,367		8,800	92,064
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	25	-	-	-	53.0	12.6	-	3,785	78,581		3,889	80,758
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	1,485	-	-	-	1,044.3	160.6	-	73,284	155,184		75,715	160,304
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	300	-	-	-	633.1	269.3	-	59,002	141,319		60,957	146,016
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	1,076	-	-	-	611.5	68.2	-	38,915	116,428		40,057	119,836
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	252	398	-	176.0	267.8	58.0	-	28,904	110,868		29,463	113,007
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	1,641	-	-	-	124.6	11.6	-	8,076	88,999		8,230	90,684
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	2,587	-	-	-	127.2	35.2	-	10,026	91,852		10,217	93,574
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	576	669	-	-	255.7	20.0	-	15,978	95,437		16,454	98,260
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	120	-	-	-	359.0	13.3	-	22,457	104,594		23,200	108,079
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	656	-	-	-	452.8	20.8	-	26,625	103,719		27,407	106,766
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	1,710	-	-	-	1,033.1	183.7	-	75,896	159,622		78,414	164,883
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	75	-	-	-	96.3	8.0	-	6,235	86,660		6,441	89,554
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	139	609	-	-	17.7	8.7	-	1,663	80,554		1,695	82,105
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	744	-	-	-	323.7	-	-	17,722	93,869		18,241	96,622
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	1,113	70	-	8.0	204.5	47.2	-	16,063	98,028		16,373	99,907
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	150	-	-	-	663.1	44.2	-	43,200	125,929		44,632	130,123
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	156	-	24.0	-	89.2	13.5	-	6,150	75,414		6,307	77,345
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	15	-	-	-	132.8	24.3	-	9,883	92,477		10,211	95,567
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	75	-	-	-	74.4	16.8	-	5,279	80,125		5,423	82,342

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	37.10	36,435	77,465	37.80	38.54	78,930	80,464
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	36.67	8,148	77,090	37.61	38.34	78,538	80,055
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	34.94	16,558	72,955	35.81	36.80	74,771	76,843
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	36.73	5,517	76,692	37.42	38.15	78,143	79,662
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	36.84	19,224	77,444	37.79	38.52	78,899	80,423
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	33.60	6,576	70,157	34.69	35.73	72,437	74,610
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	34.05	6,785	71,096	34.93	35.83	72,942	74,815
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	37.00	2,348	77,256	37.70	38.43	78,717	80,248
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	37.08	940	77,423	38.43	39.72	80,242	82,925
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	37.13	32,821	77,527	38.48	39.77	80,350	83,037
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	36.84	2,997	76,922	37.54	38.27	78,377	79,901
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	37.90	45,060	79,135	39.28	40.59	82,016	84,759
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	37.90	43,880	79,135	39.28	40.59	82,016	84,759
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	37.02	8,123	77,298	37.72	38.45	78,760	80,291
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	32.38	413	67,609	33.56	34.68	70,071	72,414
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	37.27	44,643	77,820	38.63	39.92	80,653	83,350
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	37.13	899	77,527	38.48	39.77	80,350	83,037
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	33.60	18,854	70,157	34.69	35.73	72,437	74,610
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	37.90	36,603	79,135	39.28	40.59	82,016	84,759
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	37.27	8,507	77,820	38.63	39.92	80,653	83,350
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	37.12	11,895	78,029	38.07	38.81	79,495	81,030
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	37.12	1,810	78,029	38.07	38.81	79,495	81,030
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	36.73	7,119	76,692	37.42	38.15	78,143	79,662
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	33.60	45,302	70,794	35.00	36.04	73,074	75,247
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	36.77	15,349	76,776	37.97	39.10	79,271	81,649
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	37.90	43,881	79,135	39.28	40.59	82,016	84,759
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	35.22	32,326	74,479	36.81	37.91	76,869	79,147
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	38.22	3,006	79,803	38.94	39.70	81,313	82,894
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	35.22	10,098	73,539	36.36	37.46	75,929	78,207
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	36.73	885	76,692	37.42	38.15	78,143	79,662
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	37.84	4,895	79,010	38.98	40.05	81,390	83,624
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	34.05	15,538	71,096	34.93	35.83	72,942	74,815
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	37.13	7,314	77,527	38.48	39.77	80,350	83,037
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	36.28	3,521	75,753	37.46	38.58	78,215	80,561
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	36.73	2,942	76,692	37.42	38.15	78,143	79,662
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	37.90	41,302	79,135	39.28	40.59	82,016	84,759
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	36.73	6,222	77,214	37.67	38.40	78,665	80,184
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	36.73	12,853	77,214	37.67	38.40	78,665	80,184
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	35.25	16,114	73,602	36.40	37.49	76,003	78,283
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	37.08	36,926	77,423	38.43	39.72	80,242	82,925
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	37.90	45,678	79,135	39.28	40.59	82,016	84,759
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	37.00	12,611	77,779	37.95	38.68	79,240	80,770
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	36.84	9,875	77,444	37.79	38.52	78,899	80,423
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	35.02	19,956	73,122	36.16	37.24	75,498	77,763
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	35.22	21,698	74,061	36.61	37.71	76,451	78,729
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	35.02	17,418	73,122	36.16	37.24	75,498	77,763
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	35.22	26,711	73,539	36.36	37.46	75,929	78,207
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	34.70	18,058	72,454	35.57	36.56	74,270	76,328
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	31.50	20,536	65,772	32.28	33.17	67,401	69,269
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	34.94	32,799	72,955	35.81	36.80	74,771	76,843
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	35.22	18,675	73,539	36.36	37.46	75,929	78,207
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	37.08	4,975	77,423	38.43	39.72	80,242	82,925
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	37.90	49,747	79,135	39.28	40.59	82,016	84,759

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						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &		Total Overtime	Annualized Salaries &
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	2,963	-	-	-	624.5	17.5	-	37,117	119,010		37,831	121,259
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	395	-	-	-	116.0	22.1	-	8,300	87,233		8,458	88,908
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	63	-	-	-	242.6	53.0	-	16,967	91,800		17,433	94,339
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	966	-	-	-	77.3	16.3	-	5,621	84,729		5,729	86,356
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	3,911	221	-	-	297.3	33.7	-	19,581	102,612		19,956	104,511
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	240	-	-	-	119.3	7.3	-	6,787	79,464		6,989	81,839
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	396	-	-	-	126.2	4.0	-	6,960	80,297		7,137	82,348
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	471	-	-	-	31.5	7.8	-	2,392	81,580		2,438	83,156
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	15	-	-	-	16.5	-	-	973	81,230		1,005	83,945
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	1,845	-	-	-	570.8	10.2	-	34,006	116,201		35,134	120,016
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	62	-	-	-	53.6	-	-	3,053	81,491		3,112	83,074
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	90	-	-	-	756.6	21.3	-	46,685	128,792		48,232	133,081
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	90	-	-	-	743.3	16.3	-	45,463	127,570		46,971	131,820
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	1,957	-	-	-	105.8	29.2	-	8,275	88,991		8,434	90,682
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	-	428	-	-	8.5	-	-	428	70,927		442	73,285
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	1,320	-	-	-	711.4	60.0	-	46,254	128,227		47,787	132,458
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	-	-	-	-	16.0	-	-	932	81,282		963	84,000
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	616	-	-	-	345.7	18.5	-	19,461	92,514		20,039	95,265
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	570	-	-	-	472.0	124.2	-	37,923	120,509		39,179	124,508
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	270	318	-	-	136.0	10.5	-	8,812	90,053		9,103	93,041
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	1,240	-	-	-	191.2	14.2	-	12,116	92,851		12,348	94,618
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	61	-	-	-	21.1	8.0	-	1,844	81,399		1,879	82,970
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	1,537	-	-	-	117.3	7.8	-	7,252	86,932		7,391	88,590
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	1,752	-	-	-	772.0	83.5	-	46,748	121,574		48,127	125,126
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	272	-	-	-	275.3	-	-	15,842	95,385		16,313	98,234
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	15	-	-	-	553.2	158.4	-	45,463	127,494		46,969	131,743
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	312	-	-	-	508.3	67.8	-	33,354	110,535		34,334	113,793
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	56	-	-	-	41.9	7.5	-	3,062	84,431		3,121	86,071
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	204	-	-	-	152.7	27.3	-	10,423	86,556		10,732	89,143
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	244	-	-	-	15.8	-	-	901	79,288		918	80,825
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	132	-	-	-	85.5	-	-	5,042	86,564		5,179	88,935
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	84	-	-	-	227.2	56.2	-	15,939	88,965		16,345	91,244
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	330	-	-	-	119.6	8.0	-	7,578	88,258		7,829	91,197
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	80	6	-	-	44.0	15.0	-	3,634	81,934		3,742	84,388
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	869	-	-	-	37.2	11.8	-	2,997	82,009		3,055	83,585
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	720	-	-	-	580.2	104.7	-	42,792	125,528		44,210	129,689
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	1,129	-	-	-	94.0	12.7	-	6,338	86,131		6,459	87,771
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	2,661	-	-	-	165.8	47.3	-	13,091	94,417		13,341	96,186
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	284	21	-	-	184.3	87.7	-	16,633	92,942		17,127	95,715
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	990	-	-	-	620.5	28.0	-	38,258	119,490		39,526	123,442
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	525	-	-	-	694.2	76.4	-	47,325	129,867		48,894	134,178
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	3,858	-	-	-	162.5	45.7	-	12,846	95,943		13,091	97,719
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	1,103	59	-	-	149.8	19.3	-	10,058	90,119		10,250	91,835
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	708	-	-	-	359.0	13.0	-	20,599	96,805		21,211	99,682
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	264	-	-	-	336.8	50.0	-	22,391	99,106		23,051	102,045
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	680	-	-	-	293.6	26.0	-	17,978	94,156		18,512	96,956
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	440	-	-	-	441.7	44.2	-	27,570	103,940		28,389	107,037
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	200	-	-	-	305.9	28.2	-	18,506	92,976		19,014	95,543
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	106	-	-	-	334.2	72.3	-	21,040	88,547		21,618	90,993
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	6	-	-	-	561.8	44.1	-	33,608	108,386		34,532	111,382
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	632	-	-	-	306.3	33.0	-	19,277	95,838		19,850	98,689
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	120	-	-	-	77.8	8.0	-	5,154	85,516		5,325	88,370
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	645	-	-	-	721.8	109.2	-	51,542	134,204		53,251	138,656

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	34.05	4,137	71,096	34.93	35.83	72,942	74,815
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	34.05	6,034	71,096	34.93	35.83	72,942	74,815
161	244101	INDI-Production	Operator U537O	8/13/2007	38.22	18,083	79,803	38.94	39.70	81,313	82,894
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	34.27	8,660	71,556	35.38	36.45	73,881	76,098
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	36.28	13,595	75,753	37.46	38.58	78,215	80,561
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	37.00	2,483	77,256	37.70	38.43	78,717	80,248
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	38.09	49,147	79,532	39.23	40.41	81,912	84,376
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	36.84	11,078	76,922	37.54	38.27	78,377	79,901
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	35.79	9,506	74,730	36.87	37.88	76,985	79,093
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	37.08	803	77,423	38.43	39.72	80,242	82,925
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	33.60	18,343	70,157	34.69	35.73	72,437	74,610
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	36.73	14,801	77,214	37.67	38.40	78,665	80,184
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	35.02	19,672	74,061	36.61	37.69	76,438	78,703
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	37.27	12,478	77,820	38.63	39.92	80,653	83,350
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	35.22	24,723	73,539	36.36	37.46	75,929	78,207
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	36.73	26,412	76,692	37.42	38.15	78,143	79,662
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	35.65	12,195	74,437	36.55	37.56	76,316	78,431
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	36.73	10,266	76,692	37.42	38.15	78,143	79,662
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	35.22	15,632	74,479	36.81	37.91	76,869	79,147
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	35.25	6,781	73,602	36.40	37.49	76,003	78,283
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	37.08	7,049	77,423	38.43	39.72	80,242	82,925
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	34.61	10,730	72,266	35.51	36.42	74,141	76,046
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	37.08	2,791	77,423	38.43	39.72	80,242	82,925
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	35.70	137	74,542	36.38	37.08	75,952	77,428
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	36.84	1,923	76,922	37.54	38.27	78,377	79,901
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	37.27	37,283	77,820	38.63	39.92	80,653	83,350
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	36.84	7,566	76,922	37.54	38.27	78,377	79,901
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	37.90	65,447	79,135	39.28	40.59	82,016	84,759
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	36.67	418	76,567	37.36	38.09	78,015	79,532
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	37.02	11,582	77,298	37.72	38.45	78,760	80,291
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	37.00	14,939	77,256	37.70	38.43	78,717	80,248
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	36.67	2,272	76,567	37.36	38.09	78,015	79,532
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	37.00	11,550	77,256	37.70	38.43	78,717	80,248
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	34.61	22,297	72,266	35.51	36.42	74,141	76,046
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	37.90	889	79,135	39.28	40.59	82,016	84,759
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	36.73	9,654	76,692	37.42	38.15	78,143	79,662
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	37.10	15,388	77,465	37.80	38.54	78,930	80,464
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	37.10	26,831	77,465	37.80	38.54	78,930	80,464
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	36.73	17,997	76,692	37.42	38.15	78,143	79,662
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	36.36	111	75,920	37.05	37.77	77,356	78,859
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	37.00	5,526	77,778	37.95	38.68	79,239	80,770
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	36.73	7,401	77,214	37.67	38.40	78,665	80,184
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	36.73	31,019	76,692	37.42	38.15	78,143	79,662
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	36.73	13,801	76,692	37.42	38.15	78,143	79,662
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	36.73	7,972	76,692	37.42	38.15	78,143	79,662
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	36.73	8,111	77,214	37.67	38.40	78,665	80,184
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	36.73	18,446	76,692	37.42	38.15	78,143	79,662
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	38.26	42,753	79,887	39.65	40.98	82,795	85,564
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	36.28	24,438	75,753	37.46	38.58	78,215	80,561
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	37.13	13,379	77,527	38.48	39.77	80,350	83,037
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	35.22	23,488	74,479	36.81	37.91	76,869	79,147
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	37.37	14,995	78,029	38.34	39.32	80,054	82,110
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	36.84	18,749	76,922	37.54	38.27	78,377	79,901

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	168	-	-	-	80.2	-	-	4,243	77,353	4,351	79,334
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	12	-	32.0	-	74.8	16.0	-	6,189	79,143	6,348	81,175
161	244101	INDI-Production	Operator U537O	8/13/2007	1,011	418	-	200.0	137.0	8.0	-	18,423	101,165	18,780	103,102
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	24	-	-	-	166.8	-	-	8,939	82,844	9,205	85,327
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	424	705	-	-	234.6	10.0	-	14,034	93,378	14,452	96,142
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	146	-	-	-	37.3	5.3	-	2,529	81,392	2,578	82,971
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	3,309	-	-	-	799.5	40.2	-	50,606	135,828	52,116	139,801
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	932	-	-	-	170.5	20.9	-	11,285	90,594	11,502	92,335
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	168	-	39.0	-	146.1	3.0	-	9,791	86,944	10,058	89,319
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	30	-	-	-	14.3	-	-	832	81,104	859	83,815
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	740	-	-	-	347.8	9.5	-	18,933	92,110	19,496	94,846
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	4,416	-	-	-	240.8	17.3	-	15,077	98,157	15,365	99,965
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	804	-	-	-	339.5	20.0	-	20,297	97,539	20,892	100,399
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	240	-	-	-	151.3	52.2	-	12,928	93,821	13,356	96,946
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	960	-	-	-	414.4	37.6	-	25,521	102,410	26,281	105,448
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	6,606	-	-	-	397.3	58.1	-	26,906	111,655	27,424	113,692
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	13	-	-	-	123.4	76.5	-	12,499	88,828	12,842	91,285
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	2,194	-	-	-	154.6	22.3	-	10,459	90,796	10,660	92,516
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	212	-	-	-	247.8	31.2	-	16,129	93,210	16,603	95,961
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	192	11	-	-	74.2	39.3	-	6,999	83,205	7,206	85,692
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	165	-	-	-	83.4	32.0	-	7,304	87,711	7,547	90,637
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	180	-	26.7	-	156.5	23.0	-	11,007	85,328	11,287	87,512
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	15	-	-	-	49.6	-	-	2,891	83,148	2,987	85,927
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	-	-	-	-	2.5	-	-	139	76,091	142	77,570
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	449	-	-	-	26.3	6.0	-	1,959	80,785	1,997	82,346
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	1,155	-	-	-	611.8	36.6	-	38,627	120,436	39,908	124,413
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	569	867	-	-	68.5	50.1	-	7,707	87,520	7,855	89,192
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	360	-	-	-	979.1	121.8	-	67,810	150,186	70,059	155,178
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	-	-	-	-	7.5	-	-	426	78,441	434	79,966
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	2,845	-	-	-	154.7	38.7	-	11,799	93,403	12,026	95,161
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	2,049	-	-	-	214.1	39.2	-	15,219	95,985	15,512	97,808
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	-	-	-	-	35.7	4.0	-	2,315	80,330	2,359	81,891
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	1,310	-	-	-	179.7	19.6	-	11,766	91,794	11,992	93,550
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	756	-	26.7	-	316.0	69.2	-	22,871	97,769	23,454	100,255
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	-	928	-	-	10.2	4.0	-	921	83,866	952	86,639
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	2,993	-	-	-	141.5	23.8	-	9,835	90,971	10,024	92,679
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	4,880	-	-	-	215.1	43.8	-	15,676	99,486	15,978	101,322
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	7,452	-	-	-	386.2	68.0	-	27,333	113,714	27,858	115,775
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	5,172	-	-	-	251.5	53.8	-	18,334	101,649	18,687	103,521
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	60	-	-	-	2.0	-	-	113	77,528	115	79,034
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	923	-	-	-	76.3	16.0	-	5,628	85,791	5,736	87,428
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	1,611	-	-	-	96.7	26.3	-	7,539	87,815	7,682	89,478
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	10,472	-	-	-	398.7	119.2	-	31,600	120,215	32,208	122,342
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	2,502	-	-	-	180.0	51.0	-	14,059	94,705	14,330	96,494
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	2,356	-	-	-	127.0	12.3	-	8,122	88,621	8,278	90,296
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	2,202	-	-	-	117.5	20.3	-	8,262	89,129	8,420	90,806
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	6,970	-	-	-	255.6	56.7	-	18,791	103,903	19,152	105,783
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	825	-	-	-	644.3	69.6	-	44,293	127,914	45,760	132,149
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	724	376	-	-	393.3	39.0	-	25,226	104,540	25,977	107,637
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	135	-	-	-	228.4	6.8	-	13,861	94,346	14,319	97,491
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	964	185	-	-	389.2	34.3	-	24,235	102,253	24,947	105,243
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	-	-	-	-	259.3	4.5	-	15,381	95,435	15,773	97,883
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	4,835	-	-	-	294.5	31.3	-	19,100	102,312	19,468	104,204

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	38.16	26,592	79,678	39.55	40.87	82,579	85,341
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	36.84	4,238	76,922	37.54	38.27	78,377	79,901
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	36.84	19,161	76,922	37.54	38.27	78,377	79,901
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	37.02	53,939	77,298	38.37	39.65	80,112	82,791
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	37.13	10,161	77,527	38.48	39.77	80,350	83,037
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	37.27	14,333	77,820	38.63	39.92	80,653	83,350
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	36.73	11,596	77,214	37.67	38.40	78,665	80,184
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	35.22	5,455	74,479	36.81	37.91	76,869	79,147
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	36.84	1,238	76,922	37.54	38.27	78,377	79,901
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	36.94	33,570	77,131	37.64	38.37	78,590	80,117
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	36.84	75,530	76,922	37.54	38.27	78,377	79,901
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	36.73	6,926	77,215	37.68	38.40	78,666	80,185
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	36.73	4,247	76,692	37.42	38.15	78,143	79,662
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	37.64	12,088	78,592	39.01	40.32	81,454	84,178
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	34.94	16,732	72,955	35.81	36.80	74,771	76,843
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	37.00	11,953	77,256	37.70	38.43	78,717	80,248
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	36.73	8,563	76,692	37.42	38.15	78,143	79,662
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	36.73	16,119	76,692	37.42	38.15	78,143	79,662
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	36.73	697	76,692	37.42	38.15	78,143	79,662
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	36.73	3,006	76,692	37.42	38.15	78,143	79,662
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	36.36	31,612	75,920	37.05	37.77	77,356	78,859
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	36.73	34,099	76,692	37.42	38.15	78,143	79,662
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	35.22	5,516	74,479	36.81	37.91	76,869	79,147
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	39.57	30,381	82,622	41.01	42.38	85,630	88,494
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	32.26	13,220	67,359	33.10	33.95	69,107	70,882
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	36.84	5,467	76,922	37.54	38.27	78,377	79,901
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	35.70	81	74,542	36.38	37.08	75,952	77,428
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	37.72	18,116	78,759	39.09	40.40	81,627	84,357
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	39.28	39,342	84,418	41.61	42.82	86,882	89,408
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	36.73	8,757	76,692	37.42	38.15	78,143	79,662
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	36.73	18,829	76,692	37.42	38.15	78,143	79,662
243	244101	INDI-Production	Operator U537O	5/13/2013	38.22	23,726	79,803	38.94	39.70	81,313	82,894
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	36.73	15,326	77,214	37.67	38.40	78,665	80,184
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	37.90	3,429	79,135	39.28	40.59	82,016	84,759
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	36.73	1,014	77,214	37.67	38.40	78,665	80,184
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	36.84	2,894	77,444	37.79	38.52	78,899	80,423
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	36.73	11,141	76,692	37.42	38.15	78,143	79,662
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	33.60	11,974	70,157	34.69	35.73	72,437	74,610
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	34.27	28,377	71,556	35.38	36.45	73,881	76,098
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	35.08	213	73,247	36.22	37.31	75,628	77,896
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	38.26	39,802	79,887	39.65	40.98	82,795	85,564
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	33.60	12,280	71,096	35.14	36.18	73,376	75,550
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	35.22	3,278	73,539	36.36	37.46	75,929	78,207
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	33.60	20,167	70,157	34.69	35.73	72,437	74,610
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	37.37	16,682	78,029	38.34	39.32	80,054	82,110
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	38.22	12,631	79,803	38.94	39.70	81,313	82,894
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	36.73	6,206	76,692	37.42	38.15	78,143	79,662
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	37.13	52,518	77,527	38.48	39.77	80,350	83,037
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	36.73	18,175	76,692	37.42	38.15	78,143	79,662
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	37.08	26,690	77,423	38.43	39.72	80,242	82,925
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	37.08	60,344	77,423	38.43	39.72	80,242	82,925
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	37.08	23,825	77,423	38.43	39.72	80,242	82,925
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	33.22	4,403	69,363	34.30	35.33	71,618	73,766

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						Gross Labor										
							Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	-	84	-	-	405.3	41.0	-	27,550	110,213	28,463	113,888
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	943	-	-	-	66.1	7.4	-	4,318	83,638	4,401	85,244
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	4,514	-	-	-	260.1	62.1	-	19,519	102,410	19,894	104,309
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	1,065	555	-	-	766.3	147.7	-	55,886	137,618	57,740	142,151
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	75	-	-	-	169.8	8.0	-	10,527	90,952	10,875	93,988
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	75	-	-	-	145.8	81.3	-	14,850	95,578	15,343	98,768
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	1,812	16	-	8.0	179.0	15.8	-	11,812	92,304	12,037	94,049
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	40	-	-	-	91.3	7.3	-	5,629	82,538	5,794	84,981
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	62	-	-	-	11.5	8.0	-	1,261	79,700	1,286	81,248
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	5,100	-	-	-	466.2	100.3	-	34,199	117,889	34,857	120,075
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	16,097	-	-	-	959.0	296.9	-	76,946	171,420	78,429	174,427
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	1,126	-	-	-	99.3	18.6	-	7,056	86,848	7,191	88,502
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	1,039	-	-	-	72.1	3.2	-	4,326	83,507	4,409	85,110
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	75	76	-	-	181.5	23.0	-	12,524	94,129	12,939	97,268
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	269	-	-	-	264.0	39.2	-	17,145	92,185	17,616	94,728
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	3,509	-	-	-	173.8	29.5	-	12,177	94,403	12,411	96,167
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	3,821	-	-	-	111.5	31.8	-	8,724	90,688	8,892	92,375
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	4,675	-	-	-	222.5	49.8	-	16,420	99,237	16,735	101,072
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	60	-	-	-	12.5	-	-	710	78,913	723	80,446
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	183	-	-	-	51.0	2.3	-	3,063	81,388	3,122	82,967
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	2,062	-	-	-	490.5	62.4	-	32,204	111,622	32,824	113,746
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	10,443	-	-	-	438.6	130.6	-	34,738	123,324	35,406	125,511
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	468	-	-	-	97.2	4.0	-	5,692	83,029	5,860	85,475
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	45	634	-	-	401.2	79.5	-	31,477	117,786	32,520	121,694
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	480	-	37.0	-	213.4	24.8	-	13,561	83,148	13,906	85,269
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	511	188	-	-	64.0	25.2	-	5,568	84,644	5,675	86,275
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	-	-	-	-	1.5	-	-	83	76,034	84	77,512
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	45	805	-	-	213.9	77.7	-	18,770	101,247	19,392	104,599
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	2,003	739	-	-	606.8	27.7	-	40,482	130,106	41,650	133,801
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	3,814	-	-	-	119.5	28.5	-	8,921	90,878	9,093	92,569
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	7,340	-	-	-	250.8	65.8	-	19,182	104,664	19,551	106,552
243	244101	INDI-Production	Operator U537O	5/13/2013	857	406	-	192.0	231.3	15.5	-	24,173	106,749	24,641	108,797
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	3,199	-	-	-	235.8	28.6	-	15,612	97,475	15,911	99,293
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	15	-	-	-	48.8	8.0	-	3,552	85,583	3,669	88,443
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	245	-	-	-	18.0	-	-	1,033	79,943	1,052	81,482
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	1,161	-	-	-	41.7	7.5	-	2,948	83,008	3,005	84,588
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	3,482	-	-	-	169.3	22.7	-	11,349	92,974	11,567	94,711
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	628	-	-	-	234.5	0.5	-	12,360	85,425	12,727	87,965
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	948	-	-	-	492.5	40.7	-	29,291	104,120	30,161	107,207
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	8	1,406	-	-	4.0	-	-	220	77,261	226	79,536
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	1,125	-	-	-	657.7	21.8	-	41,237	125,157	42,603	129,292
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	372	133	-	-	222.8	11.3	-	12,670	86,551	13,041	89,096
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	-	-	-	-	52.1	7.0	-	3,383	79,313	3,484	81,691
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	776	-	-	-	380.7	11.8	-	20,816	94,029	21,435	96,821
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	24	-	-	-	272.0	17.3	-	17,112	97,189	17,547	99,681
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	315	16	-	-	203.8	11.0	-	12,868	94,512	13,116	96,340
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	1,249	-	-	-	90.8	15.8	-	6,323	85,714	6,445	87,355
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	195	128	-	-	635.5	224.0	-	54,412	135,085	56,216	139,576
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	4,639	-	-	-	218.7	80.7	-	18,515	101,297	18,871	103,172
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	1,035	-	-	-	412.7	46.8	-	27,652	108,929	28,568	112,528
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	1,710	-	-	-	965.8	82.2	-	62,522	144,474	64,595	149,230
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	210	-	-	-	423.4	-	-	24,682	105,134	25,499	108,634
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	220	-	-	-	67.8	15.0	-	4,545	76,383	4,681	78,667

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	38.22	27,365	79,803	38.94	39.70	81,313	82,894
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	36.77	47,979	76,776	37.97	39.10	79,271	81,649
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	35.25	3,298	73,602	36.40	37.49	76,003	78,283
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	39.57	32,821	82,622	41.01	42.38	85,630	88,494
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	38.26	19,970	79,887	39.65	40.98	82,795	85,564
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	37.13	10,418	77,527	38.48	39.77	80,350	83,037
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	37.00	1,404	77,256	37.70	38.43	78,717	80,248
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	36.67	821	76,567	37.36	38.09	78,015	79,532
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	35.22	2,647	73,539	36.36	37.46	75,929	78,207
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	37.00	34,636	77,256	37.70	38.43	78,717	80,248
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	36.77	39,485	77,715	38.42	39.55	80,211	82,589
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	36.84	821	76,922	37.54	38.27	78,377	79,901
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	36.84	2,944	76,922	37.54	38.27	78,377	79,901
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	37.90	34,096	79,135	39.28	40.59	82,016	84,759
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	37.08	7,428	77,423	38.43	39.72	80,242	82,925
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	35.02	40,847	74,061	36.61	37.69	76,438	78,703
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	37.90	20,078	79,135	39.28	40.59	82,016	84,759
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	37.97	10,775	79,281	38.69	39.44	80,781	82,351
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	34.61	7,668	72,266	35.51	36.42	74,141	76,046
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	34.70	17,014	72,454	35.57	36.56	74,270	76,328
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	33.20	10,129	71,410	35.16	36.18	73,414	75,544
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	37.13	16,271	77,527	38.48	39.77	80,350	83,037
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	37.97	18,490	79,281	38.69	39.44	80,781	82,351
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	35.25	6,665	73,602	36.40	37.49	76,003	78,283
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	36.73	8,306	76,692	37.42	38.15	78,143	79,662
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	35.22	34,863	74,479	36.81	37.91	76,869	79,147
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	35.22	24,886	73,539	36.36	37.46	75,929	78,207
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	36.06	7,283	75,293	37.14	38.16	77,548	79,678
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	33.20	3,936	71,410	35.16	36.18	73,414	75,544
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	35.65	20,672	74,437	36.55	37.56	76,316	78,431
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	38.57	26,182	80,534	39.97	41.31	83,466	86,258
296	244601	KANE-Production	Operator U537O	11/6/2017	38.22	4,984	79,803	38.94	39.70	81,313	82,894
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	36.28	17,976	75,753	37.46	38.58	78,215	80,561
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	36.28	21,411	75,753	37.46	38.58	78,215	80,561
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	35.11	989	73,310	36.39	37.61	75,979	78,520
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	36.64	27,743	76,504	37.97	39.24	79,290	81,941
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	36.73	24,541	76,692	37.42	38.15	78,143	79,662
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	38.09	48,345	79,532	39.23	40.41	81,912	84,376
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	37.26	24,184	77,799	38.62	39.91	80,631	83,328
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	36.28	19,157	75,753	37.46	38.58	78,215	80,561
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	36.84	8,618	76,922	37.54	38.27	78,377	79,901
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	34.27	34,438	72,495	35.83	36.90	74,821	77,037
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	34.94	11,637	72,955	35.81	36.80	74,771	76,843
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	36.77	21,203	77,715	38.42	39.55	80,211	82,589
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	36.77	33,828	77,715	38.42	39.55	80,211	82,589
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	38.57	20,842	80,534	39.97	41.31	83,466	86,258
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	36.08	35,143	75,335	37.39	38.64	78,078	80,689
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	36.73	13,141	76,692	37.42	38.15	78,143	79,662
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	38.57	26,295	80,534	39.97	41.31	83,466	86,258
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	36.84	4,094	76,922	37.54	38.27	78,377	79,901
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	36.73	9,666	76,692	37.42	38.15	78,143	79,662
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	34.94	16,064	72,955	35.81	36.80	74,771	76,843
317	243301	BUTL-Production	Operator U537O	8/27/2018	32.22	18,905	67,275	32.83	33.47	68,548	69,880

Pennsylvania-American Water Company - Water Operations
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						Gross Labor										
							Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	125	410	-	200.0	232.2	56.8	-	27,880	109,727	28,419	111,847
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	1,648	-	-	-	717.3	108.7	-	49,525	130,444	50,998	134,295
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	108	-	-	-	39.2	16.8	-	3,405	79,516	3,506	81,897
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	240	655	-	-	419.0	96.8	-	34,005	120,530	35,133	124,521
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	510	-	-	-	321.3	17.2	-	20,690	103,995	21,374	107,449
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	-	844	-	-	184.9	-	-	10,793	91,987	11,150	95,031
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	450	-	-	-	21.0	3.0	-	1,430	80,597	1,457	82,155
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	13	-	-	-	5.1	7.3	-	837	78,864	853	80,397
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	-	-	-	-	40.7	6.8	-	2,733	78,662	2,814	81,022
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	6,631	-	-	-	432.6	138.5	-	35,284	120,632	35,962	122,841
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	1,300	-	-	-	641.0	45.0	-	40,741	122,252	41,939	125,828
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	-	-	-	-	7.3	5.5	-	836	79,213	852	80,753
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	38	358	-	-	46.8	4.3	-	2,999	81,772	3,057	83,353
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	1,380	1,006	-	-	547.2	35.8	-	35,327	119,730	36,500	123,645
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	60	-	-	-	79.2	40.0	-	7,697	87,999	7,952	90,938
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	1,564	-	-	-	658.3	76.8	-	42,145	120,147	43,383	123,650
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	555	-	-	-	287.6	47.5	-	20,804	103,375	21,495	106,810
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	479	62	-	-	148.0	29.4	-	10,977	92,299	11,188	94,081
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	216	-	16.0	-	110.8	18.7	-	7,866	82,223	8,066	84,327
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	200	(2)	-	-	284.2	29.5	-	17,436	91,905	17,914	94,441
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	-	37	-	-	90.9	78.4	-	10,411	83,862	10,710	86,290
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	-	-	-	-	276.2	9.6	-	16,857	97,207	17,414	100,452
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	376	119	-	80.0	212.5	32.0	-	18,836	100,112	19,200	102,046
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	28	1	-	-	66.0	43.8	-	6,880	82,912	7,083	85,396
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	2,190	-	-	-	129.7	14.7	-	8,461	88,794	8,624	90,476
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	932	-	-	-	584.5	46.0	-	35,972	113,773	37,029	117,108
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	148	1,513	-	-	335.5	97.8	-	25,686	103,276	26,449	106,317
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	96	-	-	-	133.8	-	-	7,500	85,144	7,704	87,479
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	-	-	-	-	45.8	22.8	-	4,046	77,460	4,163	79,707
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	13	-	-	-	262.9	90.3	-	21,190	97,519	21,772	100,216
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	60	837	-	-	277.5	128.1	-	27,126	111,490	28,025	115,180
296	244601	KANE-Production	Operator U537O	11/6/2017	191	-	-	-	75.3	8.3	-	5,078	86,581	5,176	88,260
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	-	996	-	-	328.3	-	-	18,556	97,767	19,110	100,667
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	552	1,106	-	-	379.5	8.0	-	22,101	101,973	22,758	104,977
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	15	-	-	-	8.0	8.0	-	1,025	77,018	1,059	79,593
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	120	379	-	-	417.9	61.7	-	28,744	108,533	29,697	112,137
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	5,114	-	-	-	356.3	63.6	-	25,001	108,257	25,482	110,258
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	2,953	-	-	-	806.8	24.0	-	49,779	134,644	51,264	138,593
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	570	-	-	-	354.6	56.0	-	25,057	106,259	25,889	109,787
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	380	1,125	-	-	344.8	3.0	-	19,774	99,493	20,362	102,428
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	2,110	-	-	-	142.0	9.3	-	8,780	89,266	8,949	90,959
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	1,096	-	-	-	631.3	18.0	-	35,533	111,450	36,577	114,710
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	75	-	-	-	197.3	16.8	-	11,924	86,770	12,251	89,169
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	960	-	-	-	365.8	8.0	-	21,878	103,049	22,521	106,070
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	1,140	-	-	-	505.5	71.3	-	34,904	116,255	35,930	119,659
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	75	745	-	-	264.1	69.3	-	21,593	105,879	22,308	109,385
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	975	-	-	-	518.9	93.2	-	36,411	115,464	37,617	119,281
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	2,862	-	-	-	198.3	28.3	-	13,387	94,392	13,644	96,169
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	30	935	-	-	294.8	116.7	-	27,244	111,675	28,147	115,369
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	122	150	-	-	66.3	5.3	-	4,170	82,819	4,251	84,423
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	1,340	-	-	-	157.2	12.3	-	9,847	89,330	10,037	91,039
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	144	-	-	-	195.0	82.0	-	16,461	91,377	16,915	93,902
317	243301	BUTL-Production	Operator U537O	8/27/2018	994	395	-	-	287.5	76.0	-	19,260	89,197	19,633	90,902

Pennsylvania-American Water Company - Water Operations
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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	36.16	16,751	75,502	37.48	38.73	78,251	80,868
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	36.73	8,996	76,692	37.42	38.15	78,143	79,662
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	36.73	26,811	77,214	37.67	38.40	78,665	80,184
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	36.73	11,747	76,692	37.42	38.15	78,143	79,662
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	36.72	19,713	76,671	38.06	39.33	79,463	82,120
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	36.77	34,660	77,715	38.42	39.55	80,211	82,589
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	36.77	15,622	76,776	37.97	39.10	79,271	81,649
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	34.27	28,516	71,556	35.38	36.45	73,881	76,098
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	33.60	19,367	70,157	34.69	35.73	72,437	74,610
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	33.60	34,739	70,157	34.69	35.73	72,437	74,610
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	36.77	11,425	76,776	37.97	39.10	79,271	81,649
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	35.22	42,774	74,176	36.67	37.76	76,566	78,844
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	35.22	28,832	73,539	36.36	37.46	75,929	78,207
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	35.73	1,908	74,604	36.41	37.11	76,015	77,493
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	35.73	28,176	74,604	36.41	37.11	76,015	77,493
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	35.25	14,467	73,602	36.40	37.49	76,003	78,283
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	35.73	40,366	74,604	36.41	37.11	76,015	77,493
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	35.25	13,624	73,602	36.40	37.49	76,003	78,283
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	35.84	27,118	74,834	36.52	37.23	76,249	77,732
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	33.60	27,431	70,157	34.69	35.73	72,437	74,610
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	35.73	11,559	74,604	36.41	37.11	76,015	77,493
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	35.08	48,971	73,247	36.36	37.57	75,914	78,453
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	37.22	30,264	77,715	37.92	38.66	79,185	80,725
341	243301	BUTL-Production	Operator U537O	9/23/2019	37.22	35,884	77,715	37.92	38.66	79,185	80,725
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	36.26	49,429	75,711	37.58	38.84	78,467	81,092
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	36.10	14,968	75,377	36.78	37.50	76,803	78,296
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	33.15	13,956	69,217	34.05	34.99	71,096	73,067
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	35.22	3,262	73,539	36.36	37.46	75,929	78,207
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	35.73	15,046	74,604	36.41	37.11	76,015	77,493
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	35.25	9,117	73,602	36.40	37.49	76,003	78,283
348	244301	CLAR-Production	Operator U537O	4/27/2020	37.22	19,926	77,715	37.92	38.66	79,185	80,725
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	34.27	6,818	71,556	35.38	36.45	73,881	76,098
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	36.38	800	77,527	38.08	39.06	79,511	81,551
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	35.90	42,846	74,959	37.21	38.45	77,688	80,286
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	35.70	12,026	74,542	36.38	37.08	75,952	77,428
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	35.22	9,543	73,539	36.36	37.46	75,929	78,207
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	32.20	3,793	67,234	33.16	34.15	69,238	71,305
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	35.08	36,593	73,247	36.36	37.57	75,914	78,453
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	35.25	23,859	73,602	36.40	37.49	76,003	78,283
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	33.15	13,875	69,217	34.05	34.99	71,096	73,067
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	34.10	16,280	71,201	35.13	36.09	73,351	75,356
359	244101	INDI-Production	Operator U537O	3/22/2021	36.22	23,104	75,627	36.91	37.62	77,058	78,556
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	33.84	4,778	70,658	34.48	35.15	71,994	73,394
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	36.22	25,863	75,627	36.91	37.62	77,058	78,556
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	36.77	19,038	76,776	37.97	39.10	79,271	81,649
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	33.60	17,240	71,096	35.14	36.18	73,376	75,550
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	34.73	11,771	72,516	35.39	36.07	73,888	75,324
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	34.73	21,136	72,516	35.39	36.07	73,888	75,324
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	34.73	10,756	72,516	35.39	36.07	73,888	75,324
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	35.08	32,096	73,247	36.36	37.57	75,914	78,453
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	34.73	6,878	73,038	35.64	36.32	74,410	75,846
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	33.60	30,019	70,157	34.69	35.73	72,437	74,610
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	35.97	7,506	75,105	36.65	37.36	76,526	78,014

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	315	-	-	-	207.3	73.7	-	17,354	95,920	17,929	99,112
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	2,945	-	-	-	127.3	25.8	-	9,165	90,253	9,342	91,949
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	1,335	183	-	176.0	266.6	50.2	-	27,312	107,495	27,836	109,538
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	945	-	-	-	150.3	45.3	-	11,966	91,053	12,196	92,802
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	90	581	-	-	286.7	51.0	-	20,424	100,558	21,101	103,893
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	1,000	-	-	-	563.5	38.8	-	35,763	116,973	36,814	120,403
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	620	-	-	-	280.3	-	-	16,125	96,016	16,604	98,873
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	736	-	-	-	537.0	9.0	-	29,433	104,051	30,307	107,141
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	532	-	-	-	380.2	-	-	19,990	92,958	20,583	95,725
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	1,260	-	-	-	608.0	55.8	-	35,857	109,554	36,922	112,792
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	184	168	-	-	204.8	-	-	11,792	91,415	12,142	94,143
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	240	-	-	-	456.2	253.5	-	44,138	120,944	45,437	124,521
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	216	-	-	-	385.3	116.0	-	29,759	105,905	30,643	109,066
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	180	-	-	-	22.7	9.5	-	1,944	78,139	1,981	79,654
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	7,033	-	-	-	411.5	81.5	-	28,703	111,751	29,255	113,781
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	320	27	-	-	175.9	71.2	-	14,934	91,285	15,378	94,008
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	8,374	-	-	-	567.9	133.3	-	41,122	125,512	41,914	127,781
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	128	260	-	-	171.3	62.3	-	14,063	90,454	14,479	93,151
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	8,353	-	-	-	460.0	29.8	-	27,626	112,228	28,158	114,243
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	1,016	-	-	-	470.3	51.8	-	28,314	101,767	29,156	104,782
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	4,165	19	-	-	209.8	2.8	-	11,775	91,975	12,002	93,680
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	960	-	-	-	742.0	134.9	-	50,737	127,611	52,418	131,831
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	651	400	-	200.0	282.3	67.3	-	30,833	111,069	31,428	113,204
341	243301	BUTL-Production	Operator U537O	9/23/2019	81	459	-	208.0	333.2	99.5	-	36,559	116,285	37,266	118,531
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	1,380	54	-	-	775.8	94.0	-	51,213	131,115	52,912	135,438
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	982	-	-	-	233.8	29.2	-	15,247	93,032	15,540	94,817
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	38	-	-	-	247.8	23.0	-	14,332	85,466	14,726	87,830
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	-	-	-	-	55.5	4.3	-	3,367	79,297	3,467	81,675
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	2,832	25	-	-	222.8	41.5	-	15,328	94,200	15,624	95,973
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	128	154	-	-	124.6	34.5	-	9,411	85,697	9,691	88,256
348	244301	CLAR-Production	Operator U537O	4/27/2020	367	169	-	104.0	261.3	5.2	-	20,301	100,022	20,693	101,954
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	8	-	-	-	108.9	16.8	-	7,037	80,926	7,246	83,352
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	-	-	-	-	14.3	-	-	820	80,332	841	82,392
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	675	1,153	-	-	589.4	149.4	-	44,393	123,909	45,864	127,979
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	51	221	-	152.5	84.9	8.5	-	12,252	88,475	12,489	90,189
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	316	363	-	-	153.7	19.2	-	9,851	86,459	10,144	89,030
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	-	-	-	-	54.3	17.7	-	3,906	73,144	4,021	75,326
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	630	16	-	-	553.0	102.0	-	37,913	114,473	39,170	118,268
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	636	606	-	-	352.3	71.3	-	24,631	101,876	25,363	104,888
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	44	-	-	-	136.4	105.0	-	14,248	85,388	14,639	87,750
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	156	-	131.8	-	220.1	7.0	-	16,770	90,277	17,227	92,739
359	244101	INDI-Production	Operator U537O	3/22/2021	406	423	-	224.0	212.5	18.3	-	23,539	101,426	23,995	103,380
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	613	242	-	-	64.3	21.6	-	4,867	77,717	4,961	79,210
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	174	418	-	224.0	241.7	34.2	-	26,350	103,999	26,860	106,007
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	744	-	-	-	341.8	-	-	19,651	99,666	20,235	102,628
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	728	115	-	-	307.5	20.2	-	17,788	92,008	18,310	94,703
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	2,202	-	-	-	171.2	39.2	-	11,991	88,081	12,221	89,748
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	4,541	231	-	-	336.7	48.8	-	21,532	100,192	21,946	102,043
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	1,889	-	-	-	155.3	36.5	-	10,957	86,734	11,167	88,380
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	330	-	-	-	540.1	48.1	-	33,253	109,497	34,355	113,138
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	1,809	247	-	-	121.2	6.5	-	7,006	83,472	7,140	85,042
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	988	161	-	-	530.7	44.8	-	30,986	104,572	31,908	107,667
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	352	81	-	56.0	82.0	7.5	-	7,647	84,606	7,795	86,242

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	35.22	12,288	73,539	36.36	37.46	75,929	78,207
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	36.22	10,762	75,627	36.91	37.62	77,058	78,556
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	34.28	17,863	71,577	35.39	36.46	73,903	76,120
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	33.73	8,626	70,428	34.37	35.04	71,760	73,155
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	33.73	10,546	70,428	34.37	35.04	71,760	73,155
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	33.73	4,983	70,428	34.37	35.04	71,760	73,155
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	36.77	29,642	77,715	38.42	39.55	80,211	82,589
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	36.77	30,698	77,715	38.42	39.55	80,211	82,589
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	34.13	3,455	71,263	35.37	36.56	73,858	76,328
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	34.61	20,939	72,266	35.51	36.42	74,141	76,046
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	34.61	35,689	72,266	35.51	36.42	74,141	76,046
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	34.05	24,818	71,096	34.93	35.83	72,942	74,815
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	35.26	26,219	73,623	36.54	37.77	76,303	78,855
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	36.57	22,147	76,358	37.90	39.17	79,138	81,785
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	33.60	32,253	71,096	35.14	36.18	73,376	75,550
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	33.73	8,471	70,428	34.37	35.04	71,760	73,155
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	33.84	1,436	70,658	34.48	35.15	71,994	73,394
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	32.26	9,016	67,359	33.10	33.95	69,107	70,882
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	34.13	2,753	71,263	35.37	36.56	73,858	76,328
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	34.08	17,374	71,159	35.32	36.50	73,750	76,216
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	33.60	27,169	70,157	34.69	35.73	72,437	74,610
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	34.08	30,898	71,159	35.32	36.50	73,750	76,216
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	33.08	29,623	69,071	34.28	35.43	71,586	73,980
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	36.77	21,213	77,715	38.42	39.55	80,211	82,589
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	32.15	14,980	67,129	33.05	33.97	69,008	70,921
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	34.72	24,931	72,495	35.98	37.19	75,135	77,648
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	34.08	40,346	71,159	35.32	36.50	73,750	76,216
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	34.08	27,542	71,159	35.32	36.50	73,750	76,216
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	32.25	23,746	67,338	33.30	34.30	69,530	71,616
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	33.77	11,321	70,512	34.87	35.91	72,803	74,987
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	31.31	7,726	65,375	32.19	33.08	67,213	69,075
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	37.29	33,975	77,862	38.26	39.24	79,882	81,934
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	34.08	28,718	71,159	35.32	36.50	73,750	76,216
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	34.75	11,520	72,558	35.88	36.96	74,917	77,165
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	34.13	3,889	71,263	35.37	36.56	73,858	76,328
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	34.13	19,476	71,263	35.37	36.56	73,858	76,328
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	36.27	20,715	76,671	37.90	39.02	79,133	81,478
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	33.08	23,696	69,071	34.28	35.43	71,586	73,980
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	30.01	10,097	62,661	30.79	31.58	64,287	65,938
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	36.06	7,885	75,293	37.14	38.16	77,548	79,678
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	34.72	16,337	72,495	35.85	36.92	74,851	77,097
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	31.10	8,793	64,937	32.11	33.07	67,047	69,059
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	32.73	3,388	68,340	33.35	34.00	69,633	70,987
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	34.72	10,239	73,435	36.30	37.37	75,791	78,037
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	34.26	32,863	71,535	35.51	36.69	74,139	76,619
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	32.73	16,265	68,340	33.35	34.00	69,633	70,987
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	32.73	6,681	68,340	33.35	34.00	69,633	70,987
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	32.73	4,293	68,340	33.35	34.00	69,633	70,987
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	32.94	9,716	68,779	33.56	34.22	70,080	71,442
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	33.08	34,700	69,071	34.28	35.43	71,586	73,980
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	33.97	12,435	70,929	34.61	35.29	72,271	73,676
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	34.22	12,418	71,451	34.87	35.55	72,803	74,218
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	34.22	5,191	71,451	35.33	36.39	73,774	75,987

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							Gross Labor								
							Overtime Hours						2026		2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	120	1,217	-	-	197.3	24.6	-	12,683	89,949	13,060	92,604
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	270	142	-	16.0	143.5	29.8	-	10,964	88,434	11,175	90,143
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	480	1,362	-	-	234.3	81.8	-	18,437	94,181	18,984	96,945
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	1,206	-	-	-	123.7	34.1	-	8,788	81,754	8,958	83,319
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	1,257	315	-	-	191.3	11.1	-	10,744	84,076	10,950	85,678
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	172	-	-	-	66.5	23.2	-	5,076	77,008	5,174	78,501
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	752	107	-	-	416.2	82.5	-	30,585	111,655	31,484	114,932
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	1,028	161	-	-	477.0	51.0	-	31,675	113,074	32,606	116,383
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	-	279	-	-	49.9	12.6	-	3,580	77,717	3,698	80,305
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	480	-	53.0	-	300.3	48.5	-	21,478	96,099	22,026	98,551
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	852	-	81.7	-	519.6	82.1	-	36,610	111,603	37,545	114,442
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	2,172	-	-	-	482.0	-	-	25,457	100,571	26,106	103,093
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	315	-	-	-	460.6	22.6	-	27,164	103,783	28,064	107,234
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	165	634	-	-	342.8	43.0	-	22,947	102,884	23,708	106,292
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	1,284	189	-	-	524.5	76.0	-	33,278	108,128	34,255	111,278
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	1,411	31	-	8.0	144.8	10.8	-	8,630	81,832	8,796	83,393
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	74	288	-	-	24.0	3.0	-	1,463	73,820	1,491	75,247
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	1,140	-	16.0	-	104.8	51.8	-	9,248	79,495	9,483	81,505
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	-	715	-	-	53.3	-	-	2,852	77,425	2,946	79,990
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	375	-	-	-	267.1	52.2	-	18,000	92,125	18,597	95,188
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	1,528	123	-	-	402.8	99.3	-	28,045	102,133	28,880	105,141
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	105	700	-	-	488.8	82.7	-	32,013	106,568	33,075	110,096
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	690	768	-	-	490.8	76.1	-	30,694	103,738	31,712	107,150
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	1,156	256	-	-	320.3	42.8	-	21,889	103,512	22,534	106,535
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	31	-	-	-	252.7	41.5	-	15,395	84,435	15,819	86,771
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	45	676	-	-	360.4	85.7	-	25,831	101,687	26,688	105,056
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	1,125	-	-	-	611.8	128.5	-	41,803	116,678	43,191	120,532
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	390	4	-	-	416.3	88.5	-	28,536	102,680	29,483	106,093
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	75	3,756	-	-	319.1	124.8	-	24,511	97,872	25,238	100,686
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	232	-	64.3	-	145.3	23.7	-	11,683	84,718	12,028	87,247
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	125	(5)	-	-	146.9	12.0	-	7,941	75,274	8,159	77,355
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	2,676	-	-	-	470.8	99.2	-	34,851	117,409	35,740	120,350
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	615	-	-	-	494.6	47.3	-	29,756	104,121	30,744	107,575
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	108	1,224	-	-	185.3	25.7	-	11,893	88,142	12,247	90,744
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	15	604	-	-	75.3	-	-	4,029	78,506	4,163	81,110
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	1,260	724	-	-	358.8	14.0	-	20,180	96,022	20,850	99,162
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	972	161	-	-	319.8	40.2	-	21,376	101,641	22,005	104,616
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	750	523	-	-	421.3	39.4	-	24,552	97,411	25,367	100,619
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	240	-	28.7	-	177.6	19.7	-	10,358	74,885	10,622	76,801
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	216	-	-	-	144.8	-	-	8,119	85,883	8,341	88,235
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	228	-	-	-	217.7	69.3	-	16,862	91,941	17,362	94,687
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	426	-	43.7	-	134.4	16.2	-	9,074	76,547	9,341	78,826
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	547	-	-	-	49.9	13.8	-	3,451	73,631	3,518	75,052
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	156	95	-	-	163.8	21.2	-	10,564	86,606	10,874	89,161
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	1,080	479	-	-	572.6	44.8	-	34,046	109,744	35,172	113,350
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	5,626	-	-	-	241.7	63.8	-	16,568	91,827	16,886	93,498
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	277	67	-	80.0	42.5	19.5	-	6,807	76,784	6,938	78,269
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	1,090	-	-	-	53.8	24.3	-	4,373	75,096	4,457	76,534
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	726	69	-	24.0	149.7	18.4	-	9,897	80,772	10,087	82,325
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	1,275	-	-	-	622.9	52.0	-	35,951	108,811	37,141	112,396
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	389	209	-	64.0	162.0	19.7	-	12,668	85,537	12,911	87,185
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	-	283	-	56.0	148.4	33.7	-	12,651	85,737	12,895	87,396
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	88	461	-	-	94.8	3.9	-	5,358	79,681	5,517	82,053

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	33.08	40,732	69,071	34.28	35.43	71,586	73,980
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	34.22	12,504	71,451	34.87	35.55	72,803	74,218
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	33.72	17,638	70,407	34.95	36.12	72,971	75,411
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	30.01	12,906	62,661	30.79	31.58	64,287	65,938
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	33.13	25,573	69,175	34.34	35.48	71,694	74,092
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	35.28	18,520	73,665	36.43	37.52	76,059	78,341
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	32.73	26,610	68,340	33.35	34.00	69,633	70,987
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	32.84	8,114	68,570	33.46	34.11	69,867	71,225
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	32.73	6,122	68,340	33.35	34.00	69,633	70,987
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	31.10	10,355	64,937	32.11	33.07	67,047	69,059
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	30.20	15,604	63,058	31.07	31.93	64,874	66,672
435	244301	CLAR-Production	Operator U537O	7/17/2023	33.22	15,802	69,363	33.85	34.51	70,675	72,049
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	32.00	3,602	66,816	32.61	33.24	68,080	69,403
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	31.73	3,129	66,252	32.33	32.96	67,505	68,818
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	32.97	11,624	68,841	33.59	34.25	70,143	71,507
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	32.97	18,655	68,841	34.17	35.31	71,348	73,734
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	31.73	7,961	66,252	32.33	32.96	67,505	68,818
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	32.97	11,629	68,841	33.59	34.25	70,143	71,507
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	29.29	477	61,158	30.05	30.84	62,744	64,386
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	34.78	15,510	72,621	35.91	36.99	74,981	77,230
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	31.94	7,695	66,691	32.54	33.18	67,952	69,273
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	34.78	19,579	72,621	35.91	36.99	74,981	77,230
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	35.06	8,762	73,205	36.14	37.16	75,460	77,590
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	32.89	9,356	68,674	34.09	35.23	71,175	73,555
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	31.73	22,825	66,252	32.33	32.96	67,505	68,818
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	31.84	40,588	66,482	32.44	33.07	67,739	69,056
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	31.84	1,144	66,482	32.44	33.07	67,739	69,056
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	34.12	9,695	71,243	35.01	35.90	73,092	74,969
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	32.33	18,880	67,505	33.51	34.63	69,963	72,303
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	33.51	33,761	69,969	34.73	35.89	72,516	74,942
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	32.41	40,515	67,672	33.59	34.71	70,136	72,481
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	29.01	14,806	60,573	29.76	30.53	62,145	63,741
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	32.38	5,575	67,609	33.56	34.68	70,071	72,414
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	32.33	22,028	67,505	33.51	34.63	69,963	72,303
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	33.22	7,249	69,363	33.85	34.51	70,675	72,049
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	31.02	8,124	64,770	31.98	32.89	66,774	68,674
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	31.73	11,693	66,252	32.33	32.96	67,505	68,818
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	34.28	13,512	71,577	35.39	36.46	73,903	76,120
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	34.28	9,355	71,577	35.39	36.46	73,903	76,120
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	31.20	-	65,146	32.16	33.12	67,150	69,155
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	32.97	15,138	68,841	34.17	35.31	71,348	73,734
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	32.52	14,166	67,902	33.70	34.83	70,374	72,727
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	31.60	12,326	65,981	32.63	33.61	68,125	70,169
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	32.41	20,382	67,672	33.59	34.71	70,136	72,481
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	32.27	42,227	67,380	33.44	34.56	69,833	72,168
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	33.25	4,850	69,426	34.33	35.36	71,682	73,833
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	32.41	40,898	67,672	33.59	34.71	70,136	72,481
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	34.77	14,827	72,600	35.90	36.98	74,959	77,208
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	34.28	17,218	71,577	35.39	36.46	73,903	76,120
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	34.28	18,786	71,577	35.39	36.46	73,903	76,120
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	34.28	16,227	71,577	35.39	36.46	73,903	76,120
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	28.26	7,481	59,007	28.99	29.74	60,538	62,093
476	243301	BUTL-Production	Operator U537O	7/9/2024	32.22	19,679	67,275	32.83	33.47	68,548	69,880

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							Gross Labor								
							Overtime Hours						2026		2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	1,035	388	-	-	637.8	130.8	-	42,199	115,208	43,596	118,999
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	-	307	-	32.0	181.7	24.7	-	12,739	85,849	12,984	87,509
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	30	503	-	-	276.2	51.5	-	18,273	91,777	18,878	94,822
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	480	-	39.5	-	195.2	47.1	-	13,239	78,006	13,576	79,994
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	990	481	-	-	500.1	8.0	-	26,497	99,662	27,377	102,940
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	332	740	-	-	336.8	8.0	-	19,117	96,248	19,687	99,099
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	9,912	127	-	-	414.1	92.4	-	27,109	106,781	27,632	108,657
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	1,122	26	-	-	145.8	13.0	-	8,266	79,280	8,425	80,798
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	1,117	278	-	-	74.6	36.8	-	6,237	77,265	6,357	78,739
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	772	-	-	-	211.8	6.5	-	10,689	78,508	11,007	80,838
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	156	-	-	-	226.1	86.9	-	16,050	81,081	16,492	83,320
435	244301	CLAR-Production	Operator U537O	7/17/2023	1,388	178	-	-	279.3	26.8	-	16,098	88,340	16,409	90,025
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	1,102	-	-	-	59.1	11.5	-	3,670	72,852	3,741	74,246
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	890	-	-	-	51.4	10.4	-	3,188	71,584	3,250	72,957
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	-	325	-	-	202.0	23.5	-	11,842	82,310	12,071	83,903
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	165	706	-	-	289.1	64.0	-	19,329	91,548	19,971	94,576
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	1,978	301	-	-	106.8	44.3	-	8,110	77,894	8,266	79,362
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	251	126	-	-	181.9	38.5	-	11,847	82,367	12,076	83,959
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	-	-	-	-	10.8	-	-	489	63,234	502	64,888
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	404	821	-	-	294.8	-	-	16,009	92,215	16,486	94,941
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	1,638	21	-	-	127.5	23.8	-	7,839	77,450	7,990	78,922
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	596	977	-	-	364.6	6.0	-	20,211	96,765	20,813	99,616
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	1,308	-	-	-	127.9	28.5	-	9,031	85,799	9,285	88,183
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	120	66	-	-	176.0	8.0	-	9,692	81,052	10,011	83,751
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	6,275	-	-	-	356.5	86.8	-	23,250	97,031	23,695	98,788
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	1,477	214	-	-	783.3	42.3	-	41,347	110,777	42,141	112,888
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	211	141	-	-	23.4	-	-	1,165	69,256	1,187	70,595
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	1,104	-	-	-	120.0	49.9	-	9,943	84,138	10,194	86,267
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	720	548	-	-	315.4	50.6	-	19,556	90,787	20,199	93,770
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	1,620	-	-	-	590.4	54.4	-	34,974	109,110	36,129	112,691
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	600	-	-	-	633.6	141.5	-	41,971	112,707	43,356	116,438
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	780	-	28.0	-	245.4	53.9	-	15,185	78,110	15,570	80,091
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	15	185	-	-	95.5	13.0	-	5,774	76,045	5,964	78,578
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	885	391	-	-	410.6	28.1	-	22,819	94,057	23,572	97,150
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	359	212	-	-	129.4	11.1	-	7,385	78,631	7,527	80,147
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	156	-	70.6	-	118.1	6.0	-	8,373	75,304	8,610	77,440
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	4,063	-	-	-	179.8	47.0	-	11,911	83,480	12,139	85,020
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	880	537	-	-	201.1	44.5	-	13,947	89,267	14,362	91,899
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	392	464	-	-	143.3	26.3	-	9,653	84,412	9,937	86,913
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	-	-	-	-	-	-	-	-	67,150	-	69,155
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	135	426	-	-	246.0	41.5	-	15,681	87,589	16,197	90,492
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	900	846	-	-	274.4	9.3	-	14,675	86,794	15,160	89,633
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	800	-	-	-	185.5	54.0	-	12,722	81,648	13,101	84,069
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	870	-	-	-	335.9	59.9	-	21,118	92,123	21,818	95,170
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	240	557	-	-	694.3	130.8	-	43,758	114,388	45,215	118,181
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	52	277	-	-	91.5	4.0	-	5,006	77,018	5,156	79,318
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	930	864	-	-	607.3	171.8	-	42,378	114,308	43,787	118,062
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	1,176	-	-	-	269.0	9.0	-	15,303	91,438	15,757	94,141
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	432	796	-	-	252.5	60.0	-	17,774	92,905	18,304	95,651
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	656	711	-	-	289.5	56.0	-	19,395	94,665	19,975	97,462
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	620	766	-	-	271.5	32.0	-	16,752	92,041	17,252	94,758
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	360	-	-	-	127.0	36.3	-	7,674	68,573	7,870	70,323
476	243301	BUTL-Production	Operator U537O	7/9/2024	164	384	-	-	279.0	95.0	-	20,050	89,146	20,438	90,867

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					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	30.73	12,399	64,164	31.31	31.92	65,378	66,649
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	34.27	17,269	71,556	35.38	36.45	73,881	76,098
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	32.72	5,943	68,319	33.78	34.80	70,540	72,656
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	30.47	8,772	63,621	31.26	32.06	65,273	66,949
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	31.65	13,008	66,085	32.55	33.45	67,964	69,848
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	33.78	9,206	70,533	34.88	35.92	72,825	75,010
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	32.89	6,190	68,674	34.09	35.23	71,175	73,555
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	33.78	9,220	70,533	34.88	35.92	72,825	75,010
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	33.78	8,678	70,533	34.88	35.92	72,825	75,010
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	32.89	3,768	68,674	34.09	35.23	71,175	73,555
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	32.89	22,156	68,674	34.09	35.23	71,175	73,555
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	32.97	12,719	68,841	34.17	35.31	71,348	73,734
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	32.33	32,480	67,505	33.51	34.63	69,963	72,303
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	33.78	3,986	70,533	34.88	35.92	72,825	75,010
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	32.38	3,995	67,609	33.56	34.68	70,071	72,414
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	32.38	5,403	67,609	33.56	34.68	70,071	72,414
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	32.33	8,984	67,505	33.51	34.63	69,963	72,303
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	32.75	1,752	68,382	33.81	34.83	70,604	72,723
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	32.75	2,448	68,382	33.81	34.83	70,604	72,723
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	33.78	4,898	70,533	34.88	35.92	72,825	75,010
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	35.09	8,395	73,268	36.23	37.41	75,648	78,112
498	244601	KANE-Production	Operator U537O	1/21/2025	32.22	48	67,275	32.83	33.47	68,548	69,880
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	30.73	5,946	64,164	31.31	31.92	65,378	66,649
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	32.97	7,402	68,841	34.17	35.31	71,348	73,734
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	32.33	11,061	67,505	33.51	34.63	69,963	72,303
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	32.22	3,480	67,275	32.83	33.47	68,548	69,880
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	30.60	5,653	63,893	31.59	32.54	65,969	67,948
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	33.15	9,100	69,217	34.36	35.51	71,737	74,136
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	33.51	7,741	69,969	34.73	35.89	72,516	74,942
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	30.02	4,765	62,682	30.98	31.89	64,686	66,586
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	32.25	1,475	67,338	33.30	34.30	69,530	71,616
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	33.28	1,223	69,489	34.36	35.39	71,747	73,899
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	33.28	799	69,489	34.36	35.39	71,747	73,899
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	33.51	9,458	69,969	34.73	35.89	72,516	74,942
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	32.89	4,193	68,674	34.09	35.23	71,175	73,555
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	30.73	576	64,164	31.31	31.92	65,378	66,649
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	31.43	849	65,626	32.32	33.22	67,484	69,354
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	31.22	4,074	65,187	32.03	32.85	66,879	68,597
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	33.28	424	69,489	34.36	35.39	71,747	73,899

Pennsylvania-American Water Company - Water Operations
Compensation

								Gross Labor								
								Overtime Hours						2026		2027
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	2,739	117	-	-	214.5	40.0	-	12,633	80,867	12,877	82,383
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	592	-	-	-	291.0	32.5	-	17,828	92,301	18,360	95,050
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	116	-	-	-	115.8	4.0	-	6,136	76,792	6,320	79,092
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	864	-	-	-	132.3	44.0	-	8,998	75,135	9,228	77,041
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	56	-	-	-	136.0	103.5	-	13,378	81,399	13,749	83,653
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	140	704	-	-	176.0	4.0	-	9,504	83,173	9,789	85,642
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	-	10	-	-	88.0	28.0	-	6,415	77,600	6,629	80,194
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	96	774	-	-	181.8	-	-	9,519	83,213	9,804	85,683
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	80	515	-	-	171.0	-	-	8,959	82,380	9,228	84,833
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	60	-	-	-	76.0	-	-	3,904	75,139	4,034	77,649
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	105	-	-	-	363.0	63.5	-	22,960	94,239	23,725	97,385
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	225	530	-	-	219.0	28.3	-	13,181	85,284	13,621	88,110
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	750	-	-	-	498.8	128.3	-	33,662	104,375	34,788	107,840
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	156	858	-	-	36.0	32.0	-	4,116	77,954	4,239	80,262
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	45	412	-	-	82.3	-	-	4,140	74,668	4,279	77,150
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	-	496	-	-	111.3	-	-	5,600	76,167	5,787	78,698
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	240	332	-	-	181.3	3.0	-	9,311	79,846	9,622	82,497
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	92	259	-	-	24.0	8.8	-	1,809	72,764	1,863	74,936
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	84	-	-	-	38.5	8.5	-	2,528	73,216	2,603	75,410
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	164	285	-	-	86.0	8.0	-	5,057	78,331	5,209	80,668
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	943	54	-	-	135.5	18.0	-	8,668	85,313	8,950	88,059
498	244601	KANE-Production	Operator U537O	1/21/2025	-	-	-	-	1.0	-	-	49	68,597	50	69,931
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	1,432	-	-	-	109.0	15.0	-	6,059	72,868	6,177	74,257
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	30	276	-	-	143.0	5.0	-	7,671	79,325	7,928	81,968
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	360	-	-	-	222.8	4.0	-	11,464	81,786	11,847	84,510
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	-	150	-	-	72.0	-	-	3,546	72,243	3,615	73,645
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	296	-	-	-	102.5	15.5	-	5,837	72,102	6,012	74,257
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	285	-	-	-	154.0	21.8	-	9,431	81,453	9,746	84,168
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	165	132	-	-	120.0	25.5	-	8,023	80,836	8,291	83,529
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	84	-	7.7	-	85.0	11.8	-	4,918	69,688	5,062	71,733
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	36	-	-	-	18.5	9.0	-	1,523	71,090	1,569	73,221
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	60	162	-	-	8.5	12.0	-	1,263	73,232	1,301	75,423
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	48	206	-	-	16.0	-	-	825	72,825	849	75,002
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	210	-	-	-	133.5	41.0	-	9,803	82,529	10,130	85,282
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	30	-	-	-	85.0	-	-	4,346	75,551	4,492	78,076
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	157	-	-	-	12.5	-	-	587	66,122	598	67,405
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	-	-	-	-	18.0	-	-	873	68,357	897	70,251
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	420	-	-	-	55.0	24.0	-	4,180	71,479	4,287	73,304
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	12	119	-	-	8.5	-	-	438	72,316	451	74,482

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	32.22	109	67,275	33.27	34.27	69,462	71,546
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	32.89	1,135	68,674	34.09	35.23	71,175	73,555
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	32.22	72	67,275	33.27	34.27	69,462	71,546
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	33.77	1,596	70,512	34.87	35.91	72,803	74,987
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	30.60	1,698	63,893	31.59	32.54	65,969	67,948
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	31.97	-	66,753	32.57	33.21	68,016	69,338
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	1,368	70,512	34.87	35.91	72,803	74,987
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	1,900	70,512	34.87	35.91	72,803	74,987
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	33.77	2,102	70,512	34.87	35.91	72,803	74,987
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	30.47	69	63,621	31.26	32.06	65,273	66,949
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	30.60	941	63,893	31.59	32.54	65,969	67,948
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	33.77	1,089	70,512	34.87	35.91	72,803	74,987
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	30.60	987	63,893	31.59	32.54	65,969	67,948
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	33.15	2,262	69,217	34.08	35.02	71,159	73,131
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	30.02	-	62,682	30.98	31.89	64,686	66,586
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	32.22	-	67,275	33.27	34.27	69,462	71,546
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025		-	-	35.74	36.63	74,625	76,483
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025		-	-	31.01	31.73	64,749	66,252
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025		-	-	31.01	31.73	64,749	66,252
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025		-	-	30.01	30.73	62,661	64,164
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025		-	-	31.97	32.89	66,753	68,674
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025		-	-	35.48	36.38	74,082	75,961
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025		-	-	33.70	34.83	70,374	72,727
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025		-	-	30.14	31.14	62,932	65,020
			Total Collective Bargaining Unit			$8,850,346	$39,309,933			$41,543,613	$42,656,673

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor										
					Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	-	-	-	-	2.3	-	-	112	69,574	116	71,661
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	-	10	-	-	23.0	-	-	1,176	72,361	1,215	74,780
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	-	-	-	-	1.5	-	-	75	69,537	77	71,623
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	84	-	-	-	31.5	-	-	1,647	74,535	1,697	76,768
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	108	-	-	-	37.0	-	-	1,753	67,831	1,806	69,862
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	-	-	-	-	-	-	-	-	68,016	-	69,338
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	72	-	-	-	27.0	-	-	1,412	74,288	1,454	76,514
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	96	-	-	-	37.5	-	-	1,961	74,861	2,020	77,104
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	96	-	-	-	41.5	-	-	2,171	75,070	2,236	77,319
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	-	-	-	-	1.5	-	-	70	65,343	72	67,021
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	48	-	-	-	20.5	-	-	972	66,989	1,001	68,997
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	72	-	-	-	21.5	-	-	1,124	74,000	1,158	76,218
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	48	-	-	-	21.5	-	-	1,019	67,036	1,049	69,046
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	-	-	-	-	29.5	12.0	-	2,326	73,485	2,390	75,522
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	-	-	-	-	-	-	-	-	64,686	-	66,586
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	-	-	-	-	-	-	-	-	69,462	-	71,546
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	74,625	-	76,483
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	64,749	-	66,252
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	64,749	-	66,252
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	62,661	-	64,164
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	66,753	-	68,674
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	74,082	-	75,961
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	70,374	-	72,727
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	62,932	-	65,020
			Total Collective Bargaining Unit		$548,461	$73,743	841.3	2,832.5	134,336.2	19,980.1	-	$9,110,970	$51,276,786	$9,365,352	$52,644,229

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
Non-Collective Bargaining Unit Hourly											
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	$36.66	$944	$76,546	$38.05	$39.55	$79,448	$82,580
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	31.25	-	65,250	32.43	33.70	67,714	70,366
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	39.32	2,329	82,100	40.81	42.41	85,211	88,552
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	40.99	401	85,587	42.54	44.21	88,824	92,310
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	34.13	1,786	71,263	35.42	36.81	73,957	76,859
6	245706	POCO-Field Services	Foreperson	9/16/1996	36.39	12,512	75,982	37.77	39.25	78,864	81,954
7	245706	POCO-Field Services	Utility Technician	7/1/1994	35.62	11,058	74,375	36.97	38.42	77,193	80,221
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	39.37	18,300	82,205	40.86	42.47	85,316	88,677
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	35.52	2,604	74,166	36.86	38.31	76,964	79,991
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	39.59	17,641	82,664	41.09	42.70	85,796	89,158
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	34.57	1,332	72,182	35.88	37.29	74,917	77,862
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	34.66	988	72,370	35.97	37.38	75,105	78,049
13	247106	MILT-Field Services	Utility Technician	11/16/1998	34.73	11,648	72,516	36.04	37.46	75,252	78,216
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	35.05	6,573	73,184	36.37	37.80	75,941	78,926
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	87.73	-	91,590	91.05	94.63	95,056	98,794
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	38.51	7,996	80,409	39.97	41.54	83,457	86,736
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	38.55	20,396	80,492	40.01	41.58	83,541	86,819
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	36.38	8,753	75,961	37.76	39.24	78,843	81,933
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	36.47	9,288	76,149	37.85	39.34	79,031	82,142
20	245906	GLEN-Field Services	Foreperson	10/1/1987	38.68	14,906	80,764	40.14	41.72	83,812	87,111
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	38.11	15,130	79,574	39.55	41.10	82,580	85,817
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	38.85	10,731	81,119	40.32	41.90	84,188	87,487
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	39.34	10,849	82,142	40.83	42.43	85,253	88,594
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	36.75	3,570	76,734	38.14	39.64	79,636	82,768
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	37.02	21,917	77,298	38.42	39.93	80,221	83,374
26	246801	LEHP-Production	Utility Technician	2/26/1990	35.19	5,752	73,477	36.52	37.96	76,254	79,260
27	246501	COAT-Production	Water Systems Operator	5/28/2002	35.07	21,340	73,226	36.40	37.83	76,003	78,989
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	38.50	6,995	80,388	39.96	41.53	83,436	86,715
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	36.67	19,479	76,567	38.06	39.56	79,469	82,601
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	33.69	56	70,345	34.96	36.33	72,996	75,857
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	34.53	5,257	72,099	35.84	37.25	74,834	77,778
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	35.01	12,874	73,101	36.33	37.76	75,857	78,843
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	34.58	10,116	72,203	35.89	37.30	74,938	77,882
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	35.30	16,550	73,706	36.63	38.07	76,483	79,490
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	35.95	12,648	75,064	37.31	38.78	77,903	80,973
36	247106	MILT-Field Services	Utility Technician	5/7/2007	33.33	1,689	69,593	34.59	35.95	72,224	75,064
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	38.07	916	79,490	39.51	41.06	82,497	85,733
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	34.97	9,697	73,017	36.29	37.72	75,774	78,759
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	42.99	15,372	89,763	44.62	46.37	93,167	96,821
40	247201	PHBG-Production	Operations Specialist	6/2/2008	38.25	5,733	79,866	39.70	41.26	82,894	86,151
41	247106	MILT-Field Services	Utility Technician	7/21/2008	32.57	1,606	68,006	33.80	35.13	70,574	73,351
42	246501	COAT-Production	Water Systems Operator	10/6/2008	36.11	19,032	75,398	37.47	38.94	78,237	81,307
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	36.94	3,202	77,131	38.34	39.85	80,054	83,207
44	245706	POCO-Field Services	Utility Technician	9/28/2009	35.74	17,147	74,625	37.09	38.55	77,444	80,492
45	246506	COAT-Field Services	Utility Technician	11/2/2009	35.20	16,934	73,498	36.53	37.97	76,275	79,281
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	36.45	6,150	76,108	37.83	39.32	78,989	82,100
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	39.06	6,963	81,557	40.54	42.13	84,648	87,967
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	37.11	20,827	77,486	38.51	40.02	80,409	83,562
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	33.51	-	69,969	34.78	36.15	72,621	75,481
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	34.84	9,639	72,746	36.16	37.58	75,502	78,467

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor										
						Overtime Hours							2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
Non-Collective Bargaining Unit Hourly															
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	$0	$0	-	-	16.8	-	-	$978	$80,427	$1,016	$83,597
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	-	-	-	-	-	-	-	-	67,714	-	70,366
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	-	-	-	-	39.0	-	-	2,417	87,628	2,510	91,062
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	-	-	-	-	6.3	-	-	415	89,239	431	92,742
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	-	-	-	-	34.3	-	-	1,852	75,809	1,923	78,782
6	245706	POCO-Field Services	Foreperson	9/16/1996	100	-	76.3	-	119.9	40.3	-	12,977	91,941	13,476	95,530
7	245706	POCO-Field Services	Utility Technician	7/1/1994	80	-	73.7	-	101.1	39.1	-	11,468	88,741	11,908	92,209
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	40	-	196.0	-	113.2	46.6	-	18,983	104,339	19,722	108,440
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	50	-	-	-	41.5	5.0	-	2,701	79,714	2,805	82,847
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	110	-	147.0	-	132.7	46.3	-	18,299	104,205	19,005	108,273
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	-	-	-	-	24.5	-	-	1,380	76,298	1,432	79,294
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	-	-	-	-	18.5	-	-	1,024	76,130	1,063	79,113
13	247106	MILT-Field Services	Utility Technician	11/16/1998	180	-	3.0	-	170.2	35.3	-	12,079	87,510	12,546	90,942
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	100	-	-	-	66.1	42.8	-	6,816	82,857	7,081	86,107
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	-	-	-	-	-	-	-	-	95,056	-	98,794
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	-	-	39.3	-	68.1	31.3	-	8,294	91,752	8,615	95,350
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	190	-	86.3	-	205.9	61.8	-	21,154	104,885	21,969	108,978
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	30	-	42.7	-	88.2	30.8	-	9,079	87,952	9,429	91,393
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	120	-	92.0	-	80.7	18.7	-	9,634	88,785	10,007	92,269
20	245906	GLEN-Field Services	Foreperson	10/1/1987	80	-	138.3	-	106.3	40.8	-	15,460	99,352	16,059	103,251
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	570	121	-	-	151.1	80.0	-	15,687	98,959	16,286	102,794
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	280	416	-	-	101.9	58.7	-	11,128	96,012	11,555	99,738
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	-	-	-	-	178.8	-	-	11,249	96,502	11,678	100,272
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	80	-	8.0	-	46.2	9.0	-	3,702	83,419	3,845	86,694
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	140	-	90.3	-	225.8	76.2	-	22,731	103,092	23,609	107,123
26	246801	LEHP-Production	Utility Technician	2/26/1990	80	-	71.0	-	45.3	11.0	-	5,966	82,300	6,198	85,538
27	246501	COAT-Production	Water Systems Operator	5/28/2002	30	-	-	-	258.5	103.5	-	22,131	98,164	22,982	102,001
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	-	-	-	-	118.3	-	-	7,254	90,690	7,532	94,247
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	150	-	103.0	-	196.3	61.6	-	20,202	99,822	20,983	103,735
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	-	-	-	-	1.0	-	-	58	73,054	60	75,917
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	-	-	-	-	99.0	-	-	5,452	80,286	5,661	83,439
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	10	394	-	-	183.1	43.0	-	13,351	89,612	13,866	93,113
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	200	-	49.0	-	123.9	26.2	-	10,493	85,631	10,897	88,980
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	30	-	71.0	-	180.1	60.8	-	17,165	93,679	17,832	97,352
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	130	-	8.0	-	162.8	46.5	-	13,117	91,150	13,625	94,727
36	247106	MILT-Field Services	Utility Technician	5/7/2007	50	-	-	-	32.8	-	-	1,751	74,025	1,818	76,932
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	-	-	-	-	15.7	-	-	950	83,447	987	86,720
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	-	-	54.7	-	96.0	37.1	-	10,057	85,831	10,448	89,207
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	-	-	-	-	229.3	-	-	15,932	109,099	16,534	113,355
40	247201	PHBG-Production	Operations Specialist	6/2/2008	-	-	8.0	-	83.8	6.5	-	5,946	88,840	6,175	92,326
41	247106	MILT-Field Services	Utility Technician	7/21/2008	60	-	-	-	32.0	-	-	1,665	72,299	1,729	75,140
42	246501	COAT-Production	Water Systems Operator	10/6/2008	440	-	-	-	229.0	86.3	-	19,734	98,411	20,492	102,239
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	60	-	3.0	-	35.2	14.5	-	3,320	83,434	3,448	86,715
44	245706	POCO-Field Services	Utility Technician	9/28/2009	110	-	83.0	-	172.8	65.3	-	17,785	95,339	18,475	99,078
45	246506	COAT-Field Services	Utility Technician	11/2/2009	90	-	37.3	-	247.5	31.8	-	17,562	93,927	18,242	97,613
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	110	-	8.7	-	86.7	13.3	-	6,378	85,477	6,624	88,834
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	-	-	-	-	115.6	-	-	7,219	91,867	7,495	95,462
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	-	-	-	-	110.5	195.5	-	21,606	102,015	22,447	106,009
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	-	-	-	-	-	-	-	-	72,621	-	75,481
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	100	-	52.0	-	110.8	26.5	-	9,997	85,599	10,382	88,949

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	35.67	2,805	74,479	37.02	38.47	77,298	80,325
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	32.99	-	68,883	34.24	35.59	71,493	74,312
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	33.26	3,453	69,447	34.52	35.88	72,078	74,917
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	37.77	48,787	78,864	39.20	40.74	81,850	85,065
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	36.71	11,378	76,650	38.10	39.60	79,553	82,685
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	35.38	10,309	73,873	36.72	38.16	76,671	79,678
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	33.18	969	69,280	34.43	35.78	71,890	74,709
58	245306	ABNG-Field Services	Foreperson	7/20/2015	36.32	16,848	75,836	37.69	39.17	78,697	81,787
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	31.44	146	65,647	32.63	33.91	68,131	70,804
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	37.58	5,690	78,467	39.00	40.53	81,432	84,627
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	31.79	-	66,378	32.99	34.29	68,883	71,598
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	31.05	6,980	64,832	32.22	33.49	67,275	69,927
63	246506	COAT-Field Services	Foreperson	2/3/2016	36.26	79,449	75,711	37.63	39.11	78,571	81,662
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	33.75	3,186	70,470	35.03	36.41	73,143	76,024
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	36.71	54,247	76,650	38.10	39.60	79,553	82,685
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	35.71	21,248	74,562	37.06	38.52	77,381	80,430
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	34.60	631	72,245	35.91	37.32	74,980	77,924
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	33.31	9,535	69,551	34.57	35.93	72,182	75,022
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	32.85	722	68,591	34.09	35.43	71,180	73,978
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	37.59	-	78,488	39.01	40.54	81,453	84,648
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	33.54	13,223	70,032	34.81	36.18	72,683	75,544
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	36.18	7,242	75,544	37.55	39.03	78,404	81,495
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	30.82	-	64,352	31.98	33.24	66,774	69,405
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	32.57	8,669	68,006	33.80	35.13	70,574	73,351
75	246506	COAT-Field Services	Utility Technician	2/13/2017	31.01	12,602	64,749	32.18	33.44	67,192	69,823
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	30.40	10,433	63,475	31.55	32.79	65,876	68,466
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	36.00	9,424	75,168	37.36	38.83	78,008	81,077
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	40.96	3,420	85,524	42.51	44.18	88,761	92,248
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	34.75	3,975	72,558	36.06	37.48	75,293	78,258
80	246801	LEHP-Production	Utility Technician	7/23/2018	29.61	16,878	61,826	30.73	31.94	64,164	66,691
81	246501	COAT-Production	Water Systems Operator	9/24/2018	36.24	20,932	75,669	37.61	39.09	78,530	81,620
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	31.13	4,653	64,999	32.31	33.58	67,463	70,115
83	241406	STNW-Field Service	Foreperson	10/8/2018	35.00	6,377	73,080	36.32	37.75	75,836	78,822
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	33.90	3,004	70,783	35.18	36.56	73,456	76,337
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	36.23	24,182	75,648	37.60	39.08	78,509	81,599
86	241406	STNW-Field Service	Utility Technician	3/3/1999	28.16	12,430	58,798	29.22	30.37	61,011	63,413
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	32.76	19,838	68,403	34.00	35.34	70,992	73,790
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	34.33	914	71,681	35.63	37.03	74,395	77,319
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	39.40	1,223	82,267	40.89	42.50	85,378	88,740
90	246406	ROYF-Field Services	Foreperson	4/13/2020	36.75	11,903	76,734	38.14	39.64	79,636	82,768
91	247106	MILT-Field Services	Utility Technician	4/13/2020	31.88	1,232	66,565	33.09	34.39	69,092	71,806
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	33.73	12,123	70,428	35.00	36.38	73,080	75,961
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	31.39	8,207	65,542	32.58	33.86	68,027	70,700
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	34.32	15,319	71,660	35.62	37.02	74,375	77,298
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	35.47	4,968	74,061	36.81	38.26	76,859	79,887
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	46.51	18,729	97,113	48.27	50.17	100,788	104,755
97	247106	MILT-Field Services	Utility Technician	10/19/2020	31.93	6,794	66,670	33.14	34.44	69,196	71,911
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	44.26	13,767	92,415	45.93	47.74	95,902	99,681
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	32.26	15,663	67,359	33.48	34.80	69,906	72,662
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	29.00	55	60,552	30.10	31.28	62,849	65,313
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	32.23	449	67,296	33.45	34.76	69,844	72,579

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor									
						Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	40	-	4.0	-	34.2	10.8	-	2,908	80,246	3,020	83,385
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	-	-	-	-	-	-	-	-	71,493	-	74,312
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	110	4	-	-	52.9	11.2	-	3,581	75,773	3,720	78,751
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	490	-	279.3	-	384.8	206.9	-	50,603	132,943	52,559	138,115
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	150	-	43.7	-	121.0	39.8	-	11,802	91,505	12,259	95,094
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	100	380	-	-	92.2	74.3	-	10,694	87,845	11,107	91,265
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	-	-	-	-	18.9	-	-	1,005	72,895	1,043	75,752
58	245306	ABNG-Field Services	Foreperson	7/20/2015	310	-	61.7	-	214.2	35.7	-	17,471	96,477	18,143	100,240
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	-	-	-	-	3.0	-	-	151	68,283	157	70,961
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	-	-	-	-	98.2	-	-	5,899	87,331	6,124	90,751
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	-	-	-	-	-	-	-	-	68,883	-	71,598
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	130	-	61.0	-	72.8	25.4	-	7,239	74,644	7,520	77,577
63	246506	COAT-Field Services	Foreperson	2/3/2016	2,550	-	128.0	-	1,115.8	177.4	-	82,403	163,525	85,595	169,807
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	-	-	-	-	52.8	6.8	-	3,305	76,447	3,433	79,457
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	10	-	243.3	-	525.4	210.5	-	56,265	135,828	58,444	141,139
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	450	102	6.0	-	244.3	104.3	-	22,033	99,966	22,882	103,863
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	-	-	-	-	12.0	-	-	655	75,635	680	78,604
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	70	-	-	-	143.4	32.3	-	9,887	82,139	10,267	85,359
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	-	-	-	-	10.3	3.0	-	748	71,928	777	74,755
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	-	-	-	-	-	-	-	-	81,453	-	84,648
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	160	-	64.7	-	149.8	48.3	-	13,713	86,556	14,242	89,946
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	40	-	99.7	-	31.7	25.5	-	7,514	85,958	7,807	89,342
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	-	-	-	-	-	-	-	-	66,774	-	69,405
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	150	-	35.0	-	103.8	35.2	-	8,990	79,714	9,337	82,838
75	246506	COAT-Field Services	Utility Technician	2/13/2017	80	-	50.7	-	184.5	35.3	-	13,068	80,340	13,570	83,472
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	220	-	49.0	-	159.1	25.0	-	10,822	76,918	11,240	79,926
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	-	-	-	-	170.6	-	-	9,772	87,780	10,148	91,225
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	-	-	-	-	54.5	-	-	3,547	92,308	3,683	95,931
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	-	-	-	-	74.3	-	-	4,121	79,414	4,280	82,538
80	246801	LEHP-Production	Utility Technician	7/23/2018	420	-	85.7	-	235.9	60.4	-	17,506	82,090	18,184	85,295
81	246501	COAT-Production	Water Systems Operator	9/24/2018	10	-	-	-	271.5	79.7	-	21,709	100,248	22,547	104,177
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	-	-	-	-	98.1	-	-	4,827	72,290	5,014	75,129
83	241406	STNW-Field Service	Foreperson	10/8/2018	130	-	-	-	93.4	18.9	-	6,612	82,578	6,867	85,819
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	-	-	-	-	57.3	-	-	3,114	76,570	3,233	79,570
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	110	-	368.7	-	157.9	27.3	-	25,086	103,705	26,063	107,772
86	241406	STNW-Field Service	Utility Technician	3/3/1999	60	-	216.7	-	130.5	13.2	-	12,895	73,966	13,400	76,872
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	90	416	-	-	197.3	149.4	-	20,576	92,073	21,373	95,668
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	-	-	-	-	17.3	-	-	948	75,343	984	78,303
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	-	-	-	-	20.0	-	-	1,268	86,646	1,316	90,056
90	246406	ROYF-Field Services	Foreperson	4/13/2020	320	18	52.7	-	136.2	29.8	-	12,343	92,318	12,818	95,925
91	247106	MILT-Field Services	Utility Technician	4/13/2020	40	88	-	-	21.3	3.0	-	1,278	70,498	1,327	73,262
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	-	-	-	-	233.2	-	-	12,567	85,647	13,050	89,011
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	-	-	-	-	170.8	-	-	8,512	76,539	8,840	79,540
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	-	-	59.0	-	126.8	96.0	-	15,892	90,267	16,510	93,808
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	-	414	-	-	34.5	43.0	-	5,152	82,426	5,352	85,653
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	-	-	-	-	257.5	-	-	19,409	120,196	20,143	124,898
97	247106	MILT-Field Services	Utility Technician	10/19/2020	90	-	4.3	-	95.8	30.0	-	7,046	76,332	7,316	79,317
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	-	-	-	-	199.7	-	-	14,268	110,169	14,810	114,491
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	-	-	-	-	317.6	-	-	16,244	86,150	16,873	89,535
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	-	-	-	-	1.0	-	-	57	62,906	58	65,371
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	-	-	-	-	9.0	-	-	465	70,309	483	73,062

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	30.40	9,135	63,475	31.55	32.79	65,876	68,466
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	32.09	175	67,004	33.30	34.61	69,530	72,266
104	246801	LEHP-Production	Utility Technician	4/12/2021	29.97	10,266	62,577	31.10	32.32	64,937	67,484
105	246506	COAT-Field Services	Utility Technician	4/13/2021	32.70	16,086	68,278	33.94	35.27	70,867	73,644
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	30.41	18,928	63,496	31.56	32.80	65,897	68,486
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	29.89	4,521	62,410	31.02	32.24	64,770	67,317
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	33.27	20,325	69,468	34.53	35.89	72,099	74,938
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	32.42	15,370	67,693	33.65	34.97	70,261	73,017
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	35.48	8,974	74,082	36.82	38.27	76,880	79,908
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	36.05	19,798	75,272	37.41	38.88	78,112	81,181
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	39.06	285	81,557	40.54	42.13	84,648	87,967
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	33.97	14,054	70,929	35.25	36.64	73,602	76,504
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	40.79	19,384	85,170	42.33	43.99	88,385	91,851
115	246506	COAT-Field Services	Utility Technician	11/8/2021	32.09	42,832	67,004	33.30	34.61	69,530	72,266
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	31.31	3,094	65,375	32.49	33.77	67,839	70,512
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	31.48	8,696	65,730	32.67	33.95	68,215	70,888
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	33.32	478	69,572	34.58	35.94	72,203	75,043
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	32.79	5,428	68,466	34.03	35.37	71,055	73,853
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	33.00	7,532	68,904	34.25	35.60	71,514	74,333
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	29.69	8,906	61,993	30.81	32.02	64,331	66,858
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	32.45	12,589	67,756	33.68	35.00	70,324	73,080
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	34.90	476	72,871	36.22	37.64	75,627	78,592
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	29.81	56	62,243	30.94	32.16	64,603	67,150
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	27.28	2,563	56,961	28.31	29.42	59,111	61,429
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	35.13	2,183	73,351	36.46	37.89	76,128	79,114
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	33.52	8,123	69,990	34.79	36.16	72,642	75,502
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	34.62	-	72,287	35.93	37.34	75,022	77,966
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	25.37	771	52,973	26.33	27.36	54,977	57,128
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	30.11	13,142	62,870	31.25	32.48	65,250	67,818
131	241401	STNW-Production	Water Systems Operator	7/5/2022	28.97	6,363	60,489	30.07	31.25	62,786	65,250
132	246801	LEHP-Production	Utility Technician	7/18/2022	28.75	14,550	60,030	29.84	31.01	62,306	64,749
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	31.20	286	65,146	32.38	33.65	67,609	70,261
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	31.58	3,610	65,939	32.77	34.06	68,424	71,117
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	31.15	8,223	65,041	32.33	33.60	67,505	70,157
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	31.72	11,565	66,231	32.92	34.21	68,737	71,430
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	25.24	1,464	52,701	26.19	27.22	54,685	56,835
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	31.02	9,481	64,770	32.19	33.46	67,213	69,864
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	30.16	12,909	62,974	31.30	32.53	65,354	67,923
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	33.22	4,341	69,363	34.48	35.84	71,994	74,834
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	28.88	5,442	60,301	29.97	31.15	62,577	65,041
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	31.15	329	65,041	32.33	33.60	67,505	70,157
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	32.13	13,413	67,087	33.34	34.65	69,614	72,349
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	35.63	33,012	74,395	36.98	38.43	77,214	80,242
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	32.99	12,572	68,883	34.24	35.59	71,493	74,312
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	29.20	7,908	60,970	30.30	31.49	63,266	65,751
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	30.25	7,407	63,162	31.39	32.62	65,542	68,111
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	31.83	7,631	66,461	33.03	34.33	68,967	71,681
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	28.84	624	60,218	29.93	31.11	62,494	64,958
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	31.82	11,772	66,440	33.02	34.32	68,946	71,660
151	245106	NORR-Field Services	Utility Technician	6/5/2023	32.48	17,252	67,818	33.71	35.03	70,386	73,143
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	33.35	22,223	69,635	34.61	35.97	72,266	75,105

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor									
						Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	30	-	159.7	-	66.4	18.7	-	9,476	75,382	9,844	78,339
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	-	-	-	-	3.5	-	-	181	69,712	188	72,454
104	246801	LEHP-Production	Utility Technician	4/12/2021	110	-	71.3	-	113.8	46.8	-	10,645	75,692	11,055	78,649
105	246506	COAT-Field Services	Utility Technician	4/13/2021	120	-	53.0	-	231.2	43.1	-	16,689	87,676	17,335	91,099
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	180	-	45.0	-	243.3	99.9	-	19,629	85,706	20,385	89,052
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	-	-	-	-	88.8	7.9	-	4,689	69,459	4,871	72,188
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	30	-	94.3	-	240.2	73.8	-	21,084	93,213	21,903	96,872
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	170	-	85.7	-	163.3	67.2	-	15,942	86,373	16,555	89,743
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	350	490	-	-	70.4	71.4	-	9,307	87,027	9,667	90,415
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	818	-	-	-	255.8	79.7	-	20,537	99,467	21,335	103,334
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	-	-	-	-	4.8	-	-	295	84,943	307	88,274
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	-	-	-	-	269.3	-	-	14,571	88,173	15,132	91,637
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	-	-	130.0	-	154.7	52.0	-	20,102	108,487	20,876	112,727
115	246506	COAT-Field Services	Utility Technician	11/8/2021	1,760	-	67.3	-	670.3	118.8	-	44,417	115,708	46,134	120,160
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	30	146	-	-	48.3	12.0	-	3,208	71,223	3,331	74,019
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	90	-	-	-	111.3	52.1	-	9,018	77,323	9,365	80,343
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	-	-	-	-	9.3	-	-	496	72,699	515	75,558
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	90	-	5.3	-	72.8	23.8	-	5,630	76,774	5,847	79,790
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	-	-	-	-	149.7	-	-	7,812	79,326	8,116	82,448
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	250	-	65.7	-	123.6	22.3	-	9,237	73,819	9,595	76,703
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	280	832	-	-	187.1	50.2	-	13,057	84,493	13,560	87,752
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	-	-	-	-	8.8	-	-	493	76,120	512	79,104
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	-	-	-	-	1.3	-	-	58	64,661	60	67,210
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	-	-	-	-	60.0	-	-	2,656	61,767	2,755	64,184
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	-	-	-	-	40.0	-	-	2,263	78,392	2,349	81,463
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	20	-	127.0	-	44.5	22.7	-	8,427	81,088	8,754	84,277
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	-	-	-	-	-	-	-	-	75,022	-	77,966
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	-	-	-	-	19.9	-	-	800	55,777	831	57,958
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	110	-	-	-	180.5	78.7	-	13,630	78,990	14,156	82,085
131	241401	STNW-Production	Water Systems Operator	7/5/2022	40	-	-	-	80.3	48.7	-	6,603	69,429	6,860	72,150
132	246801	LEHP-Production	Utility Technician	7/18/2022	160	-	70.7	-	173.4	83.8	-	15,093	77,559	15,676	80,585
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	-	-	-	-	6.0	-	-	296	67,906	308	70,569
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	-	-	-	-	12.9	47.0	-	3,745	72,169	3,891	75,008
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	100	630	-	-	119.8	40.0	-	8,529	76,764	8,859	79,746
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	-	4	-	-	163.2	57.3	-	11,996	80,737	12,459	83,894
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	-	-	-	-	38.5	-	-	1,519	56,204	1,579	58,414
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	10	-	165.7	-	37.7	40.1	-	9,835	77,057	10,219	80,093
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	160	-	48.0	-	158.5	67.5	-	13,388	78,903	13,906	81,989
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	-	-	-	-	84.5	-	-	4,500	76,494	4,673	79,507
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	120	-	54.0	-	65.6	16.8	-	5,645	68,342	5,864	71,025
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	-	-	-	-	6.6	-	-	341	67,846	354	70,510
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	370	11	56.0	-	188.8	33.8	-	13,905	83,900	14,438	87,168
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	210	-	105.0	-	368.3	123.8	-	34,234	111,659	35,547	115,999
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	170	-	65.3	-	162.4	31.0	-	13,036	84,699	13,537	88,019
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	60	-	56.3	-	85.5	39.3	-	8,197	71,523	8,510	74,321
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	250	-	42.3	-	107.0	18.6	-	7,680	73,472	7,975	76,336
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	170	-	58.7	-	95.3	17.0	-	7,914	77,050	8,220	80,071
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	-	-	-	-	14.0	-	-	647	63,141	672	65,630
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	210	-	115.0	-	115.4	38.8	-	12,211	81,366	12,686	84,556
151	245106	NORR-Field Services	Utility Technician	6/5/2023	490	-	66.5	-	206.9	72.8	-	17,895	88,771	18,584	92,217
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	250	-	88.5	-	292.1	65.6	-	23,052	95,568	23,947	99,302

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	28.60	2,607	59,717	29.68	30.85	61,972	64,415
154	246801	LEHP-Production	Utility Technician	9/25/2023	28.91	23,584	60,364	30.00	31.18	62,640	65,104
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	31.00	1,005	64,728	32.17	33.43	67,171	69,802
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	37.08	14,616	77,423	38.48	39.99	80,346	83,499
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	32.24	10,637	67,317	33.46	34.77	69,864	72,600
158	241401	STNW-Production	Water Systems Operator	12/11/2023	31.49	12,307	65,751	32.68	33.96	68,236	70,908
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	31.20	2,738	65,146	32.38	33.65	67,609	70,261
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	30.56	5,689	63,809	31.72	32.97	66,231	68,841
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	24.11	2,617	50,342	25.02	26.00	52,242	54,288
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	35.96	250	75,084	37.32	38.79	77,924	80,994
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	28.77	4,460	60,072	29.86	31.03	62,348	64,791
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	31.38	3,303	65,521	32.57	33.85	68,006	70,679
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	31.72	21,134	66,231	32.92	34.21	68,737	71,430
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	25.36	1,598	52,952	26.32	27.35	54,956	57,107
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	31.20	2,637	65,146	32.38	33.65	67,609	70,261
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	29.58	7,186	61,763	30.70	31.91	64,102	66,628
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	30.22	2,580	63,099	31.36	32.59	65,480	68,048
170	245701	POCO-Production	Water Systems Operator	8/5/2024	30.25	13,261	63,162	31.39	32.62	65,542	68,111
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	29.06	3,961	60,677	30.16	31.35	62,974	65,459
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	25.60	154	53,453	26.57	27.61	55,478	57,650
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	34.94	-	72,955	36.26	37.69	75,711	78,697
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	31.35	8,414	65,459	32.54	33.82	67,944	70,616
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	35.01	-	73,101	36.33	37.76	75,857	78,843
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	33.65	959	70,261	34.92	36.29	72,913	75,774
177	245706	POCO-Field Services	Utility Technician	10/14/2024	28.00	6,174	58,464	29.06	30.20	60,677	63,058
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	30.29	-	63,246	31.43	32.67	65,626	68,215
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	30.00	8,955	62,640	31.13	32.35	64,999	67,547
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	30.00	5,801	62,640	31.13	32.35	64,999	67,547
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	28.00	84	58,464	29.06	30.20	60,677	63,058
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	27.50	144	57,420	28.54	29.66	59,592	61,930
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	30.00	5,055	62,640	31.13	32.35	64,999	67,547
184	248801	TURB-Production	Water Systems Operator	1/6/2025	31.00	2,031	64,728	32.17	33.43	67,171	69,802
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	29.25	1,152	61,074	30.36	31.55	63,392	65,876
186	245706	POCO-Field Services	Utility Technician	1/13/2025	28.50	2,273	59,508	29.58	30.74	61,763	64,185
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	29.00	3,393	60,552	30.10	31.28	62,849	65,313
188	246506	COAT-Field Services	Utility Technician	2/3/2025	29.00	3,596	60,552	30.10	31.28	62,849	65,313
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	30.00	574	62,640	31.13	32.35	64,999	67,547
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	34.25	2,813	71,514	35.54	36.94	74,208	77,131
191	241406	STNW-Field Service	Utility Technician	2/24/2025	30.00	1,260	62,640	31.13	32.35	64,999	67,547
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	29.50	310	61,596	30.62	31.82	63,935	66,440
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	30.75	646	64,206	31.91	33.16	66,628	69,238
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	28.50	1,001	59,508	29.58	30.74	61,763	64,185
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30.00	855	62,640	31.13	32.35	64,999	67,547
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	38.00	9,353	79,344	39.44	40.99	82,351	85,587
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	37.00	11,359	77,256	38.40	39.91	80,179	83,332
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	28.00	578	58,464	29.06	30.20	60,677	63,058
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	32.00	12,476	66,816	33.21	34.52	69,342	72,078
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	32.00	9,212	66,816	33.21	34.52	69,342	72,078
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	32.00	8,644	66,816	33.21	34.52	69,342	72,078
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	36.00	11,961	75,168	37.36	38.83	78,008	81,077
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	29.32	451	61,220	30.43	31.63	63,538	66,043

Pennsylvania-American Water Company - Water Operations
Compensation

						Gross Labor									
						Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	10	-	-	-	26.4	25.1	-	2,704	64,686	2,809	67,234
154	246801	LEHP-Production	Utility Technician	9/25/2023	70	-	57.0	-	264.8	174.4	-	24,459	87,169	25,407	90,581
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	-	-	-	-	8.3	9.6	-	1,042	68,213	1,082	70,884
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	-	98	-	-	207.8	38.0	-	15,158	95,602	15,744	99,340
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	30	-	-	-	173.0	30.1	-	11,027	80,922	11,446	84,076
158	241401	STNW-Production	Water Systems Operator	12/11/2023	-	-	-	-	186.4	51.5	-	12,762	80,998	13,252	84,161
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	-	-	-	-	58.3	-	-	2,841	70,451	2,952	73,214
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	60	-	-	-	62.6	44.0	-	5,900	72,191	6,127	75,028
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	-	-	-	-	70.8	-	-	2,713	54,955	2,817	57,105
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	-	-	-	-	4.5	-	-	259	78,183	269	81,263
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	70	-	89.0	-	25.5	12.3	-	4,625	67,043	4,803	69,663
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	130	7	18.0	-	43.6	9.0	-	3,424	71,567	3,554	74,369
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	20	-	193.0	-	171.9	100.0	-	21,915	90,672	22,754	94,205
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	-	-	-	-	42.0	-	-	1,658	56,614	1,723	58,830
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	50	-	-	-	35.8	15.0	-	2,736	70,395	2,842	73,153
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	80	-	77.0	-	98.3	8.8	-	7,457	71,639	7,750	74,458
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	10	-	-	-	35.0	16.0	-	2,676	68,166	2,780	70,838
170	245701	POCO-Production	Water Systems Operator	8/5/2024	140	-	52.0	-	144.5	82.5	-	13,755	79,437	14,289	82,539
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	90	-	63.0	-	44.5	3.0	-	4,111	67,175	4,272	69,821
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	-	-	-	-	4.0	-	-	159	55,638	166	57,815
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	-	-	-	-	-	-	-	-	75,711	-	78,697
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	210	-	54.0	-	126.0	12.0	-	8,731	76,885	9,073	79,899
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	-	-	-	-	-	-	-	-	75,857	-	78,843
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	-	-	-	-	19.0	-	-	995	73,908	1,034	76,808
177	245706	POCO-Field Services	Utility Technician	10/14/2024	30	-	29.0	-	97.0	23.0	-	6,408	67,115	6,659	69,747
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	-	-	-	-	-	-	-	-	65,626	-	68,215
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	-	-	-	-	119.0	60.0	-	9,292	74,292	9,656	77,203
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	50	-	-	-	107.3	16.3	-	6,020	71,069	6,256	73,852
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	-	-	-	-	2.0	-	-	87	60,764	91	63,148
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	-	-	-	-	3.5	-	-	150	59,741	156	62,086
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	50	241	-	-	68.0	33.3	-	5,245	70,536	5,451	73,289
184	248801	TURB-Production	Water Systems Operator	1/6/2025	30	-	-	-	9.0	26.0	-	2,107	69,308	2,190	72,022
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	40	-	-	-	26.3	-	-	1,195	64,627	1,242	67,159
186	245706	POCO-Field Services	Utility Technician	1/13/2025	30	-	11.0	-	32.5	10.0	-	2,359	64,152	2,452	66,667
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	-	-	-	-	78.0	-	-	3,522	66,371	3,660	68,972
188	246506	COAT-Field Services	Utility Technician	2/3/2025	-	-	7.0	-	70.0	6.0	-	3,732	66,581	3,879	69,191
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	-	-	-	-	12.8	-	-	595	65,595	619	68,165
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	120	-	-	-	54.8	-	-	2,919	77,246	3,034	80,284
191	241406	STNW-Field Service	Utility Technician	2/24/2025	-	-	27.0	-	6.0	3.0	-	1,307	66,307	1,359	68,906
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	20	-	-	-	7.0	-	-	322	64,276	334	66,794
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	10	-	-	-	14.0	-	-	670	67,308	696	69,944
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	20	-	7.0	-	14.8	3.0	-	1,039	62,822	1,080	65,285
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30	-	-	-	19.0	-	-	887	65,917	922	68,499
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	140	-	-	-	106.8	43.0	-	9,707	92,198	10,089	95,816
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	90	-	-	-	116.0	66.5	-	11,789	92,058	12,252	95,674
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	-	-	-	-	13.8	-	-	599	61,277	623	63,680
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	260	-	-	-	165.3	71.0	-	12,948	82,550	13,458	85,796
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	90	-	-	-	98.3	70.3	-	9,560	78,993	9,937	82,105
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	160	-	-	-	134.8	34.0	-	8,971	78,473	9,325	81,562
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	160	-	-	-	125.5	72.0	-	12,413	90,581	12,901	94,138
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	10	-	-	-	10.3	-	-	468	64,016	486	66,540

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor						
					Base Year			Hourly Wage Rate		Regular Time	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Hourly Wage	Total Overtime	Annualized Salaries &	2026	2027	2026	2027
204	245001	Audobon -Production	Foreperson	8/22/2005	35.80	2,515	74,750	37.15	38.61	77,569	80,618
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	32.00	744	66,816	33.21	34.52	69,342	72,078
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	31.00	93	64,728	32.17	33.43	67,171	69,802
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	30.00	360	62,640	31.13	32.35	64,999	67,547
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	32.50	1,463	67,860	33.73	35.06	70,428	73,205
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	28.00	-	58,464	29.06	30.20	60,677	63,058
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	32.00	-	66,816	33.21	34.52	69,342	72,078
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	33.66	-	70,282	34.93	36.30	72,934	75,794
212	246501	COAT-Production	Water Systems Operator	6/2/2025	34.00	26	70,992	35.29	36.68	73,686	76,588
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	30.00	-	62,640	31.13	32.35	64,999	67,547
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	24.00	-	50,112	24.91	25.89	52,012	54,058
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025		-		34.51	35.87	72,057	74,897
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025		-		38.14	39.64	79,636	82,768
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025		-		38.14	39.64	79,636	82,768
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025		-		34.51	35.87	72,057	74,897
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025		-		34.51	35.87	72,057	74,897
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025		-		30.36	31.55	63,392	65,876
			Total Non-Collective Bargaining Unit Hourly			$1,770,228	$14,869,974			$15,871,065	$16,494,793

Pennsylvania-American Water Company - Water Operations
Compensation

					Gross Labor											
							Overtime Hours						2026		2027	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	1.0x	1.25x	1.5x	2.0x	2.5x	Total Overtime	Annualized Salaries &	Total Overtime	Annualized Salaries &
204	245001	Audobon -Production	Foreperson	8/22/2005	60	-	14.0	-	25.5	9.0	-	2,610	80,239	2,712	83,390
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	-	-	-	-	9.5	4.5	-	772	70,115	803	72,880
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	10	-	-	-	2.0	-	-	97	67,277	100	69,912
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	-	-	-	-	8.0	-	-	374	65,373	388	67,935
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	-	-	-	-	30.0	-	-	1,518	71,946	1,578	74,783
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	-	-	-	-	-	-	-	-	60,677	-	63,058
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	-	-	-	-	-	-	-	-	69,342	-	72,078
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	-	-	-	-	-	-	-	-	72,934	-	75,794
212	246501	COAT-Production	Water Systems Operator	6/2/2025	-	-	-	-	0.5	-	-	26	73,712	28	76,615
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	-	-	-	-	-	-	-	-	64,999	-	67,547
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	-	-	-	-	-	-	-	-	52,012	-	54,058
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	79,636	-	82,768
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	79,636	-	82,768
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	72,057	-	74,897
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	63,392	-	65,876
			Total Non-Collective Bargaining Unit Hourly		$19,718	$4,811	6,049.00	-	21,764.33	6,115.54	-	$1,835,999	$17,731,594	$1,906,958	$18,426,280

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation
Number of Employees

	6/30/2025	Positions to be Filled 2026	Total 6/30/2026	Positions to be Filled 2027	Total 6/30/2027
Salary - Non-Collective Bargaining Unit	13.0	1.0	14.0	0	14.0
Hourly - Collective Bargaining Unit	20.0	0.0	20.0	0	20.0
Hourly - Non-Collective Bargaining Unit	42.0	3.0	45.0	0	45.0
Hourly Total	62.0	3.0	65.0	0	65.0
Total	75.0	4.0	79.0	0	79.0

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

					Gross Labor						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
Non-Collective Bargaining Unit Salary											
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	$59.80	$0	$124,384	$62.06	$64.50	$129,085	$134,160
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	61.57	-	128,060	63.89	66.40	132,891	138,112
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	59.42	-	123,600	61.67	64.09	128,274	133,307
4	246701	COWW-Production	Supvr Production	7/21/2008	41.24	-	85,772	42.80	44.48	89,024	92,518
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	38.58	-	80,245	40.04	41.61	83,283	86,549
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	57.21	-	119,000	59.37	61.70	123,490	128,336
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	40.13	-	83,475	41.65	43.29	86,632	90,043
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	40.73	-	84,726	42.27	43.93	87,922	91,374
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	49.81	-	103,608	51.69	53.72	107,515	111,738
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	44.55		92,672	46.24	48.06	96,179	99,965
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	43.71		90,910	45.36	47.14	94,349	98,051
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	38.72	-	80,544	40.19	41.77	83,595	86,882
13	249401	YORKWW-Production	Supvr Production	6/24/2013	42.88	-	89,198	44.50	46.25	92,560	96,200
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	47.75	-		49.55	51.50	103,064	107,120
			Total Non-Collective Bargaining Unit Salary			$0	$1,286,194			$1,437,862	$1,494,355
Collective Bargaining Unit											
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$31.74	$8,273	$66,273	32.58	33.44	$68,028	$69,830
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	31.74	4,169	66,273	32.58	33.44	68,028	69,830
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	29.74	27,153	62,097	30.53	31.34	63,742	65,430
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	31.74	27,240	66,273	32.58	33.44	68,028	69,830
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	31.74	13,659	66,273	32.58	33.44	68,028	69,830
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	31.74	13,893	66,273	32.58	33.44	68,028	69,830
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	27.22	8,824	56,835	27.94	28.68	58,341	59,886
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	31.74	13,382	66,273	32.58	33.44	68,028	69,830
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	29.74	3,470	62,097	30.53	31.34	63,742	65,430
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	29.74	6,066	62,097	30.53	31.34	63,742	65,430
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	29.74	8,230	62,097	30.53	31.34	63,742	65,430
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	28.81	651	60,155	29.57	30.36	61,748	63,384
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	31.74	10,057	66,273	32.58	33.44	68,028	69,830
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	28.81	1,415	60,155	29.57	30.36	61,748	63,384
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	28.81	717	60,155	29.57	30.36	61,748	63,384
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	29.74	1,838	62,097	30.53	31.34	63,742	65,430
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	28.81	1,583	60,155	29.57	30.36	61,748	63,384
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	29.74	8,119	62,097	30.53	31.34	63,742	65,430
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	29.74	1,309	62,097	30.53	31.34	63,742	65,430
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	28.81	-	60,155	29.57	30.36	61,748	63,384
			Total Collective Bargaining Unit			$160,049	$1,256,203			$1,289,473	$1,323,623

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

					Gross Labor						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
Non-Collective Bargaining Unit Hourly											
1	246701	COWW-Production	Wastewater Operator	9/20/1999	$35.78	$7,605	$74,709	$37.13	$38.59	$77,527	$80,576
2	246706	COWW-Field Services	Utility Technician	5/30/1995	33.35	21,981	69,635	34.61	35.97	72,266	75,105
3	246701	COWW-Production	Wastewater Operator	9/9/1996	37.24	5,609	77,757	38.65	40.17	80,701	83,875
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	37.62	11,898	78,551	39.04	40.57	81,516	84,710
5	246706	COWW-Field Services	Foreperson	11/10/2003	36.24	8,089	75,669	37.61	39.09	78,530	81,620
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	35.79	7,036	74,730	37.14	38.60	77,548	80,597
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	37.90	20,678	79,135	39.33	40.88	82,121	85,357
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	34.86	4,262	72,788	36.18	37.60	75,544	78,509
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	37.52	15,551	78,342	38.94	40.47	81,307	84,501
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	41.00	8,489	85,608	42.55	44.22	88,844	92,331
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	40.99	12,730	85,587	42.54	44.21	88,824	92,310
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	35.03	10,199	73,143	36.35	37.78	75,899	78,885
13	246706	COWW-Field Services	Utility Technician	3/14/2016	32.56	9,436	67,985	33.79	35.12	70,554	73,331
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	32.55	8,086	67,964	33.78	35.11	70,533	73,310
15	246701	COWW-Production	Wastewater Operator	5/14/2018	34.65	8,571	72,349	35.96	37.37	75,084	78,029
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	31.09	17,338	64,916	32.27	33.54	67,380	70,032
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	39.14	2,021	81,724	40.62	42.22	84,815	88,155
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	35.50	8,646	74,124	36.84	38.29	76,922	79,950
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	33.40	4,863	69,739	34.66	36.02	72,370	75,210
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	33.05	15,926	69,008	34.30	35.65	71,618	74,437
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	34.13	8,897	71,263	35.42	36.81	73,957	76,859
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	33.05	14,566	69,008	34.30	35.65	71,618	74,437
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	34.25	14,479	71,514	35.54	36.94	74,208	77,131
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	29.00	7,391	60,552	30.10	31.28	62,849	65,313
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	33.52	9,026	69,990	34.79	36.16	72,642	75,502
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	32.92	2,375	68,737	34.16	35.50	71,326	74,124
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	32.50	13,475	67,860	33.73	35.06	70,428	73,205
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	36.40	23,979	76,003	37.78	39.26	78,885	81,975
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	31.56	1,924	65,897	32.75	34.04	68,382	71,076
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	33.97	4,607	70,929	35.25	36.64	73,602	76,504
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	32.82	13,092	68,528	34.06	35.40	71,117	73,915
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	29.08	8,669	60,719	30.18	31.37	63,016	65,501
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	32.17	6,298	67,171	33.39	34.70	69,718	72,454
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	32.51	5,688	67,881	33.74	35.07	70,449	73,226
35	246701	COWW-Production	Wastewater Operator	1/3/2023	34.38	6,484	71,785	35.68	37.08	74,500	77,423
36	246706	COWW-Field Services	Utility Technician	3/6/2023	31.26	8,607	65,271	32.44	33.71	67,735	70,386
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	29.20	7,978	60,970	30.30	31.49	63,266	65,751
38	245801	POWW-Production	Wastewater Operator	4/4/2024	31.29	10,620	65,334	32.47	33.75	67,797	70,470
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	27.84	2,998	58,130	28.89	30.03	60,322	62,703
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	32.00	4,712	66,816	33.21	34.52	69,342	72,078
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	31.93	4,207	66,670	33.14	34.44	69,196	71,911
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	27.00	1,316	56,376	28.02	29.12	58,506	60,803
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	36.75	-		38.14	39.64	79,636	82,768
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	36.75	-		38.14	39.64	79,636	82,768
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	36.75	-		38.14	39.64	79,636	82,768
			Total Non-Collective Bargaining Unit Hourly			$390,404	$2,960,868			$3,311,672	$3,441,880

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Gross Labor: Meals	Gross Labor: Shift Premium	Gross Labor: Overtime Hours 1.0	Gross Labor: Overtime Hours 1.25	Gross Labor: Overtime Hours 1.5	Gross Labor: Overtime Hours 2.0	Gross Labor: 2026 Total Overtime Pay	Gross Labor: 2026 Annualized Salaries & Wages	Gross Labor: 2027 Total Overtime Pay	Gross Labor: 2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Salary														
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	$0	$0					$0	$129,085	$0	$134,160
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	-	-					-	132,891	-	138,112
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	-	-					-	128,274	-	133,307
4	246701	COWW-Production	Supvr Production	7/21/2008	-	-					-	89,024	-	92,518
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	-	-					-	83,283	-	86,549
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	-	-					-	123,490	-	128,336
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	-	-					-	86,632	-	90,043
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	-	-					-	87,922	-	91,374
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	-	-					-	107,515	-	111,738
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020								96,179	-	99,965
11	241701	ROYFWW-Production	Supvr Production	9/18/2006								94,349	-	98,051
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	-	-					-	83,595	-	86,882
13	249401	YORKWW-Production	Supvr Production	6/24/2013	-	-					-	92,560	-	96,200
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	-	-					-	103,064	-	107,120
			Total Non-Collective Bargaining Unit Salary		$0	$0	-	-	-	-	$0	$1,437,862	$0	$1,494,355
Collective Bargaining Unit														
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$0	$1,582	-	-	101.50	53.33	$8,491	$78,100	$8,714	$80,125
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	-	33	-	-	81.67	4.00	4,279	72,341	4,391	74,255
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	-	393	-	-	536.92	50.50	27,867	92,001	28,600	94,422
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	-	2,176	-	-	504.25	48.00	27,957	98,161	28,692	100,698
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	-	1,119	-	-	246.92	28.25	14,018	83,165	14,386	85,335
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	-	515	-	-	232.42	42.67	14,258	82,801	14,632	84,977
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	-	15	-	-	204.50	8.00	9,057	67,412	9,296	69,196
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	-	764	-	-	222.33	42.67	13,734	82,526	14,095	84,689
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	-	1,277	-	-	27.75	37.33	3,561	68,580	3,655	70,362
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	-	1,500	-	-	71.17	48.00	6,226	71,468	6,390	73,320
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	-	1,308	-	-	136.17	35.33	8,446	73,496	8,669	75,406
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	-	3	-	-	12.33	2.00	668	62,420	686	64,073
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	-	590	-	-	164.58	34.00	10,322	78,941	10,594	81,014
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	-	-	-	-	28.63	3.00	1,452	63,200	1,490	64,874
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	-	-	-	-	13.75	2.00	736	62,485	755	64,139
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	-	-	-	-	40.92	-	1,887	65,628	1,936	67,366
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	-	-	-	-	36.38	-	1,625	63,373	1,668	65,052
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	-	309	-	-	150.00	24.00	8,334	72,385	8,555	74,294
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	-	65	-	-	8.00	16.00	1,343	65,150	1,379	66,873
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	-	-	-	-	-	-	-	61,748	-	63,384
			Total Collective Bargaining Unit		$0	$11,648	-	-	2,820.17	479.08	$164,260	$1,465,381	$168,584	$1,503,855

Pennsylvania-American Water Company - Wastewater SSS General Operations
Compensation

					Gross Labor								Gross Labor	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Hourly														
1	246701	COWW-Production	Wastewater Operator	9/20/1999	$0	$0	99.33	-	38.33	26.67	$7,889	$85,416	$8,196	$88,772
2	246706	COWW-Field Services	Utility Technician	5/30/1995	270	-	181.67	-	196.67	87.75	22,802	95,338	23,689	99,065
3	246701	COWW-Production	Wastewater Operator	9/9/1996	60	-	62.67	-	19.00	29.25	5,820	86,582	6,048	89,983
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	80	-	-	-	116.00	68.00	12,338	93,933	12,812	97,602
5	246706	COWW-Field Services	Foreperson	11/10/2003	20	-	110.00	-	63.50	7.33	8,390	86,940	8,715	90,355
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	80	-	-	-	49.83	58.83	7,295	84,924	7,576	88,253
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	-	-	-	-	141.42	154.83	21,424	103,545	22,232	107,590
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	-	-	-	-	34.67	33.33	4,419	79,963	4,588	83,096
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	-	-	82.33	-	111.17	76.42	16,122	97,428	16,737	101,238
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	40	-	96.00	-	52.17	15.33	8,806	97,691	9,149	101,520
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	30	-	115.00	-	82.67	32.50	13,202	102,055	13,709	106,050
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	20	-	119.00	-	81.83	22.33	10,577	86,496	10,987	89,892
13	246706	COWW-Field Services	Utility Technician	3/14/2016	10	-	81.33	-	109.33	20.67	9,789	80,352	10,170	83,510
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	90	-	-	-	101.58	46.17	8,387	79,010	8,713	82,112
15	246701	COWW-Production	Wastewater Operator	5/14/2018	20	-	102.00	-	61.00	26.00	8,892	83,997	9,239	87,287
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	80	-	-	-	167.75	146.00	17,980	85,440	18,670	88,782
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	10	-	-	-	28.33	4.00	2,096	86,920	2,176	90,342
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	-	-	104.67	-	50.33	29.83	8,967	85,889	9,315	89,264
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	60	-	-	-	41.00	40.83	5,043	77,473	5,238	80,508
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	-	-	96.00	-	121.75	97.42	16,518	88,136	17,157	91,594
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	100	-	-	-	81.67	67.50	9,229	83,286	9,587	86,546
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	-	-	90.67	-	120.75	80.25	15,106	86,725	15,690	90,127
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	10	-	-	-	108.50	124.00	15,009	89,226	15,584	92,724
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	10	-	130.33	-	66.75	11.00	7,669	70,528	7,967	73,290
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	30	-	102.33	-	68.42	29.92	9,362	82,034	9,725	85,257
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	-	-	15.33	-	33.00	3.00	2,463	73,789	2,558	76,682
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	180	-	37.67	-	190.67	41.00	13,974	84,583	14,514	87,899
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	-	242	-	-	370.58	48.67	24,880	104,006	25,847	108,063
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	-	-	-	-	39.67	-	1,995	70,377	2,071	73,147
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	10	-	-	-	32.25	42.83	4,779	78,391	4,965	81,480
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	20	-	134.67	-	126.83	33.92	13,579	84,716	14,105	88,040
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	-	-	118.00	-	99.08	14.17	8,993	72,009	9,344	74,845
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	10	-	87.67	-	53.17	12.50	6,533	76,261	6,785	79,248
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	-	-	79.00	-	39.42	17.33	5,901	76,350	6,131	79,357
35	246701	COWW-Production	Wastewater Operator	1/3/2023	30	-	82.00	-	36.08	25.00	6,726	81,256	6,987	84,440
36	246706	COWW-Field Services	Utility Technician	3/6/2023	120	-	53.00	-	74.67	53.00	8,927	76,782	9,271	79,778
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	130	-	91.00	-	82.50	25.75	8,271	71,668	8,588	74,469
38	245801	POWW-Production	Wastewater Operator	4/4/2024	50	-	76.50	-	131.00	31.50	11,017	78,864	11,447	81,967
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	-	-	58.50	-	22.00	7.00	3,109	63,431	3,229	65,932
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	-	-	32.00	-	44.50	24.25	4,890	74,233	5,083	77,161
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	-	-	29.00	-	32.50	27.00	4,366	73,563	4,537	76,448
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	-	-	24.00	-	16.50	-	1,366	59,872	1,420	62,222
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	-	-	79,636	-	82,768
			Total Non-Collective Bargaining Unit Hourly		$1,570	$242	2,492	-	3,539	1,743	$404,902	$3,718,386	$420,551	$3,864,243

Pennsylvania-American Water Company - BASA WW Operations
Compensation
Number of Employees

	6/30/2025	Positions to be Filled 2026	Total 6/30/2026	Positions to be Filled 2027	Total 6/30/2027
Salary - Non-Collective Bargaining Unit	4	0	4	0	4
Hourly - Collective Bargaining Unit	23	1	24	0	24
Hourly - Non-Collective Bargaining Unit	1	0	1	0	1
Hourly Total	24	1	25	0	25
Total	28	1	29	0	29

Pennsylvania-American Water Company - BASA WW Operations
Compensation

					Gross Labor						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
Non-Collective Bargaining Unit Salary											
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	$73.79	$0	$153,492	$76.58	$79.59	$159,286	$165,547
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	44.57	-	92,706	46.25	48.07	96,200	99,986
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	45.66	-	94,979	47.39	49.25	98,571	102,440
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	46.18	-	96,051	47.92	49.80	99,674	103,584
			Total Non-Collective Bargaining Unit Salary			$0	$437,227			$453,731	$471,557
Collective Bargaining Unit											
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$39.67	$5,638	$82,831	$40.86	$42.08	$85,316	$87,863
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	39.21	147	81,870	40.39	41.60	84,334	86,861
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	39.67	268	82,831	40.86	42.08	85,316	87,863
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	39.21	2,206	81,870	40.39	41.60	84,334	86,861
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	40.15	3,829	83,833	41.35	42.59	86,339	88,928
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	40.25	12,191	84,042	41.46	42.71	86,568	89,178
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	39.21	5,014	81,870	40.39	41.60	84,334	86,861
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	39.67	4,175	82,831	40.86	42.08	85,316	87,863
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	39.21	5,470	81,870	40.39	41.60	84,334	86,861
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	40.25	12,749	84,042	41.46	42.71	86,568	89,178
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	39.21	12,219	81,870	40.39	41.60	84,334	86,861
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	40.25	5,373	84,042	41.46	42.71	86,568	89,178
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	40.15	3,026	83,833	41.35	42.59	86,339	88,928
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	40.25	11,984	84,042	41.46	42.71	86,568	89,178
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	40.15	6,765	83,833	41.35	42.59	86,339	88,928
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	39.67	4,865	82,831	40.86	42.08	85,316	87,863
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	39.67	4,359	82,831	40.86	42.08	85,316	87,863
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	39.21	1,206	81,870	40.39	41.60	84,334	86,861
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	39.67	8,638	82,831	40.86	42.08	85,316	87,863
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	39.21	6,190	81,870	40.39	41.60	84,334	86,861
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	39.67	30	82,831	40.86	42.08	85,316	87,863
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	39.67	4,592	82,831	40.86	42.08	85,316	87,863
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	39.21	529	81,870	40.39	41.60	84,334	86,861
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025				37.32	38.25	77,924	79,866
			Total Collective Bargaining Unit			$121,463	$1,905,279			$2,040,414	$2,101,154
Non-Collective Bargaining Unit Hourly											
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	$28.00	$0	$58,464	$29.06	$30.20	$60,677	$63,058
			Total Non-Collective Bargaining Unit Hourly			$0	$58,464			$60,677	$63,058

Pennsylvania-American Water Company - BASA WW Operations
Compensation

					Gross Labor									Gross Labor	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	$0	$0	-	-	-	-	-	-	$159,286		$165,547
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	-	-	-	-	-	-	-	-	96,200		99,986
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	-	-	-	-	-	-	-	-	98,571		102,440
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	-	-	-	-	-	-	-	-	99,674		103,584
			Total Non-Collective Bargaining Unit Salary		$0	$0	-	-	-	-	-	$0	$453,731	$0	$471,557
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$0	$27	-	-	94.75	-	-	$5,807	$91,150	$5,981	$93,870
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	-	1	-	-	2.50	-	-	151	84,487	156	87,018
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	-	2	-	-	4.50	-	-	276	85,593	284	88,149
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	-	12	-	-	37.50	-	-	2,272	86,618	2,340	89,213
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	-	16	-	-	58.25	4.00	-	3,944	90,299	4,062	93,006
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	-	65	-	-	191.25	8.00	-	12,557	99,191	12,936	102,179
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	-	29	-	-	85.25	-	-	5,165	89,528	5,320	92,209
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	-	19	-	-	59.50	8.00	-	4,301	89,635	4,429	92,311
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	-	28	-	-	73.00	15.00	-	5,634	89,997	5,803	92,692
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	-	49	-	-	200.50	8.00	-	13,132	99,750	13,528	102,756
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	-	82	-	-	187.75	15.00	-	12,587	97,003	12,964	99,906
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	-	29	-	-	89.00	-	-	5,535	92,132	5,702	94,909
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	-	18	-	-	50.25	-	-	3,117	89,473	3,210	92,156
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	-	72	-	-	198.50	-	-	12,345	98,985	12,717	101,968
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	-	39	-	-	107.00	4.00	-	6,967	93,345	7,176	96,144
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	-	28	-	-	81.75	-	-	5,010	90,355	5,160	93,052
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	-	13	-	-	73.25	-	-	4,489	89,818	4,624	92,499
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	-	7	-	-	20.50	-	-	1,242	85,583	1,279	88,147
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	-	56	-	-	134.50	8.00	-	8,897	94,269	9,163	97,082
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	-	32	-	-	105.25	-	-	6,377	90,742	6,568	93,460
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	-	0	-	-	0.50	-	-	31	85,347	32	87,895
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	-	17	-	-	66.50	8.00	-	4,730	90,062	4,871	92,751
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	-	4	-	-	9.00	-	-	545	84,883	562	87,426
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	77,924	-	79,866
			Total Collective Bargaining Unit		$0	$643	-	-	1,930.75	78.00	-	$125,111	$2,166,169	$128,865	$2,230,662
Non-Collective Bargaining Unit Hourly															
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	$0	$0	-	-	-	-	-	$0	$60,677	$0	$63,058
			Total Non-Collective Bargaining Unit Hourly		$0	$0	-	-	-	-		$0	$60,677	$0	$63,058

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation
Number of Employees

	6/30/2025	Positions to be Filled (Including Time Allocated to Acquired Systems) 2026	Total 6/30/2026	Positions to be Filled 2027	Total 6/30/2027
Salary - Non-Collective Bargaining Unit	9.00	1.75	10.75	0.00	10.75
Hourly - Collective Bargaining Unit	82.00	5.00	87.00	0.00	87.00
Hourly - Non-Collective Bargaining Unit	1.00	0.00	1.00	0.00	1.00
Hourly Total	83.00	5.00	88.00	0.00	88.00
Total	92.00	6.75	98.75	0.00	98.75

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

					Gross Labor						
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
Non-Collective Bargaining Unit Salary											
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	$49.73		$103,441	$51.61	$53.64	$107,349	$111,571
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	35.77		74,400	37.12	38.58	77,210	80,246
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	45.67		95,000	47.40	49.26	98,592	102,461
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	43.95		91,406	45.61	47.40	94,869	98,592
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	43.75		91,006	45.41	47.19	94,453	98,155
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	48.30		100,459	50.12	52.09	104,250	108,347
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	54.35		113,050	56.41	58.63	117,333	121,950
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	45.76		95,181	47.49	49.36	74,084	77,002
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	57.69		120,000	59.87	62.22	124,530	129,418
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025				42.81	44.49	89,045	92,539
			Total Non-Collective Bargaining Unit Salary			$0	$883,943			$1,070,758	$1,112,821
Collective Bargaining Unit											
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$30.74	$21,291	$64,185	$31.67	$32.62	$66,127	$68,111
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	35.29	39,079	74,729	36.83	37.92	76,900	79,176
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	32.20	9,767	67,234	33.16	34.15	69,238	71,315
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	32.20	3,438	67,234	33.16	34.15	69,238	71,315
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	30.74	6,632	64,185	31.67	32.62	66,127	68,111
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	30.74	12,302	64,185	31.67	32.62	66,127	68,111
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	30.74	8,741	64,185	31.67	32.62	66,127	68,111
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	30.74	1,921	64,185	31.67	32.62	66,127	68,111
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	30.74	11,763	64,185	31.67	32.62	66,127	68,111
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	30.74	8,911	64,185	31.67	32.62	66,127	68,111
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	30.74	4,207	64,185	31.67	32.62	66,127	68,111
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	32.20	32,847	67,234	33.16	34.15	69,238	71,315
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	34.79	5,675	72,642	35.83	36.90	74,813	77,057
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	32.20	13,297	67,234	33.16	34.15	69,238	71,315
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	32.20	49,309	67,234	33.16	34.15	69,238	71,315
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	32.20	39,566	67,234	33.16	34.15	69,238	71,315
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	35.79	24,584	74,730	36.83	37.93	76,901	79,208
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	32.20	8,487	67,234	33.16	34.15	69,238	71,315
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	34.79	7,463	72,642	35.83	36.90	74,813	77,047
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	34.79	55,708	72,642	35.83	36.90	74,813	77,057
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	32.20	2,749	67,234	33.16	34.15	69,238	71,315
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	9,884	64,185	31.67	32.62	66,127	68,111
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	30.74	7,956	64,185	31.67	32.62	66,127	68,111
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	30.74	13,253	64,185	31.67	32.62	66,127	68,111
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	30.74	2,648	64,185	31.67	32.62	66,127	68,111
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	34.79	15,394	72,642	35.83	36.90	74,813	77,047
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	30.74	60,725	64,185	31.67	32.62	66,127	68,111
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	32.20	6,995	67,234	33.16	34.15	69,238	71,315
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	30.74	19,601	64,185	31.67	32.62	66,127	68,111
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	30.74	4,557	64,185	31.67	32.62	66,127	68,111
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	30.74	2,204	64,185	31.67	32.62	66,127	68,111
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	32.20	-	67,234	33.16	34.15	69,238	71,315
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	13,168	64,185	31.67	32.62	66,127	68,111
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	32.20	57,642	67,234	33.16	34.15	69,238	71,315
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	35.29	13,649	73,686	36.33	37.42	75,857	78,133
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	32.20	11,392	67,234	33.16	34.15	69,238	71,315
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	30.74	5,342	64,185	31.67	32.62	66,127	68,111
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30.74	732	64,185	31.67	32.62	66,127	68,111
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	30.74	11,164	64,185	31.67	32.62	66,127	68,111
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	35.79	77,076	74,730	36.83	37.93	76,901	79,208
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	37.50	20,714	79,866	39.22	40.23	81,891	83,994

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					Gross Labor								Gross Labor	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
Non-Collective Bargaining Unit Salary															
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000									$107,349		$111,571
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016									77,210		80,246
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007									98,592		102,461
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007									94,869		98,592
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008									94,453		98,155
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982									104,250		108,347
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003									117,333		121,950
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015									74,084		77,002
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019									124,530		129,418
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025									89,045		92,539
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025									89,045		92,539
			Total Non-Collective Bargaining Unit Salary		$0	$0						$0	$1,070,758	$0	$1,112,821
Collective Bargaining Unit															
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$38	$1,405	-	-	379.50	57.83	-	$21,928	$89,497	$22,578	$92,132
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	30	-	-	-	677.25	35.67	-	40,210	117,140	41,395	120,600
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	15	-	-	-	179.00	16.00	-	10,055	79,308	10,354	81,684
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	30	-	-	-	48.83	16.00	-	3,539	72,807	3,643	74,989
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	15	11	-	-	116.67	19.33	-	6,831	72,984	7,034	75,171
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	-	-	-	-	250.83	9.33	-	12,670	78,797	13,045	81,156
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	90	266	-	-	174.00	9.75	-	9,002	75,485	9,269	77,735
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	-	134	-	-	40.88	-	-	1,978	68,239	2,036	70,281
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	-	-	-	-	211.67	30.50	-	12,115	78,242	12,474	80,585
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	-	1,599	-	-	94.00	72.50	-	9,177	76,903	9,449	79,159
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	-	-	-	-	84.75	4.00	-	4,333	70,460	4,461	72,572
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	135	3,958	-	-	398.00	206.00	-	33,815	107,146	34,819	110,227
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	-	-	-	-	90.42	13.00	-	5,843	80,656	6,017	83,074
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	-	39	-	-	222.67	37.50	-	13,690	82,967	14,096	85,451
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	75	-	-	-	895.17	90.17	-	50,771	120,084	52,286	123,677
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	15	-	-	-	770.00	32.67	-	40,737	109,990	41,951	113,282
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	60	1,250	-	-	308.08	109.08	-	25,292	103,502	26,043	106,561
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	-	-	-	-	144.83	21.67	-	8,737	77,975	8,996	80,311
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	-	-	-	-	130.67	8.33	-	7,684	82,497	7,911	84,959
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	60	-	-	-	975.83	62.00	-	57,360	132,233	59,066	136,184
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	-	-	-	-	45.50	8.00	-	2,830	72,068	2,914	74,229
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	-	-	-	-	184.25	20.67	-	10,179	76,306	10,481	78,592
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	-	-	-	-	155.67	11.50	-	8,194	74,321	8,438	76,549
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	15	-	-	-	259.92	18.00	-	13,649	79,791	14,054	82,179
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	-	10	-	-	48.25	6.50	-	2,727	68,864	2,808	70,929
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	-	-	-	-	282.50	7.00	-	15,849	90,662	16,317	93,365
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	975	4,587	-	-	886.50	314.00	-	62,546	134,235	64,406	138,079
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	-	-	-	-	130.42	10.00	-	7,202	76,440	7,417	78,732
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	240	428	-	-	344.25	57.00	-	20,187	86,982	20,786	89,565
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	-	-	-	-	84.42	10.00	-	4,694	70,820	4,833	72,944
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	15	-	-	-	26.00	16.00	-	2,270	68,412	2,337	70,463
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	-	-	-	-	-	-	-	-	69,238	-	71,315
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	30	2,518	-	-	209.75	54.00	-	13,561	82,236	13,963	84,622
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	15	-	-	-	1,103.00	60.50	-	59,346	128,599	61,112	132,442
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	15	-	-	-	237.92	12.75	-	14,046	89,918	14,463	92,611
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	-	162	-	-	159.67	55.00	-	11,728	81,128	12,075	83,553
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	-	-	-	-	105.83	6.50	-	5,502	71,629	5,665	73,776
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	-	-	-	-	5.00	8.00	-	754	66,881	776	68,887
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	30	3,460	-	-	187.00	39.00	-	11,498	81,115	11,838	83,440
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	285	906	-	-	1,047.67	283.00	-	79,299	157,391	81,661	162,060
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	88	3,732	-	-	351.50	-	4.00	21,235	106,946	21,776	109,589

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					Gross Labor							
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Hourly Wage Rate	2025 Total Overtime Pay	2025 Annualized Salaries & Wages	2026 Hourly Wage Rate	2027 Hourly Wage Rate	2026 Base Pay	2027 Base Pay
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	37.46	1,343	79,784	39.18	40.19	81,810	83,910
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	37.45	301	79,763	39.18	40.19	81,810	83,910
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	37.50	9,053	79,866	39.22	40.23	81,892	83,994
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	34.60	3,259	73,290	36.00	36.93	75,169	77,109
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	33.48	13,537	69,906	34.35	35.25	71,723	73,600
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	34.60	5,214	73,291	36.00	36.93	75,170	77,110
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	33.48	19,208	71,472	35.10	36.00	73,289	75,166
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	34.60	3,135	73,290	36.00	36.93	75,169	77,109
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	35.78	5,569	74,709	36.71	37.67	76,650	78,656
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	27.49	14,396	58,966	28.95	29.69	60,448	61,989
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	40.50	776	84,564	41.56	42.65	86,777	89,048
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	33.48	18,335	69,906	34.35	35.25	71,723	73,600
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	31.92	122	66,649	32.75	33.61	68,382	70,172
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	37.50	26,016	79,866	39.22	40.23	81,891	83,994
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	37.46	5,204	79,784	39.18	40.19	81,810	83,910
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	35.89	2,481	74,938	36.82	37.78	76,880	78,892
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	37.46	236	78,216	38.43	39.44	80,242	82,342
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	32.70	18,227	68,278	33.66	34.67	70,282	72,391
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	32.20	20,654	67,234	33.16	34.15	69,238	71,315
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	32.20	12,874	67,234	33.16	34.15	69,238	71,315
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	31.52	7,386	65,814	31.52	32.17	65,814	67,177
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	33.62	3,842	70,199	33.62	34.32	70,199	71,653
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	32.20	14,067	67,234	33.16	34.15	69,238	71,315
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	38.69	8,595	80,785	39.70	40.74	82,894	85,063
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	33.48	3,433	69,906	34.35	35.25	71,723	73,600
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	38.69	7,910	80,785	39.70	40.74	82,894	85,063
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	29.52	14,584	61,638	29.52	30.13	61,638	62,915
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	30.74	8,882	64,185	31.67	32.62	66,127	68,111
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	30.74	8,656	64,185	31.67	32.62	66,127	68,111
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	32.20	16,617	67,234	33.16	34.15	69,238	71,315
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	32.20	29,472	67,234	33.16	34.15	69,238	71,315
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	30.74	23,163	64,185	31.67	32.62	66,127	68,111
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	30.74	15,184	64,185	31.67	32.62	66,127	68,111
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	30.74	10,771	64,185	31.67	32.62	66,127	68,111
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	37.50	15,025	79,866	39.22	40.23	81,891	83,994
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	37.50	14,207	79,866	39.22	40.23	81,891	83,994
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	32.20	4,563	67,234	33.16	34.15	69,238	71,315
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	32.20	5,659	67,234	33.16	34.15	69,238	71,315
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	31.70	7,494	66,190	32.66	33.64	68,194	70,240
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	27.49	8,288	57,399	28.20	28.94	58,882	60,423
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	31.20	-	65,146	32.16	33.12	67,150	69,165
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025		-	-	34.47	35.22	71,973	73,539
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025		-	-	31.47	32.22	65,709	67,275
			Total Collective Bargaining Unit			$1,129,570	$5,664,503			$6,155,496	$6,328,512
Non-Collective Bargaining Unit Hourly											
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	$48.08	$36	$100,391	$49.90	$51.86	$104,191	$108,284
			Total Non-Collective Bargaining Unit Hourly			$36	$100,391			$104,191	$108,284

Pennsylvania-American Water Company - Wastewater CSS Operations
Compensation

					Gross Labor								Gross Labor	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Meals	Shift Premium	Overtime Hours 1.0	Overtime Hours 1.25	Overtime Hours 1.5	Overtime Hours 2.0	Overtime Hours 2.5	2026 Total Overtime Pay	2026 Annualized Salaries & Wages	2027 Total Overtime Pay	2027 Annualized Salaries & Wages
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	-	9	-	-	23.17	-	-	1,376	83,195	1,411	85,330
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	-	-	-	-	5.17	-	-	309	82,118	317	84,226
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	96	-	-	-	128.42	21.00	-	9,280	91,268	9,516	93,606
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	-	5,928	-	-	61.83	-	-	3,343	84,439	3,429	86,465
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	168	2,684	-	-	250.17	8.00	4.00	13,886	88,461	14,247	90,699
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	-	19	-	-	98.42	-	-	5,347	80,536	5,484	82,613
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	512	4,371	-	-	340.33	8.00	12.00	19,692	97,864	20,192	100,241
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	-	5,551	-	-	59.50	-	-	3,215	83,935	3,298	85,958
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	-	-	-	-	99.00	-	2.00	5,712	82,362	5,859	84,516
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	96	2,724	-	-	301.25	12.00	12.00	14,755	78,024	15,129	79,938
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	-	-	-	-	12.75	-	-	796	87,573	817	89,865
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	288	4,055	-	-	342.67	4.00	8.50	18,808	94,874	19,296	97,239
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	-	-	-	-	2.50	-	-	125	68,507	128	70,300
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	80	4,233	-	-	435.00	6.00	4.00	26,670	112,874	27,349	115,655
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	16	6	-	-	78.08	-	7.00	5,335	87,166	5,470	89,401
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	-	10	-	-	46.00	-	-	2,545	79,436	2,611	81,514
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	-	1	-	-	4.17	-	-	242	80,486	249	82,592
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	30	-	-	-	356.67	8.50	-	18,757	89,069	19,315	91,735
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	90	-	-	-	360.17	48.33	-	21,265	90,594	21,899	93,304
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	-	-	-	-	252.75	8.00	-	13,253	82,491	13,646	84,962
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	-	-	-	-	154.67	-	-	7,386	73,199	7,537	74,715
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	-	-	-	-	75.33	-	-	3,842	74,041	3,921	75,574
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	-	-	-	-	273.83	12.00	-	14,485	83,723	14,917	86,232
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	32	-	-	-	146.83	-	-	8,818	91,743	9,047	94,142
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	-	858	-	-	62.33	4.00	-	3,521	76,102	3,613	78,070
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	-	-	-	-	129.75	4.00	-	8,115	91,009	8,326	93,389
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	-	-	-	-	326.83	-	-	14,584	76,222	14,884	77,799
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	15	1,519	-	-	147.75	32.50	-	9,148	76,809	9,421	79,065
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	-	1,675	-	-	132.25	40.50	-	8,915	76,717	9,181	78,967
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	105	2,058	-	-	227.50	83.00	-	17,104	88,505	17,609	91,087
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	525	2,693	-	-	372.00	174.00	-	30,341	102,797	31,243	105,776
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	150	3,967	-	-	320.38	133.00	-	23,857	94,101	24,567	96,795
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	45	3,248	-	-	185.75	106.00	-	15,640	85,060	16,106	87,510
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	30	3,062	-	-	143.25	66.00	-	11,094	80,313	11,423	82,626
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	160	3,594	-	-	235.63	12.00	4.00	15,401	101,045	15,791	103,538
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	96	2,888	-	-	244.50	-	-	14,563	99,439	14,932	101,910
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	15	-	-	-	94.00	-	-	4,699	73,952	4,839	76,169
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	15	-	-	-	116.50	-	-	5,827	75,080	6,001	77,331
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	75	1,746	-	-	136.00	16.00	-	7,721	77,736	7,952	80,013
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	104	1,735	-	-	201.00	-	-	8,502	69,223	8,725	70,987
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	-	-	-	-	-	-	-	-	67,150	-	69,165
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	71,973	-	73,539
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	-	-	-	-	-	-	-	-	65,709	-	67,275
			Total Collective Bargaining Unit		$5,014	$83,101	-	-	19,032.13	2,655.58	57.50	$1,161,336	$7,404,947	$1,194,742	$7,611,368
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	$0	$0	-	-	0.50	-	-	$37	$104,229	$39	$108,323
			Total Non-Collective Bargaining Unit Hourly		$0	$0	-	-	0.50	-		$37	$104,229	$39	$108,323

Pennsylvania-American Water Company
Annualized Performance Plan

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	$5,978,863	$6,213,845
Collective Bargaining Unit	1,661,767	1,706,222
Non-Collective Bargaining Unit Hourly	1,143,757	1,188,694
Total	$8,784,387	$9,108,761
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	$187,957	$195,340
Collective Bargaining Unit	51,581	52,940
Non-Collective Bargaining Unit Hourly	251,783	261,680
Total	$491,321	$509,960
BASA WW Operations		
Non-Collective Bargaining Unit Salary	$59,227	$61,553
Collective Bargaining Unit	81,619	84,046
Non-Collective Bargaining Unit Hourly	4,247	4,414
Total	$145,093	$150,013
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	$135,746	$141,082
Collective Bargaining Unit	246,230	253,139
Non-Collective Bargaining Unit Hourly	12,503	12,994
Total	$394,479	$407,215

Pennsylvania-American Water Company - Water Operations
Compensation

							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Non-Collective Bargaining Unit Salary								
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	15%	0%	$23,022	$23,927
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	30%	40%	195,090	202,762
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	20%	15%	77,437	80,481
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	12%	0%	12,066	12,540
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	12%	0%	11,269	11,711
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	15%	0%	19,235	19,990
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	15%	0%	19,328	20,087
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	12%	0%	12,363	12,849
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	15%	0%	17,332	18,012
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	12%	0%	12,146	12,622
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	12%	0%	9,722	10,104
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	12%	0%	12,722	13,221
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	12%	0%	11,462	11,911
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	12%	0%	10,081	10,478
15	249150	WILK-Other	Sr Supt Production	9/13/1993	15%	0%	17,531	18,221
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	20%	0%	31,936	33,193
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	15%	0%	18,985	19,731
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	15%	0%	17,906	18,611
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	12%	0%	11,891	12,358
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	12%	0%	10,833	11,259
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	12%	0%	14,429	14,996
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	20%	0%	30,717	31,924
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	12%	0%	12,777	13,279
24	240114	CORP-Engineering	Project Manager	5/16/1998	15%	0%	17,765	18,464
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	20%	0%	32,527	33,804
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	12%	0%	12,280	12,762
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	20%	10%	61,701	64,128
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	15%	0%	18,767	19,503
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	12%	0%	14,192	14,749
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	12%	0%	13,448	13,978
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	20%	0%	33,571	34,890
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	12%	0%	12,737	13,239
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	20%	0%	31,778	33,026
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	12%	0%	12,482	12,974
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	12%	0%	13,062	13,576
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	20%	0%	30,867	32,082
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	12%	0%	12,607	13,104

Pennsylvania-American Water Company - Water Operations
Compensation

						Performance Pay APP & LTPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	12%	0%	11,422	11,871
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	12%	0%	11,472	11,923
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	12%	0%	11,634	12,091
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	20%	10%	55,311	57,483
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	15%	0%	19,509	20,277
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	12%	0%	11,774	12,235
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	12%	0%	11,581	12,036
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	15%	0%	19,509	20,277
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	15%	0%	17,999	18,708
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	15%	0%	19,091	19,840
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	20%	0%	31,653	32,897
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	20%	15%	78,362	81,441
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	20%	10%	54,481	56,622
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	15%	0%	20,355	21,154
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	12%	0%	11,155	11,594
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	15%	0%	17,113	17,787
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	12%	0%	13,191	13,711
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	20%	0%	27,893	28,991
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	15%	0%	18,729	19,466
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	15%	0%	18,002	18,711
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	15%	0%	18,483	19,210
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	12%	0%	12,952	13,461
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	12%	0%	10,251	10,653
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	12%	0%	12,615	13,111
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	20%	10%	54,594	56,740
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	12%	0%	12,066	12,540
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	12%	0%	10,466	10,878
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	20%	10%	54,481	56,622
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	15%	0%	20,480	21,285
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	15%	0%	17,850	18,552
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	12%	0%	11,444	11,893
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	30%	40%	163,450	169,871
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	12%	0%	10,710	11,132
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	12%	0%	10,883	11,309
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	12%	0%	12,175	12,655
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	15%	0%	18,892	19,634
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	12%	0%	11,207	11,646
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	15%	0%	19,731	20,508

Pennsylvania-American Water Company - Water Operations
Compensation

						Performance Pay APP & LTPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	12%	0%	12,889	13,396
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	15%	0%	20,236	21,032
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	20%	0%	30,717	31,924
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	15%	0%	17,035	17,706
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	20%	15%	69,015	71,729
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	12%	0%	11,130	11,566
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	15%	0%	20,570	21,378
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	20%	10%	52,928	55,005
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	12%	0%	11,881	12,348
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	12%	0%	11,432	11,881
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	15%	0%	17,647	18,339
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	20%	0%	30,597	31,799
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	20%	0%	33,226	34,532
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	15%	0%	16,885	17,550
90	246501	COAT-Production	Supvr Production	4/12/2010	12%	0%	11,347	11,794
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	12%	0%	10,808	11,232
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	15%	0%	16,539	17,188
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	20%	0%	30,368	31,562
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	12%	0%	13,206	13,726
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	15%	0%	15,485	16,093
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	12%	0%	11,127	11,564
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	12%	0%	9,642	10,021
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	12%	0%	12,175	12,655
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	12%	0%	13,082	13,596
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	15%	0%	20,083	20,873
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	20%	0%	30,509	31,708
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	15%	0%	16,424	17,070
103	240306	CORP-Field Service	Project Manager	3/4/2013	15%	0%	18,935	19,681
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	12%	0%	11,239	11,681
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	12%	0%	11,322	11,766
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	20%	0%	33,342	34,653
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	12%	0%	11,177	11,616
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	12%	0%	10,755	11,177
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	20%	15%	74,459	77,387
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	20%	0%	29,474	30,630
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	20%	10%	52,928	55,005
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	12%	0%	11,766	12,228
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	12%	0%	10,962	11,394

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	12%	0%	10,586	11,002
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	12%	0%	10,471	10,883
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	12%	0%	12,031	12,502
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	12%	0%	9,645	10,024
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	12%	0%	11,791	12,255
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	12%	0%	11,729	12,190
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	20%	0%	31,757	33,005
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	12%	0%	10,645	11,065
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	12%	0%	10,513	10,927
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	20%	0%	31,778	33,026
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	12%	0%	11,921	12,390
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	12%	0%	9,567	9,944
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	12%	0%	11,656	12,116
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	15%	0%	18,810	19,550
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	12%	0%	11,499	11,951
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	12%	0%	12,328	12,812
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	12%	0%	13,269	13,790
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	20%	10%	56,035	58,238
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	12%	0%	11,135	11,571
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	20%	0%	29,058	30,202
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	20%	10%	51,374	53,396
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	15%	0%	18,711	19,447
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	12%	0%	10,992	11,424
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	12%	0%	11,462	11,911
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	20%	0%	31,653	32,897
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	20%	0%	27,606	28,692
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	15%	0%	17,525	18,215
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	15%	0%	18,502	19,229
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	15%	0%	18,439	19,163
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	12%	0%	10,261	10,665
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	12%	0%	11,035	11,469
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	12%	0%	13,204	13,723
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	15%	0%	18,280	18,998
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	12%	0%	11,015	11,447
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	12%	0%	10,640	11,060
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	15%	0%	14,867	15,450
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	15%	0%	19,104	19,856
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	12%	0%	11,110	11,546

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	12%	0%	11,230	11,671
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	12%	0%	10,226	10,628
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	12%	0%	10,361	10,768
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	12%	0%	10,418	10,828
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	12%	0%	11,928	12,398
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	12%	0%	11,095	11,532
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	12%	0%	11,726	12,188
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	50%	75%	469,716	488,176
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	12%	0%	12,388	12,874
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	12%	0%	10,391	10,800
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	12%	0%	11,110	11,546
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	12%	0%	13,346	13,870
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	12%	0%	11,087	11,524
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	12%	0%	11,886	12,353
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	12%	0%	10,241	10,643
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	12%	0%	10,698	11,117
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	12%	0%	10,703	11,125
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	12%	0%	11,814	12,278
170	240114	CORP-Engineering	Project Manager	5/20/2019	15%	0%	17,123	17,796
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	12%	0%	10,436	10,845
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	12%	0%	11,679	12,138
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	12%	0%	11,507	11,958
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	15%	0%	16,461	17,107
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	12%	0%	13,136	13,653
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	12%	0%	11,479	11,931
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	12%	0%	11,175	11,614
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	30%	40%	191,609	199,137
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	12%	0%	9,804	10,189
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	12%	0%	9,028	9,382
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	12%	0%	10,186	10,586
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	7%	0%	5,265	5,472
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	12%	0%	10,446	10,855
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	15%	0%	19,122	19,874
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	12%	0%	11,097	11,534
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	12%	0%	10,586	11,002
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	12%	0%	11,694	12,153
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	12%	0%	10,086	10,483
189	240114	CORP-Engineering	Project Manager	6/8/2020	15%	0%	17,815	18,514

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	12%	0%	9,153	9,512
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	15%	0%	18,664	19,397
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	15%	0%	18,059	18,767
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	12%	0%	10,506	10,918
194	240114	CORP-Engineering	Engineer	10/12/2020	7%	0%	5,470	5,686
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	12%	0%	10,576	10,992
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	12%	0%	11,075	11,509
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	12%	0%	10,199	10,601
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	12%	0%	11,746	12,208
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	12%	0%	11,452	11,901
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	15%	0%	18,761	19,497
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	20%	0%	28,334	29,449
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	12%	0%	10,820	11,244
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	12%	0%	12,977	13,486
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	12%	0%	10,473	10,885
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	12%	0%	10,748	11,170
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	12%	0%	10,336	10,743
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	12%	0%	9,742	10,124
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	20%	10%	59,567	61,907
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	12%	0%	10,274	10,678
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	12%	0%	10,428	10,838
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	12%	0%	11,831	12,295
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	12%	0%	11,831	12,295
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	12%	0%	11,601	12,058
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	12%	0%	10,271	10,675
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	15%	0%	19,169	19,921
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	12%	0%	12,567	13,062
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	15%	0%	18,208	18,923
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	12%	0%	11,397	11,844
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	12%	0%	10,913	11,342
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	12%	0%	10,461	10,873
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	15%	0%	17,715	18,411
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	12%	0%	9,964	10,356
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	12%	0%	9,844	10,231
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	12%	0%	10,261	10,665
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	12%	0%	10,683	11,102
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	12%	0%	11,404	11,854
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	12%	0%	10,586	11,002

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228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	15%	0%	17,472	18,158
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	12%	0%	11,534	11,988
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	12%	0%	11,831	12,295
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	20%	10%	51,374	53,396
232	240114	CORP-Engineering	Engineer	5/15/2023	7%	0%	4,911	5,105
233	240114	CORP-Engineering	Engineer	9/18/2023	7%	0%	4,895	5,087
234	240114	CORP-Engineering	Engineer	6/26/2023	7%	0%	5,032	5,230
235	240114	CORP-Engineering	Project Manager	6/26/2023	15%	0%	18,414	19,138
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	15%	0%	18,433	19,157
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	20%	0%	29,873	31,046
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	12%	0%	8,743	9,088
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	12%	0%	10,166	10,566
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	12%	0%	8,846	9,193
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	15%	0%	16,917	17,581
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	12%	0%	10,101	10,498
243	243301	BUTL-Production	Supvr Production	5/6/2024	12%	0%	10,361	10,768
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	12%	0%	8,499	8,833
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	12%	0%	8,636	8,976
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	15%	0%	19,241	19,996
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	12%	0%	11,287	11,731
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	12%	0%	10,583	11,000
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	12%	0%	13,468	13,998
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	15%	0%	17,637	18,330
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	12%	0%	11,624	12,081
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	12%	0%	11,215	11,656
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	15%	0%	17,435	18,121
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	12%	0%	10,586	11,002
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	12%	0%	9,714	10,096
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	12%	0%	13,077	13,591
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	12%	0%	8,719	9,060
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	20%	0%	33,209	34,516
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	15%	0%	17,903	18,608
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	12%	0%	8,095	8,412
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	20%	10%	49,814	51,774
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	12%	0%	11,207	11,646
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	15%	0%	18,293	19,010
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	12%	0%	11,207	11,646
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	7%	0%	5,553	5,772

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266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	7%	0%	5,553	5,772
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	15%	0%	18,052	18,761
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	12%	0%	10,685	11,105
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	7%	0%	5,553	5,772
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	12%	0%	10,685	11,105
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	20%	0%	29,682	30,846
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	12%	0%	10,685	11,105
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	20%	0%	29,682	30,846
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	12%	0%	12,368	12,854
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	12%	0%	10,685	11,105
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	15%	0%	18,052	18,761
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	12%	0%	10,685	11,105
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	7%	0%	5,553	5,772
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	12%	0%	12,368	12,854
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	15%	0%	18,052	18,761
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	7%	0%	5,553	5,772
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	15%	0%	18,052	18,761
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	12%	0%	10,685	11,105
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	12%	0%	12,368	12,854
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	12%	0%	12,368	12,854
			Total Non-Collective Bargaining Unit Salary				$5,978,863	$6,213,845

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							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Collective Bargaining Unit								
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	4%	0%	$3,226	$3,334
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	4%	0%	3,265	3,374
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	4%	0%	3,206	3,313
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	4%	0%	3,214	3,321
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	4%	0%	3,281	3,390
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	4%	0%	3,217	3,324
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	4%	0%	3,214	3,321
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	4%	0%	3,425	3,540
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	4%	0%	3,281	3,390
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	4%	0%	3,214	3,321
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	4%	0%	3,156	3,217
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	4%	0%	3,150	3,212
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	4%	0%	3,475	3,576
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	4%	0%	3,171	3,233
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	4%	0%	3,126	3,186
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	4%	0%	3,178	3,239
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	4%	0%	3,253	3,316
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	4%	0%	3,135	3,196
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	4%	0%	3,156	3,217
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	4%	0%	3,302	3,400
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	4%	0%	3,332	3,431
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	4%	0%	3,171	3,233
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	4%	0%	3,150	3,212
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	4%	0%	3,178	3,239
25	243301	BUTL-Production	Operator U537O	5/4/1998	4%	0%	3,253	3,316
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	4%	0%	3,170	3,231
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	4%	0%	3,126	3,186
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	4%	0%	3,178	3,239
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	4%	0%	3,156	3,217
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	4%	0%	3,150	3,212
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	4%	0%	3,253	3,316
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	4%	0%	3,171	3,233
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	4%	0%	3,126	3,186
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	4%	0%	3,180	3,241
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	4%	0%	3,178	3,239
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	4%	0%	3,121	3,181

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							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	4%	0%	3,016	3,105
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	4%	0%	3,058	3,148
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	4%	0%	2,935	3,022
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	4%	0%	3,016	3,105
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	4%	0%	3,020	3,111
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	4%	0%	3,037	3,128
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	4%	0%	3,016	3,105
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	4%	0%	3,040	3,131
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	4%	0%	3,129	3,222
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	4%	0%	2,935	3,022
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	4%	0%	2,999	3,089
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	4%	0%	3,075	3,166
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	4%	0%	3,040	3,131
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	4%	0%	2,935	3,022
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	4%	0%	3,129	3,222
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	4%	0%	3,075	3,166
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	4%	0%	3,016	3,105
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	4%	0%	3,016	3,105
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	4%	0%	2,993	3,081
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	4%	0%	3,129	3,222
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	4%	0%	3,129	3,222
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	4%	0%	3,129	3,222
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	4%	0%	2,993	3,081
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	4%	0%	3,129	3,222
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	4%	0%	3,058	3,148
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	4%	0%	2,881	2,968
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	4%	0%	3,040	3,131
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	4%	0%	3,016	3,105
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	4%	0%	2,955	3,044
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	4%	0%	3,016	3,105
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	4%	0%	2,993	3,081
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4%	0%	2,918	2,993
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	4%	0%	2,934	3,014
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	4%	0%	2,991	3,074
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	4%	0%	2,991	3,074
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	4%	0%	2,991	3,074
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	4%	0%	3,202	3,284
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	4%	0%	3,217	3,324

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							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	4%	0%	3,217	3,324
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	4%	0%	3,156	3,217
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	4%	0%	3,425	3,540
78	244101	INDI-Production	Operator U537O	8/9/1999	4%	0%	3,253	3,316
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	4%	0%	3,157	3,219
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	4%	0%	3,147	3,207
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	4%	0%	3,139	3,219
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	4%	0%	3,135	3,196
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	4%	0%	3,075	3,166
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4%	0%	3,214	3,321
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	4%	0%	3,135	3,196
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	4%	0%	3,150	3,212
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4%	0%	2,991	3,074
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	4%	0%	3,217	3,324
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	4%	0%	3,281	3,390
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	4%	0%	3,058	3,148
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	4%	0%	3,253	3,316
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	4%	0%	3,171	3,233
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	4%	0%	3,170	3,231
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	4%	0%	3,129	3,222
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	4%	0%	3,281	3,390
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	4%	0%	3,058	3,148
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	4%	0%	3,281	3,390
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	4%	0%	3,214	3,321
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	4%	0%	3,126	3,186
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	4%	0%	3,016	3,105
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	4%	0%	3,231	3,294
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	4%	0%	3,303	3,414
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4%	0%	2,764	2,835
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	4%	0%	3,303	3,414
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	4%	0%	2,991	3,074
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	4%	0%	3,157	3,219
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	4%	0%	3,142	3,202
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	4%	0%	2,991	3,074
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	4%	0%	3,126	3,186
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	4%	0%	3,156	3,217
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	4%	0%	2,897	2,984
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	4%	0%	2,918	2,993

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							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	4%	0%	3,149	3,210
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	4%	0%	3,210	3,317
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	4%	0%	3,214	3,321
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	4%	0%	3,135	3,196
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	4%	0%	3,281	3,390
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	4%	0%	3,281	3,390
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	4%	0%	3,150	3,212
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4%	0%	2,803	2,897
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	4%	0%	3,226	3,334
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	4%	0%	3,214	3,321
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	4%	0%	2,897	2,984
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	4%	0%	3,281	3,390
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	4%	0%	3,226	3,334
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	4%	0%	3,180	3,241
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	4%	0%	3,180	3,241
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	4%	0%	3,126	3,186
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	4%	0%	2,923	3,010
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	4%	0%	3,171	3,266
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	4%	0%	3,281	3,390
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	4%	0%	3,075	3,166
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	4%	0%	3,253	3,316
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	4%	0%	3,037	3,128
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	4%	0%	3,126	3,186
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	4%	0%	3,256	3,345
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	4%	0%	2,918	2,993
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	4%	0%	3,214	3,321
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	4%	0%	3,129	3,222
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	4%	0%	3,126	3,186
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	4%	0%	3,281	3,390
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	4%	0%	3,147	3,207
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	4%	0%	3,147	3,207
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	4%	0%	3,040	3,131
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	4%	0%	3,210	3,317
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	4%	0%	3,281	3,390
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	4%	0%	3,170	3,231
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	4%	0%	3,156	3,217
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	4%	0%	3,020	3,111
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	4%	0%	3,058	3,149

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	4%	0%	3,020	3,111
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	4%	0%	3,037	3,128
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	4%	0%	2,971	3,053
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	4%	0%	2,696	2,771
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	4%	0%	2,991	3,074
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	4%	0%	3,037	3,128
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	4%	0%	3,210	3,317
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	4%	0%	3,281	3,390
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4%	0%	2,918	2,993
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4%	0%	2,918	2,993
161	244101	INDI-Production	Operator U537O	8/13/2007	4%	0%	3,253	3,316
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	4%	0%	2,955	3,044
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	4%	0%	3,129	3,222
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	4%	0%	3,149	3,210
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	4%	0%	3,276	3,375
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	4%	0%	3,135	3,196
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	4%	0%	3,079	3,164
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	4%	0%	3,210	3,317
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	4%	0%	2,897	2,984
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	4%	0%	3,147	3,207
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	4%	0%	3,058	3,148
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	4%	0%	3,226	3,334
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	4%	0%	3,037	3,128
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	4%	0%	3,126	3,186
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	4%	0%	3,053	3,137
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	4%	0%	3,126	3,186
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	4%	0%	3,075	3,166
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	4%	0%	3,040	3,131
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	4%	0%	3,210	3,317
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	4%	0%	2,966	3,042
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	4%	0%	3,210	3,317
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	4%	0%	3,038	3,097
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	4%	0%	3,135	3,196
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	4%	0%	3,226	3,334
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	4%	0%	3,135	3,196
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	4%	0%	3,281	3,390
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	4%	0%	3,121	3,181
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	4%	0%	3,150	3,212

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						Performance Pay APP & LTPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	4%	0%	3,149	3,210
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	4%	0%	3,121	3,181
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	4%	0%	3,149	3,210
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	4%	0%	2,966	3,042
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	4%	0%	3,281	3,390
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	4%	0%	3,126	3,186
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	4%	0%	3,157	3,219
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	4%	0%	3,157	3,219
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	4%	0%	3,126	3,186
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	4%	0%	3,094	3,154
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	4%	0%	3,170	3,231
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	4%	0%	3,147	3,207
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	4%	0%	3,126	3,186
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	4%	0%	3,126	3,186
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	4%	0%	3,126	3,186
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	4%	0%	3,147	3,207
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	4%	0%	3,126	3,186
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	4%	0%	3,312	3,423
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	4%	0%	3,129	3,222
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	4%	0%	3,214	3,321
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	4%	0%	3,075	3,166
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	4%	0%	3,202	3,284
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	4%	0%	3,135	3,196
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	4%	0%	3,303	3,414
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	4%	0%	3,135	3,196
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	4%	0%	3,135	3,196
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	4%	0%	3,204	3,312
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	4%	0%	3,214	3,321
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	4%	0%	3,226	3,334
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	4%	0%	3,147	3,207
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	4%	0%	3,075	3,166
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	4%	0%	3,135	3,196
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	4%	0%	3,144	3,205
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	4%	0%	3,135	3,196
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	4%	0%	3,147	3,207
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	4%	0%	3,126	3,186
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	4%	0%	3,258	3,367
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	4%	0%	2,991	3,074

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	4%	0%	3,149	3,210
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	4%	0%	3,126	3,186
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	4%	0%	3,126	3,186
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	4%	0%	3,126	3,186
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	4%	0%	3,126	3,186
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	4%	0%	3,094	3,154
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	4%	0%	3,126	3,186
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	4%	0%	3,075	3,166
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	4%	0%	3,425	3,540
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	4%	0%	2,764	2,835
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	4%	0%	3,135	3,196
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	4%	0%	3,038	3,097
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	4%	0%	3,265	3,374
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	4%	0%	3,475	3,576
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	4%	0%	3,126	3,186
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	4%	0%	3,126	3,186
243	244101	INDI-Production	Operator U537O	5/13/2013	4%	0%	3,253	3,316
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	4%	0%	3,147	3,207
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	4%	0%	3,281	3,390
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	4%	0%	3,147	3,207
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	4%	0%	3,156	3,217
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	4%	0%	3,126	3,186
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	4%	0%	2,897	2,984
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	4%	0%	2,955	3,044
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	4%	0%	3,025	3,116
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	4%	0%	3,312	3,423
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	4%	0%	2,935	3,022
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	4%	0%	3,037	3,128
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	4%	0%	2,897	2,984
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	4%	0%	3,202	3,284
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	4%	0%	3,253	3,316
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	4%	0%	3,126	3,186
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	4%	0%	3,214	3,321
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	4%	0%	3,126	3,186
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	4%	0%	3,210	3,317
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	4%	0%	3,210	3,317
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	4%	0%	3,210	3,317
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	4%	0%	2,865	2,951

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	4%	0%	3,253	3,316
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	4%	0%	3,171	3,266
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	4%	0%	3,040	3,131
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	4%	0%	3,425	3,540
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	4%	0%	3,312	3,423
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	4%	0%	3,214	3,321
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	4%	0%	3,149	3,210
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	4%	0%	3,121	3,181
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	4%	0%	3,037	3,128
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	4%	0%	3,149	3,210
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	4%	0%	3,208	3,304
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	4%	0%	3,135	3,196
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	4%	0%	3,135	3,196
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	4%	0%	3,281	3,390
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	4%	0%	3,210	3,317
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	4%	0%	3,058	3,148
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	4%	0%	3,281	3,390
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	4%	0%	3,231	3,294
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	4%	0%	2,966	3,042
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	4%	0%	2,971	3,053
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	4%	0%	2,937	3,022
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	4%	0%	3,214	3,321
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	4%	0%	3,231	3,294
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	4%	0%	3,040	3,131
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	4%	0%	3,126	3,186
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	4%	0%	3,075	3,166
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	4%	0%	3,037	3,128
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	4%	0%	3,102	3,187
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4%	0%	2,937	3,022
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	4%	0%	3,053	3,137
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	4%	0%	3,339	3,450
296	244601	KANE-Production	Operator U537O	11/6/2017	4%	0%	3,253	3,316
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	4%	0%	3,129	3,222
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	4%	0%	3,129	3,222
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	4%	0%	3,039	3,141
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	4%	0%	3,172	3,278
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	4%	0%	3,126	3,186
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	4%	0%	3,276	3,375

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	4%	0%	3,225	3,333
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	4%	0%	3,129	3,222
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	4%	0%	3,135	3,196
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	4%	0%	2,993	3,081
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	4%	0%	2,991	3,074
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	4%	0%	3,208	3,304
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	4%	0%	3,208	3,304
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	4%	0%	3,339	3,450
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	4%	0%	3,123	3,228
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	4%	0%	3,126	3,186
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	4%	0%	3,339	3,450
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	4%	0%	3,135	3,196
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	4%	0%	3,126	3,186
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	4%	0%	2,991	3,074
317	243301	BUTL-Production	Operator U537O	8/27/2018	4%	0%	2,742	2,795
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	4%	0%	3,130	3,235
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	4%	0%	3,126	3,186
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	4%	0%	3,147	3,207
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	4%	0%	3,126	3,186
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	4%	0%	3,179	3,285
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	4%	0%	3,208	3,304
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	4%	0%	3,171	3,266
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	4%	0%	2,955	3,044
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	4%	0%	2,897	2,984
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	4%	0%	2,897	2,984
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	4%	0%	3,171	3,266
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	4%	0%	3,063	3,154
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	4%	0%	3,037	3,128
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	4%	0%	3,041	3,100
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	4%	0%	3,041	3,100
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	4%	0%	3,040	3,131
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	4%	0%	3,041	3,100
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	4%	0%	3,040	3,131
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	4%	0%	3,050	3,109
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	4%	0%	2,897	2,984
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	4%	0%	3,041	3,100
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	4%	0%	3,037	3,138
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	4%	0%	3,167	3,229

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341	243301	BUTL-Production	Operator U537O	9/23/2019	4%	0%	3,167	3,229
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	4%	0%	3,139	3,244
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	4%	0%	3,072	3,132
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	4%	0%	2,844	2,923
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	4%	0%	3,037	3,128
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	4%	0%	3,041	3,100
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	4%	0%	3,040	3,131
348	244301	CLAR-Production	Operator U537O	4/27/2020	4%	0%	3,167	3,229
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	4%	0%	2,955	3,044
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	4%	0%	3,180	3,262
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	4%	0%	3,108	3,211
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	4%	0%	3,038	3,097
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	4%	0%	3,037	3,128
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4%	0%	2,770	2,852
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	4%	0%	3,037	3,138
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	4%	0%	3,040	3,131
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	4%	0%	2,844	2,923
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	4%	0%	2,934	3,014
359	244101	INDI-Production	Operator U537O	3/22/2021	4%	0%	3,082	3,142
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	4%	0%	2,880	2,936
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	4%	0%	3,082	3,142
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	4%	0%	3,171	3,266
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	4%	0%	2,935	3,022
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	4%	0%	2,956	3,013
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	4%	0%	2,956	3,013
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	4%	0%	2,956	3,013
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	4%	0%	3,037	3,138
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	4%	0%	2,976	3,034
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	4%	0%	2,897	2,984
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	4%	0%	3,061	3,121
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	4%	0%	3,037	3,128
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	4%	0%	3,082	3,142
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	4%	0%	2,956	3,045
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	4%	0%	2,870	2,926
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	4%	0%	2,870	2,926
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	4%	0%	2,870	2,926
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	4%	0%	3,208	3,304
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	4%	0%	3,208	3,304

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4%	0%	2,954	3,053
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	4%	0%	2,966	3,042
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	4%	0%	2,966	3,042
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	4%	0%	2,918	2,993
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	4%	0%	3,052	3,154
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	4%	0%	3,166	3,271
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	4%	0%	2,935	3,022
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	4%	0%	2,870	2,926
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	4%	0%	2,880	2,936
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	4%	0%	2,764	2,835
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4%	0%	2,954	3,053
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	4%	0%	2,950	3,049
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	4%	0%	2,897	2,984
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	4%	0%	2,950	3,049
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	4%	0%	2,863	2,959
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	4%	0%	3,208	3,304
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	4%	0%	2,760	2,837
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	4%	0%	3,005	3,106
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	4%	0%	2,950	3,049
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	4%	0%	2,950	3,049
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	4%	0%	2,781	2,865
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	4%	0%	2,912	2,999
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	4%	0%	2,689	2,763
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	4%	0%	3,195	3,277
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	4%	0%	2,950	3,049
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	4%	0%	2,997	3,087
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	4%	0%	2,954	3,053
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	4%	0%	2,954	3,053
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	4%	0%	3,165	3,259
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	4%	0%	2,863	2,959
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	4%	0%	2,571	2,638
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	4%	0%	3,102	3,187
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	4%	0%	2,994	3,084
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	4%	0%	2,682	2,762
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	4%	0%	2,785	2,839
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	4%	0%	3,032	3,121
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	4%	0%	2,966	3,065
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	4%	0%	2,785	2,839

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						Performance Pay APP & LTPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	4%	0%	2,785	2,839
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	4%	0%	2,785	2,839
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	4%	0%	2,803	2,858
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	4%	0%	2,863	2,959
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	4%	0%	2,891	2,947
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	4%	0%	2,912	2,969
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	4%	0%	2,951	3,039
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	4%	0%	2,863	2,959
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	4%	0%	2,912	2,969
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	4%	0%	2,919	3,016
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4%	0%	2,571	2,638
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	4%	0%	2,868	2,964
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	4%	0%	3,042	3,134
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	4%	0%	2,785	2,839
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	4%	0%	2,795	2,849
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	4%	0%	2,785	2,839
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	4%	0%	2,682	2,762
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	4%	0%	2,595	2,667
435	244301	CLAR-Production	Operator U537O	7/17/2023	4%	0%	2,827	2,882
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	4%	0%	2,723	2,776
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	4%	0%	2,700	2,753
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	4%	0%	2,806	2,860
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	4%	0%	2,854	2,949
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	4%	0%	2,700	2,753
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	4%	0%	2,806	2,860
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	4%	0%	2,510	2,575
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	4%	0%	2,999	3,089
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	4%	0%	2,718	2,771
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	4%	0%	2,999	3,089
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	4%	0%	3,018	3,104
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	4%	0%	2,847	2,942
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	4%	0%	2,700	2,753
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	4%	0%	2,710	2,762
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	4%	0%	2,710	2,762
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	4%	0%	2,924	2,999
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	4%	0%	2,799	2,892
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	4%	0%	2,901	2,998
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	4%	0%	2,805	2,899

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							Performance Pay APP & LTPP	
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	4%	0%	2,486	2,550
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4%	0%	2,803	2,897
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	4%	0%	2,799	2,892
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	4%	0%	2,827	2,882
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4%	0%	2,671	2,747
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	4%	0%	2,700	2,753
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	4%	0%	2,956	3,045
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	4%	0%	2,956	3,045
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4%	0%	2,686	2,766
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	4%	0%	2,854	2,949
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	4%	0%	2,815	2,909
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	4%	0%	2,725	2,807
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	4%	0%	2,805	2,899
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	4%	0%	2,793	2,887
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	4%	0%	2,867	2,953
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	4%	0%	2,805	2,899
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	4%	0%	2,998	3,088
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	4%	0%	2,956	3,045
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	4%	0%	2,956	3,045
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	4%	0%	2,956	3,045
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4%	0%	2,422	2,484
476	243301	BUTL-Production	Operator U537O	7/9/2024	4%	0%	2,742	2,795
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	4%	0%	2,615	2,666
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	4%	0%	2,955	3,044
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	4%	0%	2,822	2,906
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4%	0%	2,611	2,678
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	4%	0%	2,719	2,794
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	4%	0%	2,913	3,000
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4%	0%	2,847	2,942
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	4%	0%	2,913	3,000
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	4%	0%	2,913	3,000
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4%	0%	2,847	2,942
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	4%	0%	2,847	2,942
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	4%	0%	2,854	2,949
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	4%	0%	2,799	2,892
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	4%	0%	2,913	3,000
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	4%	0%	2,803	2,897
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	4%	0%	2,803	2,897

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						Performance Pay APP & LTPP			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	4%	0%	2,799	2,892
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4%	0%	2,824	2,909
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	4%	0%	2,824	2,909
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	4%	0%	2,913	3,000
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	4%	0%	3,026	3,124
498	244601	KANE-Production	Operator U537O	1/21/2025	4%	0%	2,742	2,795
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	4%	0%	2,615	2,666
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	4%	0%	2,854	2,949
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	4%	0%	2,799	2,892
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	4%	0%	2,742	2,795
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4%	0%	2,639	2,718
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	4%	0%	2,869	2,965
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	4%	0%	2,901	2,998
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4%	0%	2,587	2,663
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4%	0%	2,781	2,865
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4%	0%	2,870	2,956
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	4%	0%	2,870	2,956
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	4%	0%	2,901	2,998
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4%	0%	2,847	2,942
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	4%	0%	2,615	2,666
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4%	0%	2,699	2,774
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4%	0%	2,675	2,744
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4%	0%	2,870	2,956
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4%	0%	2,778	2,862
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4%	0%	2,847	2,942
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4%	0%	2,778	2,862
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4%	0%	2,778	2,862
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4%	0%	2,912	2,999
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4%	0%	2,639	2,718
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	4%	0%	2,721	2,774
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4%	0%	2,912	2,999
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4%	0%	2,611	2,678
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4%	0%	2,639	2,718
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4%	0%	2,912	2,999
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4%	0%	2,639	2,718
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4%	0%	2,846	2,925

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4%	0%	2,778	2,862
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4%	0%	2,587	2,663
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4%	0%	2,778	2,862
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	4%	0%	2,985	3,059
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,590	2,650
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	4%	0%	2,590	2,650
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	4%	0%	2,506	2,567
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	4%	0%	2,628	2,691
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	4%	0%	2,628	2,691
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	4%	0%	2,628	2,691
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	4%	0%	2,628	2,691
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4%	0%	2,670	2,747
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	4%	0%	2,963	3,038
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	4%	0%	2,815	2,909
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4%	0%	2,628	2,691
547	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	4%	0%	2,517	2,601
			Total Collective Bargaining Unit				$1,661,767	$1,706,222

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Performance Pay APP & LTPP APP Pay %	 LTPP Pay %	 2026 Performance Pay Amount	 2027 Performance Pay Amount
Non-Collective Bargaining Unit Hourly								
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	7%	0%	$5,561	$5,781
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	7%	0%	4,740	4,926
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	7%	0%	5,965	6,199
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	7%	0%	6,218	6,462
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	7%	0%	5,177	5,380
6	245706	POCO-Field Services	Foreperson	9/16/1996	7%	0%	5,520	5,737
7	245706	POCO-Field Services	Utility Technician	7/1/1994	7%	0%	5,404	5,615
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	7%	0%	5,972	6,207
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	7%	0%	5,387	5,599
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	12%	0%	10,296	10,699
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	7%	0%	5,244	5,450
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	7%	0%	5,257	5,463
13	247106	MILT-Field Services	Utility Technician	11/16/1998	7%	0%	5,268	5,475
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	7%	0%	5,316	5,525
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	0%	0%	-	-
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	7%	0%	5,842	6,071
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	7%	0%	5,848	6,077
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	7%	0%	5,519	5,735
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	7%	0%	5,532	5,750
20	245906	GLEN-Field Services	Foreperson	10/1/1987	7%	0%	5,867	6,098
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	7%	0%	5,781	6,007
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	12%	0%	10,103	10,498
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	7%	0%	5,968	6,202
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	7%	0%	5,575	5,794
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	7%	0%	5,615	5,836
26	246801	LEHP-Production	Utility Technician	2/26/1990	7%	0%	5,338	5,548
27	246501	COAT-Production	Water Systems Operator	5/28/2002	7%	0%	5,320	5,529
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	7%	0%	5,841	6,070
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	7%	0%	5,563	5,782
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	7%	0%	5,110	5,310
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	7%	0%	5,238	5,444
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	7%	0%	5,310	5,519
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	7%	0%	5,246	5,452
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	7%	0%	5,354	5,564
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	7%	0%	5,453	5,668

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
36	247106	MILT-Field Services	Utility Technician	5/7/2007	7%	0%	5,056	5,254
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	7%	0%	5,775	6,001
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	7%	0%	5,304	5,513
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	12%	0%	11,180	11,618
40	247201	PHBG-Production	Operations Specialist	6/2/2008	7%	0%	5,803	6,031
41	247106	MILT-Field Services	Utility Technician	7/21/2008	7%	0%	4,940	5,135
42	246501	COAT-Production	Water Systems Operator	10/6/2008	7%	0%	5,477	5,691
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	7%	0%	5,604	5,824
44	245706	POCO-Field Services	Utility Technician	9/28/2009	7%	0%	5,421	5,634
45	246506	COAT-Field Services	Utility Technician	11/2/2009	7%	0%	5,339	5,550
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	7%	0%	5,529	5,747
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	7%	0%	5,925	6,158
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	7%	0%	5,629	5,849
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	7%	0%	5,083	5,284
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	7%	0%	5,285	5,493
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	7%	0%	5,411	5,623
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	7%	0%	5,005	5,202
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	7%	0%	5,045	5,244
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	7%	0%	5,729	5,955
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	7%	0%	5,569	5,788
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	7%	0%	5,367	5,577
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	7%	0%	5,032	5,230
58	245306	ABNG-Field Services	Foreperson	7/20/2015	7%	0%	5,509	5,725
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	7%	0%	4,769	4,956
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	7%	0%	5,700	5,924
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	7%	0%	4,822	5,012
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	7%	0%	4,709	4,895
63	246506	COAT-Field Services	Foreperson	2/3/2016	7%	0%	5,500	5,716
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	7%	0%	5,120	5,322
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	12%	0%	9,546	9,922
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	7%	0%	5,417	5,630
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	7%	0%	5,249	5,455
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	7%	0%	5,053	5,252
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	7%	0%	4,983	5,178
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	7%	0%	5,702	5,925
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	7%	0%	5,088	5,288
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	7%	0%	5,488	5,705
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	7%	0%	4,674	4,858

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	7%	0%	4,940	5,135
75	246506	COAT-Field Services	Utility Technician	2/13/2017	7%	0%	4,703	4,888
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	7%	0%	4,611	4,793
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	7%	0%	5,461	5,675
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	7%	0%	6,213	6,457
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	7%	0%	5,271	5,478
80	246801	LEHP-Production	Utility Technician	7/23/2018	7%	0%	4,491	4,668
81	246501	COAT-Production	Water Systems Operator	9/24/2018	7%	0%	5,497	5,713
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	7%	0%	4,722	4,908
83	241406	STNW-Field Service	Foreperson	10/8/2018	7%	0%	5,309	5,518
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	7%	0%	5,142	5,344
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	12%	0%	9,421	9,792
86	241406	STNW-Field Service	Utility Technician	3/3/1999	7%	0%	4,271	4,439
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	7%	0%	4,969	5,165
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	7%	0%	5,208	5,412
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	7%	0%	5,976	6,212
90	246406	ROYF-Field Services	Foreperson	4/13/2020	7%	0%	5,575	5,794
91	247106	MILT-Field Services	Utility Technician	4/13/2020	7%	0%	4,836	5,026
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	7%	0%	5,116	5,317
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	7%	0%	4,762	4,949
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	7%	0%	5,206	5,411
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	7%	0%	5,380	5,592
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	12%	0%	12,095	12,571
97	247106	MILT-Field Services	Utility Technician	10/19/2020	7%	0%	4,844	5,034
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	12%	0%	11,508	11,962
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	7%	0%	4,893	5,086
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	7%	0%	4,399	4,572
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	7%	0%	4,889	5,081
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	7%	0%	4,611	4,793
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	7%	0%	4,867	5,059
104	246801	LEHP-Production	Utility Technician	4/12/2021	7%	0%	4,546	4,724
105	246506	COAT-Field Services	Utility Technician	4/13/2021	7%	0%	4,961	5,155
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	7%	0%	4,613	4,794
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	7%	0%	4,534	4,712
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	7%	0%	5,047	5,246
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	7%	0%	4,918	5,111
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	7%	0%	5,382	5,594
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	7%	0%	5,468	5,683

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	7%	0%	5,925	6,158
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	7%	0%	5,152	5,355
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	12%	0%	10,606	11,022
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7%	0%	4,867	5,059
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	7%	0%	4,749	4,936
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	7%	0%	4,775	4,962
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	7%	0%	5,054	5,253
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	7%	0%	4,974	5,170
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	7%	0%	5,006	5,203
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	7%	0%	4,503	4,680
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	7%	0%	4,923	5,116
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	7%	0%	5,294	5,501
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	7%	0%	4,522	4,701
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	7%	0%	4,138	4,300
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	7%	0%	5,329	5,538
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	7%	0%	5,085	5,285
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	7%	0%	5,252	5,458
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	7%	0%	3,848	3,999
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	7%	0%	4,568	4,747
131	241401	STNW-Production	Water Systems Operator	7/5/2022	7%	0%	4,395	4,568
132	246801	LEHP-Production	Utility Technician	7/18/2022	7%	0%	4,361	4,532
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	7%	0%	4,733	4,918
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	7%	0%	4,790	4,978
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	7%	0%	4,725	4,911
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	7%	0%	4,812	5,000
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	7%	0%	3,828	3,978
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	7%	0%	4,705	4,891
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	7%	0%	4,575	4,755
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	7%	0%	5,040	5,238
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	7%	0%	4,380	4,553
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	7%	0%	4,725	4,911
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	7%	0%	4,873	5,064
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	7%	0%	5,405	5,617
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	7%	0%	5,005	5,202
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	7%	0%	4,429	4,603
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	7%	0%	4,588	4,768
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	7%	0%	4,828	5,018
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	7%	0%	4,375	4,547

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	7%	0%	4,826	5,016
151	245106	NORR-Field Services	Utility Technician	6/5/2023	7%	0%	4,927	5,120
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	7%	0%	5,059	5,257
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	7%	0%	4,338	4,509
154	246801	LEHP-Production	Utility Technician	9/25/2023	7%	0%	4,385	4,557
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	7%	0%	4,702	4,886
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	7%	0%	5,624	5,845
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	7%	0%	4,891	5,082
158	241401	STNW-Production	Water Systems Operator	12/11/2023	7%	0%	4,777	4,964
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	7%	0%	4,733	4,918
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	7%	0%	4,636	4,819
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	7%	0%	3,657	3,800
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	7%	0%	5,455	5,670
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	7%	0%	4,364	4,535
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	7%	0%	4,760	4,948
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	7%	0%	4,812	5,000
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	7%	0%	3,847	3,997
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	7%	0%	4,733	4,918
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	7%	0%	4,487	4,664
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	7%	0%	4,584	4,763
170	245701	POCO-Production	Water Systems Operator	8/5/2024	7%	0%	4,588	4,768
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	7%	0%	4,408	4,582
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	7%	0%	3,883	4,035
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	7%	0%	5,300	5,509
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	7%	0%	4,756	4,943
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	7%	0%	5,310	5,519
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	7%	0%	5,104	5,304
177	245706	POCO-Field Services	Utility Technician	10/14/2024	7%	0%	4,247	4,414
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	7%	0%	4,594	4,775
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	7%	0%	4,550	4,728
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	7%	0%	4,550	4,728
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	7%	0%	4,247	4,414
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	7%	0%	4,171	4,335
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	7%	0%	4,550	4,728
184	248801	TURB-Production	Water Systems Operator	1/6/2025	7%	0%	4,702	4,886
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	7%	0%	4,437	4,611
186	245706	POCO-Field Services	Utility Technician	1/13/2025	7%	0%	4,323	4,493
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	7%	0%	4,399	4,572

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
188	246506	COAT-Field Services	Utility Technician	2/3/2025	7%	0%	4,399	4,572
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	7%	0%	4,550	4,728
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	7%	0%	5,195	5,399
191	241406	STNW-Field Service	Utility Technician	2/24/2025	7%	0%	4,550	4,728
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	7%	0%	4,475	4,651
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	7%	0%	4,664	4,847
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	7%	0%	4,323	4,493
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	7%	0%	4,550	4,728
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	12%	0%	9,882	10,270
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	7%	0%	5,613	5,833
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	7%	0%	4,247	4,414
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	7%	0%	4,854	5,045
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	7%	0%	4,854	5,045
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	7%	0%	4,854	5,045
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	7%	0%	5,461	5,675
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	7%	0%	4,448	4,623
204	245001	Audobon -Production	Foreperson	8/22/2005	7%	0%	5,430	5,643
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	7%	0%	4,854	5,045
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	7%	0%	4,702	4,886
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	7%	0%	4,550	4,728
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	7%	0%	4,930	5,124
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	7%	0%	4,247	4,414
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	7%	0%	4,854	5,045
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	7%	0%	5,105	5,306
212	246501	COAT-Production	Water Systems Operator	6/2/2025	7%	0%	5,158	5,361
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	7%	0%	4,550	4,728
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	7%	0%	3,641	3,784
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,575	5,794
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	7%	0%	5,044	5,243
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	7%	0%	4,437	4,611
			Total Non-Collective Bargaining Unit Hourly				$1,143,757	$1,188,694

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					Performance Pay APP & LTPP			
Line #	**Cost Center**	**Cost Center Name**	**Job**	**Original Hire Date**	**APP Pay %**	**LTPP Pay %**	**2026 Performance Pay Amount**	**2027 Performance Pay Amount**
Non-Collective Bargaining Unit Salary								
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	15%	0%	$19,363	$20,124
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	15%	0%	19,934	20,717
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	15%	0%	19,241	19,996
4	246701	COWW-Production	Supvr Production	7/21/2008	12%	0%	10,683	11,102
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	12%	0%	9,994	10,386
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	15%	0%	18,523	19,250
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	12%	0%	10,396	10,805
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	12%	0%	10,551	10,965
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	12%	0%	12,902	13,409
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	12%	0%	11,542	11,996
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	12%	0%	11,322	11,766
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	12%	0%	10,031	10,426
13	249401	YORKWW-Production	Supvr Production	6/24/2013	12%	0%	11,107	11,544
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	12%	0%	12,368	12,854
			Total Non-Collective Bargaining Unit Salary				$187,957	$195,340
Collective Bargaining Unit								
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	4%	0%	$2,721	$2,793
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4%	0%	2,721	2,793
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	4%	0%	2,550	2,617
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	4%	0%	2,721	2,793
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	4%	0%	2,721	2,793
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	4%	0%	2,721	2,793
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4%	0%	2,334	2,395
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	4%	0%	2,721	2,793
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4%	0%	2,550	2,617
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4%	0%	2,550	2,617
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4%	0%	2,550	2,617
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4%	0%	2,470	2,535
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4%	0%	2,721	2,793
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4%	0%	2,470	2,535
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4%	0%	2,470	2,535
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4%	0%	2,550	2,617
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4%	0%	2,470	2,535
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4%	0%	2,550	2,617
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4%	0%	2,550	2,617
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4%	0%	2,470	2,535
			Total Collective Bargaining Unit				$51,581	$52,940

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					Performance Pay APP & LTPP			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
Non-Collective Bargaining Unit Hourly								
1	246701	COWW-Production	Wastewater Operator	9/20/1999	7%	0%	$5,427	$5,640
2	246706	COWW-Field Services	Utility Technician	5/30/1995	7%	0%	5,059	5,257
3	246701	COWW-Production	Wastewater Operator	9/9/1996	7%	0%	5,649	5,871
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	7%	0%	5,706	5,930
5	246706	COWW-Field Services	Foreperson	11/10/2003	7%	0%	5,497	5,713
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	7%	0%	5,428	5,642
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	12%	0%	9,855	10,243
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	7%	0%	5,288	5,496
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	12%	0%	9,757	10,140
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	7%	0%	6,219	6,463
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	12%	0%	10,659	11,077
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	12%	0%	9,108	9,466
13	246706	COWW-Field Services	Utility Technician	3/14/2016	7%	0%	4,939	5,133
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	7%	0%	4,937	5,132
15	246701	COWW-Production	Wastewater Operator	5/14/2018	7%	0%	5,256	5,462
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	7%	0%	4,717	4,902
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	7%	0%	5,937	6,171
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	7%	0%	5,385	5,596
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	7%	0%	5,066	5,265
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	7%	0%	5,013	5,211
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	7%	0%	5,177	5,380
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	7%	0%	5,013	5,211
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	7%	0%	5,195	5,399
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	7%	0%	4,399	4,572
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	7%	0%	5,085	5,285
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	7%	0%	4,993	5,189
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	7%	0%	4,930	5,124
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	7%	0%	5,522	5,738
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	7%	0%	4,787	4,975
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	7%	0%	5,152	5,355
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	12%	0%	8,534	8,870
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	7%	0%	4,411	4,585
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	7%	0%	4,880	5,072
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	7%	0%	4,931	5,126
35	246701	COWW-Production	Wastewater Operator	1/3/2023	7%	0%	5,215	5,420
36	246706	COWW-Field Services	Utility Technician	3/6/2023	7%	0%	4,741	4,927
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	7%	0%	4,429	4,603
38	245801	POWW-Production	Wastewater Operator	4/4/2024	7%	0%	4,746	4,933
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	7%	0%	4,223	4,389
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	7%	0%	4,854	5,045
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	7%	0%	4,844	5,034
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	7%	0%	4,095	4,256
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	7%	0%	5,575	5,794
			Total Non-Collective Bargaining Unit Hourly				$251,783	$261,680

Pennsylvania-American Water Company - BASA WW Operations
Compensation

							Performance Pay APP & LTPP	
Line #	**Cost Center**	**Cost Center Name**	**Job**	**Original Hire Date**	**APP Pay %**	**LTPP Pay %**	**2026 Performance Pay Amount**	**2027 Performance Pay Amount**
Non-Collective Bargaining Unit Salary								
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	15%	0%	$23,893	$24,832
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	12%	0%	11,544	11,998
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	12%	0%	11,829	12,293
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	12%	0%	11,961	12,430
			Total Non-Collective Bargaining Unit Salary				$59,227	$61,553
Collective Bargaining Unit								
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	4%	0%	$3,413	$3,515
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	4%	0%	3,373	3,474
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	4%	0%	3,413	3,515
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	4%	0%	3,373	3,474
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	4%	0%	3,454	3,557
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	4%	0%	3,463	3,567
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	4%	0%	3,373	3,474
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	4%	0%	3,413	3,515
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	4%	0%	3,373	3,474
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	4%	0%	3,463	3,567
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	4%	0%	3,373	3,474
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	4%	0%	3,463	3,567
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	4%	0%	3,454	3,557
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	4%	0%	3,463	3,567
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	4%	0%	3,454	3,557
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	4%	0%	3,413	3,515
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	4%	0%	3,413	3,515
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	4%	0%	3,373	3,474
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	4%	0%	3,413	3,515
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	4%	0%	3,373	3,474
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	4%	0%	3,413	3,515
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	4%	0%	3,413	3,515
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	4%	0%	3,373	3,474
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	4%	0%	3,117	3,195
			Total Collective Bargaining Unit				$81,619	$84,046
Non-Collective Bargaining Unit Hourly								
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	7%	0%	$4,247	$4,414
			Total Non-Collective Bargaining Unit Hourly				$4,247	$4,414

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						Performance Pay APP & LTPP			
Line #	**Cost Center**	**Cost Center Name**	**Job**	**Original Hire Date**	**APP Pay %**	**LTPP Pay %**	**2026 Performance Pay Amount**	**2027 Performance Pay Amount**
Non-Collective Bargaining Unit Salary								
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	12%	0%	$12,882	$13,389
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	12%	0%	9,265	9,630
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	12%	0%	11,831	12,295
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	12%	0%	11,384	11,831
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	12%	0%	11,334	11,779
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	12%	0%	12,510	13,002
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	15%	0%	17,600	18,293
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW	10/26/2015	12%	0%	8,891	9,240
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	15%	0%	18,679	19,413
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	12%	0%	10,685	11,105
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	12%	0%	10,685	11,105
			Total Non-Collective Bargaining Unit Salary				$135,746	$141,082
Collective Bargaining Unit								
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	4%	0%	$2,645	$2,724
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	4%	0%	3,076	3,167
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	4%	0%	2,770	2,853
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4%	0%	2,770	2,853
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4%	0%	2,645	2,724
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	4%	0%	2,645	2,724
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4%	0%	2,645	2,724
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4%	0%	2,645	2,724
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	4%	0%	2,645	2,724
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	4%	0%	2,645	2,724
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4%	0%	2,645	2,724
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	4%	0%	2,770	2,853
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	4%	0%	2,993	3,082
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	4%	0%	2,770	2,853
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	4%	0%	2,770	2,853
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	4%	0%	2,770	2,853
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	4%	0%	3,076	3,168
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	4%	0%	2,770	2,853
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	4%	0%	2,993	3,082
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	4%	0%	2,993	3,082
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4%	0%	2,770	2,853
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4%	0%	2,645	2,724
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	4%	0%	2,645	2,724
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4%	0%	2,645	2,724
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	4%	0%	2,993	3,082
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	4%	0%	2,645	2,724
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	4%	0%	2,770	2,853
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	4%	0%	2,645	2,724
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4%	0%	2,645	2,724
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4%	0%	2,645	2,724
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4%	0%	2,770	2,853
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	4%	0%	2,770	2,853
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	4%	0%	3,034	3,125

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						Performance Pay APP & LTPP			
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	APP Pay %	LTPP Pay %	2026 Performance Pay Amount	2027 Performance Pay Amount
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	4%	0%	2,770	2,853
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4%	0%	2,645	2,724
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4%	0%	2,645	2,724
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	4%	0%	2,645	2,724
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	4%	0%	3,076	3,168
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	4%	0%	3,276	3,360
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	4%	0%	3,272	3,356
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	4%	0%	3,272	3,356
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	4%	0%	3,276	3,360
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	4%	0%	3,007	3,084
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4%	0%	2,869	2,944
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	4%	0%	3,007	3,084
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	4%	0%	2,932	3,007
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	4%	0%	3,007	3,084
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	4%	0%	3,066	3,146
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	4%	0%	2,418	2,480
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	4%	0%	3,471	3,562
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4%	0%	2,869	2,944
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4%	0%	2,735	2,807
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	4%	0%	3,276	3,360
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	4%	0%	3,272	3,356
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4%	0%	3,075	3,156
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	4%	0%	3,210	3,294
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	4%	0%	2,811	2,896
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	4%	0%	2,770	2,853
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	4%	0%	2,770	2,853
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4%	0%	2,633	2,687
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4%	0%	2,808	2,866
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	4%	0%	2,770	2,853
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	4%	0%	3,316	3,403
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	4%	0%	2,869	2,944
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	4%	0%	3,316	3,403
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4%	0%	2,466	2,517
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4%	0%	2,645	2,724
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	4%	0%	2,645	2,724
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	4%	0%	2,770	2,853
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	4%	0%	2,770	2,853
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	4%	0%	2,645	2,724
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	4%	0%	2,645	2,724
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	4%	0%	2,645	2,724
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	4%	0%	3,276	3,360
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	4%	0%	3,276	3,360
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4%	0%	2,770	2,853
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4%	0%	2,770	2,853
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4%	0%	2,728	2,810
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4%	0%	2,355	2,417
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4%	0%	2,686	2,767
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4%	0%	2,879	2,942
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	4%	0%	2,628	2,691
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	4%	0%	2,628	2,691
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4%	0%	2,628	2,691
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	4%	0%	2,628	2,691
			Total Collective Bargaining Unit				$246,230	$253,139
Non-Collective Bargaining Unit Hourly								
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	12%	0%	$12,503	$12,994
			Total Non-Collective Bargaining Unit Hourly				$12,503	$12,994

Pennsylvania-American Water Company
Payroll Taxes

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	$2,919,345	$3,039,030
Collective Bargaining Unit	4,192,986	4,300,997
Non-Collective Bargaining Unit Hourly	1,501,239	1,557,820
Total	$8,613,570	$8,897,847
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	$128,020	$132,906
Collective Bargaining Unit	121,254	124,302
Non-Collective Bargaining Unit Hourly	315,433	327,348
Total	$564,707	$584,556
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	$95,096	$98,722
Collective Bargaining Unit	607,965	624,284
Non-Collective Bargaining Unit Hourly	9,190	9,541
Total	$712,251	$732,547
BASA WW Operations		
Non-Collective Bargaining Unit Salary	$40,283	$41,824
Collective Bargaining Unit	178,204	183,323
Non-Collective Bargaining Unit Hourly	5,226	5,421
Total	$223,713	$230,568

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Gross Payroll Taxes FICA Withholding	2025 Gross Payroll Taxes FICA Medicare	2025 Gross Payroll Taxes SUTA	2025 Gross Payroll Taxes FUTA	2025 Total Gross Payroll Taxes	2026 Gross Payroll Taxes FICA Withholding	2026 Gross Payroll Taxes FICA Medicare	2026 Gross Payroll Taxes SUTA	2026 Gross Payroll Taxes FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	$9,932	$2,466	$218	$42	$12,659	$10,943	$2,559	$218	$42	$13,763
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	9,932	6,620	218	42	16,812	11,598	6,870	218	42	18,728
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	9,932	4,173	218	42	14,366	11,598	4,331	218	42	16,189
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	6,728	1,574	218	42	8,562	6,982	1,633	218	42	8,875
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	6,283	1,470	218	42	8,013	6,521	1,525	218	42	8,307
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	8,809	2,060	218	42	11,130	9,143	2,138	218	42	11,542
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	8,852	2,070	218	42	11,183	9,187	2,149	218	42	11,596
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	6,894	1,612	218	42	8,766	7,154	1,673	218	42	9,087
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	7,939	1,857	218	42	10,056	8,238	1,927	218	42	10,425
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	6,772	1,584	218	42	8,616	7,028	1,644	218	42	8,932
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	5,420	1,268	218	42	6,948	5,626	1,316	218	42	7,202
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	7,093	1,659	218	42	9,012	7,362	1,722	218	42	9,344
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	6,391	1,495	218	42	8,146	6,632	1,551	218	42	8,444
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	5,621	1,315	218	42	7,196	5,834	1,364	218	42	7,458
15	249150	WILK-Other	Sr Supt Production	9/13/1993	8,030	1,878	218	42	10,169	8,333	1,949	218	42	10,542
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	9,932	2,677	218	42	12,870	11,598	2,778	218	42	14,637
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	8,695	2,034	218	42	10,989	9,024	2,111	218	42	11,395
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	8,201	1,918	218	42	10,379	8,511	1,991	218	42	10,762
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	6,631	1,551	218	42	8,442	6,881	1,609	218	42	8,750
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	6,040	1,413	218	42	7,713	6,269	1,466	218	42	7,995
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	8,046	1,882	218	42	10,188	8,350	1,953	218	42	10,563
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	9,932	2,575	218	42	12,768	11,427	2,672	218	42	14,360
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	7,124	1,666	218	42	9,051	7,394	1,729	218	42	9,383
24	240114	CORP-Engineering	Project Manager	5/16/1998	8,137	1,903	218	42	10,300	8,444	1,975	218	42	10,680
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	9,932	2,727	218	42	12,920	11,598	2,830	218	42	14,688
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	6,847	1,601	218	42	8,709	7,106	1,662	218	42	9,028
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	9,932	3,736	218	42	13,928	11,598	3,877	218	42	15,735
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	8,596	2,010	218	42	10,867	8,920	2,086	218	42	11,267
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	7,914	1,851	218	42	10,025	8,213	1,921	218	42	10,394
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	7,499	1,754	218	42	9,514	7,782	1,820	218	42	9,862
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	9,932	2,814	218	42	13,007	11,598	2,921	218	42	14,779
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	7,102	1,661	218	42	9,024	7,371	1,724	218	42	9,355
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	9,932	2,664	218	42	12,857	11,598	2,765	218	42	14,623
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	6,960	1,628	218	42	8,848	7,223	1,689	218	42	9,173
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	7,283	1,703	218	42	9,247	7,558	1,768	218	42	9,586
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	9,932	2,588	218	42	12,780	11,483	2,685	218	42	14,428
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	7,030	1,644	218	42	8,934	7,295	1,706	218	42	9,262
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	6,368	1,489	218	42	8,118	6,609	1,546	218	42	8,415
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	6,396	1,496	218	42	8,152	6,638	1,552	218	42	8,451
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	6,487	1,517	218	42	8,265	6,732	1,574	218	42	8,567
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	9,932	3,349	218	42	13,541	11,598	3,475	218	42	15,333
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	8,935	2,090	218	42	11,285	9,273	2,169	218	42	11,703
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	6,565	1,535	218	42	8,361	6,813	1,593	218	42	8,667
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	6,458	1,510	218	42	8,229	6,702	1,567	218	42	8,529
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	8,935	2,090	218	42	11,285	9,273	2,169	218	42	11,703
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	8,244	1,928	218	42	10,433	8,556	2,001	218	42	10,817
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	8,744	2,045	218	42	11,049	9,075	2,122	218	42	11,457
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	9,932	2,654	218	42	12,846	11,598	2,754	218	42	14,612
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	9,932	4,223	218	42	14,416	11,598	4,383	218	42	16,241
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	9,932	3,299	218	42	13,491	11,598	3,423	218	42	15,281
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	9,323	2,180	218	42	11,764	9,675	2,263	218	42	12,198
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	6,220	1,455	218	42	7,935	6,455	1,510	218	42	8,225
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	7,838	1,833	218	42	9,932	8,134	1,902	218	42	10,297
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	7,356	1,720	218	42	9,337	7,633	1,785	218	42	9,679
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	9,932	2,338	218	42	12,531	10,376	2,427	218	42	13,063
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	8,578	2,006	218	42	10,845	8,903	2,082	218	42	11,245
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	8,246	1,928	218	42	10,434	8,557	2,001	218	42	10,819
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	8,465	1,980	218	42	10,705	8,786	2,055	218	42	11,101
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	7,222	1,689	218	42	9,171	7,495	1,753	218	42	9,508
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	5,716	1,337	218	42	7,313	5,932	1,387	218	42	7,580
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	7,034	1,645	218	42	8,940	7,300	1,707	218	42	9,267
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	9,932	3,305	218	42	13,498	11,598	3,430	218	42	15,288
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	6,727	1,573	218	42	8,561	6,982	1,633	218	42	8,875
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	5,836	1,365	218	42	7,461	6,056	1,416	218	42	7,733
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	9,932	3,299	218	42	13,491	11,598	3,423	218	42	15,281
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	9,381	2,194	218	42	11,835	9,735	2,277	218	42	12,272
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	8,175	1,912	218	42	10,348	8,485	1,984	218	42	10,729
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	6,382	1,493	218	42	8,135	6,622	1,549	218	42	8,431
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	9,932	5,546	218	42	15,739	11,598	5,756	218	42	17,614
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	5,972	1,397	218	42	7,629	6,198	1,449	218	42	7,907

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary									
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	$11,373	$2,660	$218	$42	$14,294
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	12,320	7,140	218	42	19,720
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	12,320	4,501	218	42	17,081
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	7,256	1,697	218	42	9,214
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	6,777	1,585	218	42	8,622
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	9,502	2,222	218	42	11,984
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	9,548	2,233	218	42	12,041
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	7,435	1,739	218	42	9,435
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	8,562	2,002	218	42	10,824
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	7,304	1,708	218	42	9,273
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	5,847	1,367	218	42	7,474
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	7,651	1,789	218	42	9,700
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	6,892	1,612	218	42	8,765
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	6,063	1,418	218	42	7,742
15	249150	WILK-Other	Sr Supt Production	9/13/1993	8,661	2,026	218	42	10,947
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	12,320	2,888	218	42	15,468
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	9,379	2,193	218	42	11,833
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	8,846	2,069	218	42	11,176
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	7,151	1,672	218	42	9,084
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	6,515	1,524	218	42	8,300
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	8,678	2,029	218	42	10,967
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	11,876	2,777	218	42	14,913
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	7,684	1,797	218	42	9,741
24	240114	CORP-Engineering	Project Manager	5/16/1998	8,777	2,053	218	42	11,090
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	12,320	2,941	218	42	15,521
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	7,385	1,727	218	42	9,372
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	12,320	4,029	218	42	16,609
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	9,270	2,168	218	42	11,699
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	8,535	1,996	218	42	10,791
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	8,088	1,892	218	42	10,240
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	12,320	3,035	218	42	15,615
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	7,661	1,792	218	42	9,713
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	12,286	2,873	218	42	15,419
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	7,508	1,756	218	42	9,524
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	7,856	1,837	218	42	9,953
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	11,934	2,791	218	42	14,986
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	7,583	1,773	218	42	9,617
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	6,869	1,607	218	42	8,736
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	6,900	1,614	218	42	8,774
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	6,996	1,636	218	42	8,893
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	12,320	3,612	218	42	16,192
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	9,638	2,254	218	42	12,153
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	7,080	1,656	218	42	8,996
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	6,965	1,629	218	42	8,854
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	9,638	2,254	218	42	12,153
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	8,892	2,080	218	42	11,232
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	9,431	2,206	218	42	11,897
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	12,238	2,862	218	42	15,360
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	12,320	4,555	218	42	17,135
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	12,320	3,558	218	42	16,138
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	10,055	2,352	218	42	12,667
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	6,709	1,569	218	42	8,538
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	8,455	1,977	218	42	10,692
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	7,934	1,855	218	42	10,050
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	10,785	2,522	218	42	13,567
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	9,253	2,164	218	42	11,677
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	8,894	2,080	218	42	11,234
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	9,131	2,135	218	42	11,527
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	7,789	1,822	218	42	9,871
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	6,164	1,442	218	42	7,867
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	7,587	1,774	218	42	9,622
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	12,320	3,565	218	42	16,145
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	7,256	1,697	218	42	9,214
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	6,295	1,472	218	42	8,027
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	12,320	3,558	218	42	16,138
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	10,117	2,366	218	42	12,744
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	8,818	2,062	218	42	11,141
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	6,882	1,610	218	42	8,752
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	12,320	5,982	218	42	18,562
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	6,442	1,507	218	42	8,209

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	6,068	1,419	218	42	7,748	6,297	1,473	218	42	8,031
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	6,788	1,588	218	42	8,636	7,046	1,648	218	42	8,954
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	8,652	2,023	218	42	10,936	8,980	2,100	218	42	11,340
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	6,250	1,462	218	42	7,972	6,485	1,517	218	42	8,262
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	9,037	2,114	218	42	11,411	9,379	2,193	218	42	11,833
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	7,187	1,681	218	42	9,128	7,459	1,744	218	42	9,463
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	9,269	2,168	218	42	11,697	9,619	2,250	218	42	12,129
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	9,932	2,575	218	42	12,768	11,427	2,672	218	42	14,360
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	7,802	1,825	218	42	9,887	8,097	1,894	218	42	10,251
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	9,932	3,719	218	42	13,912	11,598	3,860	218	42	15,718
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	6,206	1,451	218	42	7,918	6,440	1,506	218	42	8,207
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	9,421	2,203	218	42	11,885	9,778	2,287	218	42	12,325
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	9,932	3,205	218	42	13,397	11,598	3,326	218	42	15,184
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	6,624	1,549	218	42	8,434	6,875	1,608	218	42	8,743
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	6,374	1,491	218	42	8,125	6,615	1,547	218	42	8,423
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	8,083	1,890	218	42	10,233	8,388	1,962	218	42	10,610
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	9,932	2,565	218	42	12,758	11,382	2,662	218	42	14,304
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	9,932	2,785	218	42	12,978	11,598	2,891	218	42	14,749
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	7,734	1,809	218	42	9,803	8,026	1,877	218	42	10,164
90	246501	COAT-Production	Supvr Production	4/12/2010	6,327	1,480	218	42	8,067	6,566	1,536	218	42	8,362
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	6,026	1,409	218	42	7,695	6,254	1,463	218	42	7,977
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	7,575	1,772	218	42	9,607	7,862	1,839	218	42	9,961
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	9,932	2,546	218	42	12,738	11,297	2,642	218	42	14,199
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	7,364	1,722	218	42	9,346	7,642	1,787	218	42	9,690
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	7,092	1,659	218	42	9,011	7,360	1,721	218	42	9,342
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	6,204	1,451	218	42	7,915	6,439	1,506	218	42	8,205
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	5,376	1,257	218	42	6,894	5,580	1,305	218	42	7,145
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	6,788	1,588	218	42	8,636	7,046	1,648	218	42	8,954
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	7,294	1,706	218	42	9,260	7,570	1,770	218	42	9,601
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	9,198	2,151	218	42	11,610	9,546	2,233	218	42	12,039
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	9,932	2,558	218	42	12,751	11,349	2,654	218	42	14,264
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	7,522	1,759	218	42	9,542	7,807	1,826	218	42	9,893
103	240306	CORP-Field Service	Project Manager	3/4/2013	8,673	2,028	218	42	10,962	9,001	2,105	218	42	11,366
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	6,267	1,466	218	42	7,993	6,504	1,521	218	42	8,285
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	6,314	1,477	218	42	8,051	6,552	1,532	218	42	8,344
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	9,932	2,795	218	42	12,988	11,598	2,901	218	42	14,759
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	6,232	1,457	218	42	7,949	6,468	1,513	218	42	8,241
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	5,997	1,403	218	42	7,660	6,224	1,456	218	42	7,940
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	9,932	4,013	218	42	14,206	11,598	4,164	218	42	16,022
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	9,932	2,471	218	42	12,664	10,964	2,564	218	42	13,789
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	9,932	3,205	218	42	13,397	11,598	3,326	218	42	15,184
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	6,561	1,534	218	42	8,356	6,809	1,592	218	42	8,661
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	6,113	1,430	218	42	7,803	6,344	1,484	218	42	8,087
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	5,839	1,366	218	42	7,465	6,059	1,417	218	42	7,736
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	6,708	1,569	218	42	8,537	6,962	1,628	218	42	8,850
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	5,378	1,258	218	42	6,897	5,581	1,305	218	42	7,147
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	6,574	1,538	218	42	8,372	6,823	1,596	218	42	8,679
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	6,541	1,530	218	42	8,330	6,787	1,587	218	42	8,635
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	9,932	2,662	218	42	12,855	11,598	2,763	218	42	14,621
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	5,936	1,388	218	42	7,584	6,160	1,441	218	42	7,861
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	5,862	1,371	218	42	7,493	6,084	1,423	218	42	7,767
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	9,932	2,664	218	42	12,857	11,598	2,765	218	42	14,623
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	6,647	1,554	218	42	8,461	6,898	1,613	218	42	8,772
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	5,335	1,248	218	42	6,842	5,536	1,295	218	42	7,091
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	6,499	1,520	218	42	8,280	6,745	1,577	218	42	8,583
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	8,616	2,015	218	42	10,891	8,941	2,091	218	42	11,293
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	6,412	1,499	218	42	8,171	6,654	1,556	218	42	8,471
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	6,874	1,608	218	42	8,742	7,134	1,668	218	42	9,062
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	7,398	1,730	218	42	9,389	7,678	1,796	218	42	9,734
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	9,932	3,393	218	42	13,586	11,598	3,521	218	42	15,379
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	6,208	1,452	218	42	7,920	6,443	1,507	218	42	8,211
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	9,932	2,436	218	42	12,629	10,809	2,528	218	42	13,598
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	9,932	3,110	218	42	13,303	11,598	3,228	218	42	15,086
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	8,571	2,004	218	42	10,835	8,894	2,080	218	42	11,234
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	6,129	1,434	218	42	7,823	6,361	1,488	218	42	8,109
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	6,391	1,495	218	42	8,147	6,632	1,551	218	42	8,444
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	9,932	2,654	218	42	12,846	11,598	2,754	218	42	14,612
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	9,895	2,314	218	42	12,470	10,269	2,402	218	42	12,931
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	8,027	1,877	218	42	10,165	8,330	1,948	218	42	10,539
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	8,475	1,982	218	42	10,717	8,794	2,057	218	42	11,112

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Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	6,544	1,531	218	42	8,335
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	7,323	1,713	218	42	9,296
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	9,333	2,183	218	42	11,776
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	6,739	1,576	218	42	8,576
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	9,748	2,280	218	42	12,288
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	7,752	1,813	218	42	9,825
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	9,997	2,338	218	42	12,596
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	11,876	2,777	218	42	14,913
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	8,416	1,968	218	42	10,645
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	12,320	4,012	218	42	16,592
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	6,693	1,565	218	42	8,519
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	10,162	2,377	218	42	12,799
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	12,320	3,456	218	42	16,036
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	7,145	1,671	218	42	9,077
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	6,875	1,608	218	42	8,743
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	8,717	2,039	218	42	11,016
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	11,829	2,767	218	42	14,856
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	12,320	3,004	218	42	15,584
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	8,342	1,951	218	42	10,553
90	246501	COAT-Production	Supvr Production	4/12/2010	6,825	1,596	218	42	8,681
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	6,500	1,520	218	42	8,280
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	8,170	1,911	218	42	10,341
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	11,741	2,746	218	42	14,747
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	7,943	1,858	218	42	10,060
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	7,650	1,789	218	42	9,699
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	6,692	1,565	218	42	8,517
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	5,799	1,356	218	42	7,416
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	7,323	1,713	218	42	9,296
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	7,867	1,840	218	42	9,968
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	9,922	2,320	218	42	12,502
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	11,795	2,759	218	42	14,814
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	8,114	1,898	218	42	10,272
103	240306	CORP-Field Service	Project Manager	3/4/2013	9,355	2,188	218	42	11,803
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	6,760	1,581	218	42	8,601
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	6,809	1,592	218	42	8,661
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	12,320	3,015	218	42	15,595
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	6,722	1,572	218	42	8,554
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	6,468	1,513	218	42	8,241
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	12,320	4,328	218	42	16,908
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	11,394	2,665	218	42	14,320
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	12,320	3,456	218	42	16,036
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	7,076	1,655	218	42	8,991
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	6,593	1,542	218	42	8,396
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	6,367	1,489	218	42	8,116
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	6,297	1,473	218	42	8,031
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	7,235	1,692	218	42	9,187
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	5,801	1,357	218	42	7,417
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	7,092	1,659	218	42	9,011
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	7,054	1,650	218	42	8,964
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	12,278	2,871	218	42	15,410
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015	6,403	1,497	218	42	8,161
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	6,323	1,479	218	42	8,063
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	12,286	2,873	218	42	15,419
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	7,170	1,677	218	42	9,107
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	5,754	1,346	218	42	7,360
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	7,011	1,640	218	42	8,911
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	9,293	2,173	218	42	11,726
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	6,916	1,617	218	42	8,793
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	7,414	1,734	218	42	9,408
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	7,980	1,866	218	42	10,107
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	12,320	3,659	218	42	16,239
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	6,696	1,566	218	42	8,522
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	11,235	2,628	218	42	14,123
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	12,320	3,355	218	42	15,935
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	9,244	2,162	218	42	11,666
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	6,611	1,546	218	42	8,417
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	6,892	1,612	218	42	8,765
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	12,238	2,862	218	42	15,360
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	10,673	2,496	218	42	13,430
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	8,658	2,025	218	42	10,943
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	9,140	2,138	218	42	11,538

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	8,446	1,975	218	42	10,681	8,765	2,050	218	42	11,075
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	5,722	1,338	218	42	7,320	5,938	1,389	218	42	7,587
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	6,153	1,439	218	42	7,853	6,385	1,493	218	42	8,139
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	7,362	1,722	218	42	9,345	7,641	1,787	218	42	9,688
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	8,372	1,958	218	42	10,590	8,689	2,032	218	42	10,982
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	6,142	1,436	218	42	7,839	6,374	1,491	218	42	8,125
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	5,933	1,388	218	42	7,581	6,157	1,440	218	42	7,858
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	6,809	1,592	218	42	8,662	7,067	1,653	218	42	8,980
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	8,750	2,046	218	42	11,057	9,081	2,124	218	42	11,465
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	6,195	1,449	218	42	7,904	6,429	1,504	218	42	8,193
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	6,262	1,464	218	42	7,987	6,498	1,520	218	42	8,278
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	5,702	1,334	218	42	7,296	5,918	1,384	218	42	7,562
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	5,777	1,351	218	42	7,389	5,996	1,402	218	42	7,658
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	5,809	1,359	218	42	7,428	6,029	1,410	218	42	7,699
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	6,651	1,555	218	42	8,467	6,903	1,614	218	42	8,777
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	6,186	1,447	218	42	7,893	6,420	1,501	218	42	8,182
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	6,539	1,529	218	42	8,329	6,786	1,587	218	42	8,633
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	9,932	11,813	218	42	22,005	11,598	12,260	218	42	24,118
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	6,907	1,615	218	42	8,782	7,168	1,676	218	42	9,105
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	5,794	1,355	218	42	7,409	6,013	1,406	218	42	7,679
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	6,195	1,449	218	42	7,904	6,429	1,504	218	42	8,193
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	7,442	1,740	218	42	9,443	7,723	1,806	218	42	9,789
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	6,182	1,446	218	42	7,889	6,416	1,500	218	42	8,177
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	6,627	1,550	218	42	8,437	6,878	1,609	218	42	8,747
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	5,711	1,336	218	42	7,307	5,926	1,386	218	42	7,572
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	5,965	1,395	218	42	7,621	6,191	1,448	218	42	7,899
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	5,968	1,396	218	42	7,624	6,193	1,448	218	42	7,902
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	6,587	1,540	218	42	8,388	6,836	1,599	218	42	8,695
170	240114	CORP-Engineering	Project Manager	5/20/2019	7,843	1,834	218	42	9,938	8,139	1,903	218	42	10,303
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	5,819	1,361	218	42	7,440	6,039	1,412	218	42	7,712
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	6,512	1,523	218	42	8,295	6,758	1,581	218	42	8,599
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	6,416	1,500	218	42	8,176	6,658	1,557	218	42	8,476
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	7,539	1,763	218	42	9,562	7,825	1,830	218	42	9,915
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	7,325	1,713	218	42	9,299	7,602	1,778	218	42	9,640
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	6,400	1,497	218	42	8,157	6,643	1,554	218	42	8,456
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	6,230	1,457	218	42	7,948	6,466	1,512	218	42	8,239
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	9,932	6,502	218	42	16,694	11,598	6,747	218	42	18,605
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	5,467	1,279	218	42	7,006	5,673	1,327	218	42	7,261
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	5,034	1,177	218	42	6,472	5,224	1,222	218	42	6,706
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	5,679	1,328	218	42	7,268	5,894	1,379	218	42	7,533
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	4,807	1,124	218	42	6,192	4,990	1,167	218	42	6,417
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	5,825	1,362	218	42	7,447	6,045	1,414	218	42	7,719
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	8,758	2,048	218	42	11,067	9,090	2,126	218	42	11,476
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	6,188	1,447	218	42	7,896	6,422	1,502	218	42	8,184
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	6,520	1,525	218	42	8,305	6,767	1,583	218	42	8,610
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	5,625	1,315	218	42	7,200	5,837	1,365	218	42	7,462
189	240114	CORP-Engineering	Project Manager	6/8/2020	8,160	1,908	218	42	10,329	8,468	1,980	218	42	10,709
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	5,103	1,194	218	42	6,557	5,296	1,239	218	42	6,795
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	8,548	1,999	218	42	10,808	8,872	2,075	218	42	11,207
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	8,272	1,935	218	42	10,467	8,584	2,008	218	42	10,852
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	5,858	1,370	218	42	7,489	6,079	1,422	218	42	7,761
194	240114	CORP-Engineering	Engineer	10/12/2020	4,996	1,168	218	42	6,424	5,184	1,212	218	42	6,657
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	5,896	1,379	218	42	7,536	6,120	1,431	218	42	7,811
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	6,175	1,444	218	42	7,879	6,409	1,499	218	42	8,168
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	5,687	1,330	218	42	7,278	5,902	1,380	218	42	7,542
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	6,550	1,532	218	42	8,342	6,797	1,590	218	42	8,647
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	6,386	1,493	218	42	8,139	6,627	1,550	218	42	8,437
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	8,592	2,010	218	42	10,862	8,918	2,086	218	42	11,263
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	9,932	2,375	218	42	12,568	10,540	2,465	218	42	13,266
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	6,033	1,411	218	42	7,704	6,261	1,464	218	42	7,986
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	7,236	1,692	218	42	9,188	7,509	1,756	218	42	9,526
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	5,840	1,366	218	42	7,466	6,060	1,417	218	42	7,738
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	5,993	1,402	218	42	7,655	6,219	1,455	218	42	7,934
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	5,764	1,348	218	42	7,372	5,981	1,399	218	42	7,640
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	5,432	1,270	218	42	6,963	5,637	1,318	218	42	7,216
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	9,932	3,606	218	42	13,799	11,598	3,743	218	42	15,601
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	5,729	1,340	218	42	7,329	5,945	1,390	218	42	7,596
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	5,815	1,360	218	42	7,435	6,034	1,411	218	42	7,706
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	9,109	2,130	218	42	11,499
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	6,172	1,443	218	42	7,875
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	6,637	1,552	218	42	8,449
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	7,941	1,857	218	42	10,059
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	9,030	2,112	218	42	11,403
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	6,624	1,549	218	42	8,433
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	6,400	1,497	218	42	8,157
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	7,344	1,718	218	42	9,322
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	9,438	2,207	218	42	11,906
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	6,682	1,563	218	42	8,505
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	6,754	1,580	218	42	8,594
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	6,150	1,438	218	42	7,849
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	6,231	1,457	218	42	7,949
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	6,266	1,465	218	42	7,991
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	7,174	1,678	218	42	9,112
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	6,673	1,561	218	42	8,494
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	7,053	1,649	218	42	8,963
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	12,320	12,741	218	42	25,321
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	7,450	1,742	218	42	9,453
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	6,250	1,462	218	42	7,972
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	6,682	1,563	218	42	8,505
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	8,026	1,877	218	42	10,164
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	6,669	1,560	218	42	8,488
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	7,148	1,672	218	42	9,080
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	6,159	1,440	218	42	7,859
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	6,433	1,505	218	42	8,198
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	6,437	1,506	218	42	8,203
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	7,105	1,662	218	42	9,027
170	240114	CORP-Engineering	Project Manager	5/20/2019	8,459	1,978	218	42	10,698
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	6,276	1,468	218	42	8,004
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	7,024	1,643	218	42	8,927
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	6,920	1,618	218	42	8,799
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	8,132	1,902	218	42	10,294
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	7,901	1,848	218	42	10,009
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	6,904	1,615	218	42	8,779
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	6,721	1,572	218	42	8,553
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	12,320	7,012	218	42	19,592
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	5,896	1,379	218	42	7,535
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	5,429	1,270	218	42	6,959
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	6,126	1,433	218	42	7,818
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	5,186	1,213	218	42	6,659
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	6,281	1,469	218	42	8,011
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	9,447	2,209	218	42	11,917
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	6,674	1,561	218	42	8,496
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	6,367	1,489	218	42	8,116
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	7,033	1,645	218	42	8,938
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	6,066	1,419	218	42	7,745
189	240114	CORP-Engineering	Project Manager	6/8/2020	8,800	2,058	218	42	11,119
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	5,504	1,287	218	42	7,052
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	9,220	2,156	218	42	11,637
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	8,920	2,086	218	42	11,267
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	6,318	1,478	218	42	8,055
194	240114	CORP-Engineering	Engineer	10/12/2020	5,388	1,260	218	42	6,909
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	6,361	1,488	218	42	8,109
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	6,660	1,558	218	42	8,478
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	6,134	1,435	218	42	7,829
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	7,064	1,652	218	42	8,977
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	6,887	1,611	218	42	8,758
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	9,268	2,167	218	42	11,695
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	10,955	2,562	218	42	13,777
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	6,507	1,522	218	42	8,289
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	7,804	1,825	218	42	9,889
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	6,299	1,473	218	42	8,032
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	6,464	1,512	218	42	8,235
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	6,217	1,454	218	42	7,931
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	5,858	1,370	218	42	7,489
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	12,320	3,890	218	42	16,470
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	6,179	1,445	218	42	7,884
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	6,271	1,467	218	42	7,998
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	7,115	1,664	218	42	9,039
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	7,115	1,664	218	42	9,039

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	6,468	1,513	218	42	8,241	6,713	1,570	218	42	8,544
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	5,727	1,339	218	42	7,327	5,944	1,390	218	42	7,594
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	8,780	2,053	218	42	11,094	9,112	2,131	218	42	11,503
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	7,007	1,639	218	42	8,907	7,272	1,701	218	42	9,233
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	8,340	1,951	218	42	10,551	8,655	2,024	218	42	10,939
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	6,355	1,486	218	42	8,102	6,595	1,542	218	42	8,398
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	6,085	1,423	218	42	7,768	6,315	1,477	218	42	8,052
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	5,833	1,364	218	42	7,457	6,053	1,416	218	42	7,729
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	8,114	1,898	218	42	10,272	8,421	1,969	218	42	10,650
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	5,555	1,299	218	42	7,115	5,766	1,348	218	42	7,375
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	5,489	1,284	218	42	7,033	5,697	1,332	218	42	7,289
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	5,722	1,338	218	42	7,320	5,938	1,389	218	42	7,587
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	5,957	1,393	218	42	7,610	6,182	1,446	218	42	7,888
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	6,359	1,487	218	42	8,106	6,599	1,543	218	42	8,403
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	8,003	1,872	218	42	10,135	8,305	1,942	218	42	10,508
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	6,431	1,504	218	42	8,195	6,674	1,561	218	42	8,496
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	9,932	3,110	218	42	13,303	11,598	3,228	218	42	15,086
232	240114	CORP-Engineering	Engineer	5/15/2023	4,485	1,049	218	42	5,794	4,654	1,089	218	42	6,003
233	240114	CORP-Engineering	Engineer	9/18/2023	4,470	1,045	218	42	5,776	4,639	1,085	218	42	5,984
234	240114	CORP-Engineering	Engineer	6/26/2023	4,595	1,075	218	42	5,930	4,769	1,115	218	42	6,144
235	240114	CORP-Engineering	Project Manager	6/26/2023	8,434	1,972	218	42	10,667	8,753	2,047	218	42	11,060
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	8,442	1,974	218	42	10,677	8,762	2,049	218	42	11,071
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	9,932	2,504	218	42	12,697	11,113	2,599	218	42	13,972
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	4,876	1,140	218	42	6,276	5,060	1,183	218	42	6,503
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	5,669	1,326	218	42	7,255	5,883	1,376	218	42	7,519
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	4,932	1,153	218	42	6,345	5,119	1,197	218	42	6,576
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	7,749	1,812	218	42	9,821	8,041	1,881	218	42	10,182
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	5,633	1,317	218	42	7,211	5,845	1,367	218	42	7,473
243	243301	BUTL-Production	Supvr Production	5/6/2024	5,777	1,351	218	42	7,389	5,996	1,402	218	42	7,658
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	4,739	1,108	218	42	6,108	4,918	1,150	218	42	6,329
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	4,815	1,126	218	42	6,201	4,997	1,169	218	42	6,427
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	8,813	2,061	218	42	11,134	9,146	2,139	218	42	11,545
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	6,294	1,472	218	42	8,026	6,531	1,527	218	42	8,319
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	5,901	1,380	218	42	7,541	6,124	1,432	218	42	7,817
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	7,510	1,756	218	42	9,527	7,794	1,823	218	42	9,877
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	8,078	1,889	218	42	10,228	8,384	1,961	218	42	10,605
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	6,481	1,516	218	42	8,257	6,726	1,573	218	42	8,560
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	6,253	1,462	218	42	7,975	6,490	1,518	218	42	8,268
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	7,986	1,868	218	42	10,114	8,287	1,938	218	42	10,486
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	5,902	1,380	218	42	7,543	6,126	1,433	218	42	7,818
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	5,416	1,267	218	42	6,943	5,621	1,315	218	42	7,196
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	7,291	1,705	218	42	9,257	7,567	1,770	218	42	9,597
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	4,861	1,137	218	42	6,258	5,045	1,180	218	42	6,485
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	9,932	2,784	218	42	12,977	11,598	2,889	218	42	14,747
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	8,200	1,918	218	42	10,377	8,510	1,990	218	42	10,760
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	4,514	1,056	218	42	5,830	4,684	1,095	218	42	6,040
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	9,932	3,016	218	42	13,209	11,598	3,130	218	42	14,988
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	6,250	1,462	218	42	7,972	6,485	1,517	218	42	8,262
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	8,378	1,959	218	42	10,597	8,695	2,034	218	42	10,989
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	6,250	1,462	218	42	7,972	6,485	1,517	218	42	8,262
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	-	-	-	-	-	11,042	2,582	218	42	13,884
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	-	-	-	-	-	11,042	2,582	218	42	13,884
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	6,978	1,632	218	42	8,870
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	6,177	1,445	218	42	7,883
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	9,469	2,215	218	42	11,944
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	7,558	1,768	218	42	9,586
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	8,995	2,104	218	42	11,359
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	6,853	1,603	218	42	8,717
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	6,563	1,535	218	42	8,358
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	6,292	1,471	218	42	8,023
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	8,751	2,047	218	42	11,058
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	5,993	1,402	218	42	7,654
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	5,920	1,385	218	42	7,565
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	6,172	1,443	218	42	7,875
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	6,424	1,502	218	42	8,187
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	6,859	1,604	218	42	8,724
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	6,367	1,489	218	42	8,116
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	8,631	2,019	218	42	10,910
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	6,937	1,622	218	42	8,820
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	7,115	1,664	218	42	9,039
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	12,320	3,355	218	42	15,935
232	240114	CORP-Engineering	Engineer	5/15/2023	4,838	1,131	218	42	6,230
233	240114	CORP-Engineering	Engineer	9/18/2023	4,821	1,128	218	42	6,209
234	240114	CORP-Engineering	Engineer	6/26/2023	4,957	1,159	218	42	6,376
235	240114	CORP-Engineering	Project Manager	6/26/2023	9,097	2,128	218	42	11,485
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	9,106	2,130	218	42	11,496
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	11,549	2,701	218	42	14,510
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	5,259	1,230	218	42	6,749
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	6,114	1,430	218	42	7,804
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	5,320	1,244	218	42	6,824
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	8,357	1,954	218	42	10,572
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	6,075	1,421	218	42	7,756
243	243301	BUTL-Production	Supvr Production	5/6/2024	6,231	1,457	218	42	7,949
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	5,112	1,195	218	42	6,567
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	5,194	1,215	218	42	6,669
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	9,505	2,223	218	42	11,988
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	6,788	1,588	218	42	8,636
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	6,365	1,489	218	42	8,114
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	8,100	1,894	218	42	10,255
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	8,713	2,038	218	42	11,011
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	6,991	1,635	218	42	8,886
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	6,745	1,577	218	42	8,583
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	8,613	2,014	218	42	10,888
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	6,367	1,489	218	42	8,116
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	5,842	1,366	218	42	7,469
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	7,865	1,839	218	42	9,964
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	5,243	1,226	218	42	6,729
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	12,320	3,003	218	42	15,583
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	8,845	2,069	218	42	11,174
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	4,867	1,138	218	42	6,266
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	12,320	3,253	218	42	15,833
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	6,739	1,576	218	42	8,576
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	9,036	2,113	218	42	11,410
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	6,739	1,576	218	42	8,576
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	11,475	2,684	218	42	14,419
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	11,475	2,684	218	42	14,419
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
					FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	5,263	1,231	218	42	6,754
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	8,581	2,007	218	42	10,848
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091
			Total Non-Collective Bargaining Unit Salary		$1,927,325	$496,978	$57,642	$11,088	$2,493,033	$2,274,239	$568,305	$64,410	$12,390	$2,919,345

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	5,470	1,279	218	42	7,009
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	8,918	2,086	218	42	11,263
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
			Total Non-Collective Bargaining Unit Salary		$2,371,590	$590,640	$64,410	$12,390	$3,039,030

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Gross Payroll Taxes FICA Withholding	2025 Gross Payroll Taxes FICA Medicare	2025 Gross Payroll Taxes SUTA	2025 Gross Payroll Taxes FUTA	2025 Total Gross Payroll Taxes	2026 Gross Payroll Taxes FICA Withholding	2026 Gross Payroll Taxes FICA Medicare	2026 Gross Payroll Taxes SUTA	2026 Gross Payroll Taxes FUTA	2026 Total Gross Payroll Taxes
Collective Bargaining Unit														
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	$7,575	$1,772	$218	$42	$9,607	$7,849	$1,836	$218	$42	$9,945
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	5,878	1,375	218	42	7,512	6,089	1,424	218	42	7,774
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	5,847	1,367	218	42	7,475	6,060	1,417	218	42	7,737
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	5,603	1,310	218	42	7,173	5,807	1,358	218	42	7,425
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	5,984	1,399	218	42	7,643	6,201	1,450	218	42	7,912
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	9,788	2,289	218	42	12,337	10,140	2,371	218	42	12,772
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	5,003	1,170	218	42	6,434	5,185	1,213	218	42	6,659
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	6,753	1,579	218	42	8,592	6,996	1,636	218	42	8,893
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	7,504	1,755	218	42	9,519	7,776	1,819	218	42	9,855
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	5,940	1,389	218	42	7,590	6,156	1,440	218	42	7,856
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	7,480	1,749	218	42	9,490	7,613	1,780	218	42	9,653
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	6,486	1,517	218	42	8,263	6,602	1,544	218	42	8,406
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	7,691	1,799	218	42	9,751	7,912	1,850	218	42	10,022
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	7,379	1,726	218	42	9,366	7,509	1,756	218	42	9,526
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	4,964	1,161	218	42	6,385	5,058	1,183	218	42	6,501
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	6,826	1,596	218	42	8,683	6,950	1,625	218	42	8,836
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	5,821	1,361	218	42	7,443	5,930	1,387	218	42	7,578
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	5,829	1,363	218	42	7,452	5,937	1,388	218	42	7,586
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	5,824	1,362	218	42	7,446	5,931	1,387	218	42	7,578
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	5,295	1,238	218	42	6,794	5,453	1,275	218	42	6,988
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	6,423	1,502	218	42	8,185	6,610	1,546	218	42	8,416
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	5,999	1,403	218	42	7,663	6,108	1,429	218	42	7,797
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	6,945	1,624	218	42	8,830	7,069	1,653	218	42	8,982
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	6,525	1,526	218	42	8,311	6,643	1,554	218	42	8,456
25	243301	BUTL-Production	Operator U537O	5/4/1998	6,768	1,583	218	42	8,611	6,895	1,613	218	42	8,768
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	6,505	1,521	218	42	8,286	6,617	1,548	218	42	8,425
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	5,567	1,302	218	42	7,129	5,668	1,326	218	42	7,254
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	7,299	1,707	218	42	9,267	7,431	1,738	218	42	9,429
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	6,895	1,612	218	42	8,767	7,018	1,641	218	42	8,920
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	5,995	1,402	218	42	7,658	6,104	1,427	218	42	7,791
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	5,164	1,208	218	42	6,632	5,261	1,230	218	42	6,752
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	6,562	1,535	218	42	8,357	6,680	1,562	218	42	8,502
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	4,948	1,157	218	42	6,366	5,042	1,179	218	42	6,481
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	5,412	1,266	218	42	6,938	5,512	1,289	218	42	7,062
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	6,230	1,457	218	42	7,947	6,346	1,484	218	42	8,090
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	5,034	1,177	218	42	6,472	5,129	1,200	218	42	6,589
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	7,562	1,769	218	42	9,591	7,801	1,824	218	42	9,886
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	7,237	1,693	218	42	9,190	7,466	1,746	218	42	9,472
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	7,150	1,672	218	42	9,082	7,376	1,725	218	42	9,362
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	8,001	1,871	218	42	10,133	8,254	1,930	218	42	10,444
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	6,373	1,490	218	42	8,124	6,578	1,538	218	42	8,377
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	5,976	1,398	218	42	7,634	6,169	1,443	218	42	7,872
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	6,354	1,486	218	42	8,101	6,556	1,533	218	42	8,349
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	5,575	1,304	218	42	7,139	5,756	1,346	218	42	7,362
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	5,870	1,373	218	42	7,503	6,059	1,417	218	42	7,736
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	5,251	1,228	218	42	6,740	5,419	1,267	218	42	6,946
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	7,087	1,657	218	42	9,005	7,312	1,710	218	42	9,283
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	7,463	1,745	218	42	9,469	7,699	1,801	218	42	9,760
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	5,012	1,172	218	42	6,444	5,175	1,210	218	42	6,646
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	6,113	1,430	218	42	7,803	6,308	1,475	218	42	8,043
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	5,359	1,253	218	42	6,873	5,533	1,294	218	42	7,087
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	8,078	1,889	218	42	10,228	8,334	1,949	218	42	10,544
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	5,931	1,387	218	42	7,579	6,120	1,431	218	42	7,812
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	6,227	1,456	218	42	7,943	6,424	1,502	218	42	8,187
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	5,210	1,218	218	42	6,688	5,376	1,257	218	42	6,894
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	6,330	1,480	218	42	8,071	6,532	1,528	218	42	8,320
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	7,018	1,641	218	42	8,919	7,241	1,694	218	42	9,195
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	5,976	1,398	218	42	7,633	6,169	1,443	218	42	7,872
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	6,055	1,416	218	42	7,732	6,248	1,461	218	42	7,969
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	5,956	1,393	218	42	7,610	6,147	1,438	218	42	7,845
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	7,842	1,834	218	42	9,936	8,089	1,892	218	42	10,242
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	4,585	1,072	218	42	5,917	4,733	1,107	218	42	6,101
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	5,902	1,380	218	42	7,543	6,093	1,425	218	42	7,779
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	7,169	1,677	218	42	9,106	7,395	1,730	218	42	9,385
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	6,478	1,515	218	42	8,253	6,686	1,564	218	42	8,510
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	6,553	1,533	218	42	8,346	6,761	1,581	218	42	8,602
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	5,792	1,354	218	42	7,406	5,976	1,398	218	42	7,634
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4,584	1,072	218	42	5,917	4,703	1,100	218	42	6,064
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	4,850	1,134	218	42	6,245	4,997	1,169	218	42	6,426
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	4,988	1,166	218	42	6,414	5,112	1,195	218	42	6,568

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2027 Gross Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Collective Bargaining Unit									
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	$8,110	$1,897	$218	$42	$10,267
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	6,291	1,471	218	42	8,022
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	6,262	1,464	218	42	7,987
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	6,001	1,403	218	42	7,664
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	6,408	1,499	218	42	8,167
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	10,475	2,450	218	42	13,185
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	5,359	1,253	218	42	6,873
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	7,228	1,690	218	42	9,179
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	8,035	1,879	218	42	10,174
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	6,361	1,488	218	42	8,110
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	7,752	1,813	218	42	9,825
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	6,724	1,573	218	42	8,557
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	8,138	1,903	218	42	10,301
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	7,645	1,788	218	42	9,694
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	5,156	1,206	218	42	6,623
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	7,079	1,656	218	42	8,995
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	6,045	1,414	218	42	7,719
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	6,050	1,415	218	42	7,726
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	6,043	1,413	218	42	7,717
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	5,615	1,313	218	42	7,189
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	6,802	1,591	218	42	8,654
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	6,222	1,455	218	42	7,938
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	7,198	1,683	218	42	9,142
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	6,766	1,582	218	42	8,609
25	243301	BUTL-Production	Operator U537O	5/4/1998	7,029	1,644	218	42	8,933
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	6,735	1,575	218	42	8,571
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	5,774	1,350	218	42	7,385
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	7,568	1,770	218	42	9,598
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	7,148	1,672	218	42	9,080
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	6,217	1,454	218	42	7,932
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	5,364	1,254	218	42	6,878
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	6,803	1,591	218	42	8,654
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	5,140	1,202	218	42	6,602
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	5,617	1,314	218	42	7,191
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	6,467	1,512	218	42	8,240
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	5,229	1,223	218	42	6,712
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	8,029	1,878	218	42	10,167
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	7,684	1,797	218	42	9,741
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	7,592	1,776	218	42	9,628
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	8,495	1,987	218	42	10,742
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	6,774	1,584	218	42	8,618
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	6,353	1,486	218	42	8,100
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	6,748	1,578	218	42	8,586
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	5,928	1,386	218	42	7,575
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	6,239	1,459	218	42	7,959
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	5,578	1,305	218	42	7,143
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	7,527	1,760	218	42	9,548
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	7,924	1,853	218	42	10,038
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	5,330	1,247	218	42	6,837
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	6,493	1,519	218	42	8,272
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	5,698	1,333	218	42	7,292
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	8,579	2,006	218	42	10,845
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	6,300	1,473	218	42	8,034
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	6,612	1,546	218	42	8,419
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	5,535	1,295	218	42	7,090
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	6,725	1,573	218	42	8,558
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	7,455	1,743	218	42	9,459
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	6,353	1,486	218	42	8,099
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	6,431	1,504	218	42	8,196
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	6,329	1,480	218	42	8,070
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	8,326	1,947	218	42	10,533
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	4,875	1,140	218	42	6,275
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	6,275	1,468	218	42	8,003
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	7,611	1,780	218	42	9,651
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	6,884	1,610	218	42	8,755
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	6,959	1,627	218	42	8,846
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	6,152	1,439	218	42	7,851
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	4,824	1,128	218	42	6,213
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	5,133	1,201	218	42	6,594
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	5,253	1,229	218	42	6,742

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	4,922	1,151	218	42	6,333	5,044	1,180	218	42	6,484
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	5,187	1,213	218	42	6,660	5,316	1,243	218	42	6,819
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	5,827	1,363	218	42	7,450	5,978	1,398	218	42	7,636
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	5,227	1,223	218	42	6,710	5,417	1,267	218	42	6,945
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	6,032	1,411	218	42	7,703	6,251	1,462	218	42	7,973
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	5,268	1,232	218	42	6,760	5,366	1,255	218	42	6,881
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	6,886	1,610	218	42	8,757	7,134	1,669	218	42	9,063
78	244101	INDI-Production	Operator U537O	8/9/1999	6,284	1,470	218	42	8,013	6,402	1,497	218	42	8,159
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	5,518	1,290	218	42	7,068	5,621	1,314	218	42	7,195
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	5,734	1,341	218	42	7,335	5,840	1,366	218	42	7,466
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	5,301	1,240	218	42	6,801	5,438	1,272	218	42	6,971
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	5,113	1,196	218	42	6,569	5,209	1,218	218	42	6,688
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	5,095	1,191	218	42	6,546	5,258	1,230	218	42	6,748
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4,999	1,169	218	42	6,428	5,181	1,212	218	42	6,653
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	5,260	1,230	218	42	6,751	5,358	1,253	218	42	6,872
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	5,694	1,332	218	42	7,286	5,798	1,356	218	42	7,414
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4,935	1,154	218	42	6,349	5,057	1,183	218	42	6,501
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	9,480	2,217	218	42	11,958	9,821	2,297	218	42	12,378
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	8,652	2,023	218	42	10,936	8,965	2,097	218	42	11,322
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	7,181	1,679	218	42	9,120	7,408	1,733	218	42	9,401
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	6,945	1,624	218	42	8,830	7,075	1,655	218	42	8,991
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	5,611	1,312	218	42	7,184	5,715	1,336	218	42	7,311
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	5,786	1,353	218	42	7,399	5,891	1,378	218	42	7,530
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	5,921	1,385	218	42	7,567	6,111	1,429	218	42	7,801
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	6,454	1,509	218	42	8,224	6,688	1,564	218	42	8,513
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	6,416	1,501	218	42	8,177	6,620	1,548	218	42	8,429
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	9,750	2,280	218	42	12,291	10,100	2,362	218	42	12,722
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	5,377	1,257	218	42	6,895	5,572	1,303	218	42	7,136
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	5,093	1,191	218	42	6,544	5,188	1,213	218	42	6,662
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	5,822	1,362	218	42	7,444	6,007	1,405	218	42	7,672
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	6,163	1,441	218	42	7,865	6,278	1,468	218	42	8,007
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	7,732	1,808	218	42	9,801	8,012	1,874	218	42	10,147
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4,725	1,105	218	42	6,090	4,847	1,134	218	42	6,241
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	5,730	1,340	218	42	7,330	5,938	1,389	218	42	7,588
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	5,028	1,176	218	42	6,465	5,153	1,205	218	42	6,619
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	7,438	1,739	218	42	9,437	7,574	1,771	218	42	9,606
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	5,500	1,286	218	42	7,047	5,603	1,310	218	42	7,174
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	5,735	1,341	218	42	7,336	5,877	1,374	218	42	7,512
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	5,347	1,251	218	42	6,858	5,447	1,274	218	42	6,981
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	6,442	1,507	218	42	8,209	6,558	1,534	218	42	8,352
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	4,946	1,157	218	42	6,363	5,106	1,194	218	42	6,561
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	5,030	1,176	218	42	6,466	5,159	1,207	218	42	6,626
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	5,156	1,206	218	42	6,622	5,253	1,229	218	42	6,742
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	5,051	1,181	218	42	6,493	5,235	1,224	218	42	6,720
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	7,148	1,672	218	42	9,080	7,404	1,732	218	42	9,396
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	5,150	1,204	218	42	6,614	5,247	1,227	218	42	6,734
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	7,902	1,848	218	42	10,010	8,188	1,915	218	42	10,364
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	7,829	1,831	218	42	9,920	8,113	1,897	218	42	10,270
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	5,609	1,312	218	42	7,181	5,713	1,336	218	42	7,309
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4,412	1,032	218	42	5,704	4,571	1,069	218	42	5,901
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	7,868	1,840	218	42	9,968	8,150	1,906	218	42	10,316
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	5,055	1,182	218	42	6,497	5,239	1,225	218	42	6,724
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	5,731	1,340	218	42	7,331	5,915	1,383	218	42	7,559
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	7,407	1,732	218	42	9,400	7,675	1,795	218	42	9,730
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	5,582	1,305	218	42	7,147	5,783	1,353	218	42	7,396
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	5,846	1,367	218	42	7,473	5,954	1,392	218	42	7,607
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	5,147	1,204	218	42	6,611	5,244	1,226	218	42	6,731
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	5,482	1,282	218	42	7,024	5,584	1,306	218	42	7,150
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	7,482	1,750	218	42	9,492	7,719	1,805	218	42	9,784
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	5,919	1,384	218	42	7,564	6,110	1,429	218	42	7,800
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	7,824	1,830	218	42	9,914	8,108	1,896	218	42	10,265
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	6,826	1,596	218	42	8,683	7,044	1,647	218	42	8,952
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	5,336	1,248	218	42	6,844	5,436	1,271	218	42	6,968
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	5,381	1,258	218	42	6,899	5,555	1,299	218	42	7,114
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	5,015	1,173	218	42	6,448	5,110	1,195	218	42	6,565
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	5,406	1,264	218	42	6,931	5,569	1,302	218	42	7,132
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	5,553	1,299	218	42	7,112	5,697	1,332	218	42	7,289
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	5,473	1,280	218	42	7,013	5,671	1,326	218	42	7,258
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	5,108	1,195	218	42	6,563	5,274	1,233	218	42	6,768
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	5,181	1,212	218	42	6,654	5,278	1,234	218	42	6,773
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	7,708	1,803	218	42	9,771	7,986	1,868	218	42	10,114

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Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	5,184	1,212	218	42	6,657
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	5,463	1,278	218	42	7,001
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	6,131	1,434	218	42	7,825
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	5,598	1,309	218	42	7,168
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	6,459	1,511	218	42	8,230
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	5,469	1,279	218	42	7,008
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	7,371	1,724	218	42	9,355
78	244101	INDI-Production	Operator U537O	8/9/1999	6,526	1,526	218	42	8,312
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	5,729	1,340	218	42	7,329
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	5,951	1,392	218	42	7,603
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	5,578	1,305	218	42	7,143
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	5,310	1,242	218	42	6,813
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	5,414	1,266	218	42	6,940
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	5,354	1,252	218	42	6,867
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	5,461	1,277	218	42	6,999
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	5,907	1,382	218	42	7,549
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	5,198	1,216	218	42	6,673
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	10,145	2,373	218	42	12,778
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	9,263	2,166	218	42	11,690
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	7,625	1,783	218	42	9,669
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	7,212	1,687	218	42	9,159
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	5,823	1,362	218	42	7,445
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	6,002	1,404	218	42	7,666
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	6,292	1,471	218	42	8,024
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	6,911	1,616	218	42	8,788
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	6,815	1,594	218	42	8,669
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	10,433	2,440	218	42	13,133
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	5,758	1,347	218	42	7,365
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	5,288	1,237	218	42	6,785
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	6,183	1,446	218	42	7,889
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	6,398	1,496	218	42	8,155
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	8,279	1,936	218	42	10,476
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	4,971	1,163	218	42	6,394
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	6,137	1,435	218	42	7,832
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	5,296	1,239	218	42	6,795
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	7,718	1,805	218	42	9,783
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	5,711	1,336	218	42	7,307
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	6,040	1,412	218	42	7,712
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	5,552	1,298	218	42	7,110
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	6,679	1,562	218	42	8,501
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	5,259	1,230	218	42	6,749
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	5,291	1,237	218	42	6,789
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	5,355	1,252	218	42	6,867
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	5,410	1,265	218	42	6,936
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	7,647	1,788	218	42	9,696
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	5,349	1,251	218	42	6,860
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	8,461	1,979	218	42	10,700
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	8,383	1,961	218	42	10,604
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	5,821	1,361	218	42	7,443
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4,723	1,105	218	42	6,088
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	8,419	1,969	218	42	10,648
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	5,414	1,266	218	42	6,940
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	6,091	1,425	218	42	7,776
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	7,930	1,855	218	42	10,045
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	5,975	1,397	218	42	7,633
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	6,067	1,419	218	42	7,747
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	5,345	1,250	218	42	6,855
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	5,690	1,331	218	42	7,281
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	7,944	1,858	218	42	10,063
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	6,293	1,472	218	42	8,025
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	8,378	1,959	218	42	10,598
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	7,251	1,696	218	42	9,208
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	5,542	1,296	218	42	7,098
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	5,721	1,338	218	42	7,319
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	5,209	1,218	218	42	6,687
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	5,721	1,338	218	42	7,320
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	5,843	1,366	218	42	7,470
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	5,860	1,371	218	42	7,491
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	5,432	1,270	218	42	6,963
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	5,380	1,258	218	42	6,898
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	8,251	1,930	218	42	10,441

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Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	5,435	1,271	218	42	6,966	5,535	1,295	218	42	7,090
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	5,941	1,389	218	42	7,590	6,049	1,415	218	42	7,724
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	5,764	1,348	218	42	7,372	5,951	1,392	218	42	7,603
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	7,343	1,717	218	42	9,321	7,607	1,779	218	42	9,647
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	7,967	1,863	218	42	10,091	8,255	1,931	218	42	10,446
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	6,036	1,412	218	42	7,708	6,145	1,437	218	42	7,842
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	5,678	1,328	218	42	7,266	5,783	1,352	218	42	7,396
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	5,996	1,402	218	42	7,659	6,189	1,447	218	42	7,897
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	6,137	1,435	218	42	7,833	6,334	1,481	218	42	8,076
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	5,837	1,365	218	42	7,462	6,025	1,409	218	42	7,694
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	6,425	1,503	218	42	8,188	6,633	1,551	218	42	8,444
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	5,804	1,357	218	42	7,421	5,949	1,391	218	42	7,600
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	5,521	1,291	218	42	7,072	5,657	1,323	218	42	7,240
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	6,738	1,576	218	42	8,574	6,905	1,615	218	42	8,781
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	5,939	1,389	218	42	7,588	6,130	1,434	218	42	7,824
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	5,308	1,241	218	42	6,810	5,501	1,287	218	42	7,048
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	8,227	1,924	218	42	10,411	8,524	1,994	218	42	10,778
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4,851	1,135	218	42	6,246	4,977	1,164	218	42	6,401
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4,959	1,160	218	42	6,379	5,088	1,190	218	42	6,538
161	244101	INDI-Production	Operator U537O	8/13/2007	6,355	1,486	218	42	8,102	6,474	1,514	218	42	8,248
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	5,152	1,205	218	42	6,618	5,320	1,244	218	42	6,824
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	5,797	1,356	218	42	7,414	5,983	1,399	218	42	7,643
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	5,144	1,203	218	42	6,608	5,242	1,226	218	42	6,728
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	8,381	1,960	218	42	10,601	8,624	2,017	218	42	10,902
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	5,705	1,334	218	42	7,299	5,811	1,359	218	42	7,431
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	5,418	1,267	218	42	6,946	5,581	1,305	218	42	7,147
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	5,044	1,180	218	42	6,484	5,227	1,223	218	42	6,710
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	5,707	1,335	218	42	7,302	5,890	1,378	218	42	7,528
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	6,170	1,443	218	42	7,874	6,281	1,469	218	42	8,010
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	6,045	1,414	218	42	7,719	6,237	1,459	218	42	7,956
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	5,806	1,358	218	42	7,425	6,017	1,407	218	42	7,684
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	6,334	1,481	218	42	8,076	6,538	1,529	218	42	8,327
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	6,992	1,635	218	42	8,888	7,116	1,664	218	42	9,041
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	5,557	1,300	218	42	7,116	5,697	1,332	218	42	7,289
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	5,718	1,337	218	42	7,315	5,823	1,362	218	42	7,445
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	5,785	1,353	218	42	7,398	5,970	1,396	218	42	7,626
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	5,179	1,211	218	42	6,650	5,347	1,251	218	42	6,858
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	5,439	1,272	218	42	6,972	5,637	1,318	218	42	7,216
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	5,336	1,248	218	42	6,844	5,474	1,280	218	42	7,015
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	5,166	1,208	218	42	6,635	5,354	1,252	218	42	6,867
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	4,815	1,126	218	42	6,201	4,906	1,147	218	42	6,314
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	5,107	1,194	218	42	6,562	5,203	1,217	218	42	6,680
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	7,401	1,731	218	42	9,392	7,667	1,793	218	42	9,720
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	5,518	1,291	218	42	7,069	5,621	1,314	218	42	7,195
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	9,183	2,148	218	42	11,591	9,515	2,225	218	42	12,001
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	4,963	1,161	218	42	6,384	5,057	1,183	218	42	6,500
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	5,879	1,375	218	42	7,514	5,986	1,400	218	42	7,647
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	6,035	1,411	218	42	7,706	6,146	1,437	218	42	7,844
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	5,078	1,188	218	42	6,526	5,174	1,210	218	42	6,644
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	5,779	1,351	218	42	7,391	5,886	1,377	218	42	7,523
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	6,089	1,424	218	42	7,773	6,246	1,461	218	42	7,967
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	5,215	1,220	218	42	6,695	5,403	1,264	218	42	6,927
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	5,729	1,340	218	42	7,330	5,834	1,364	218	42	7,459
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	6,252	1,462	218	42	7,974	6,364	1,488	218	42	8,113
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	7,120	1,665	218	42	9,046	7,246	1,695	218	42	9,201
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	6,382	1,492	218	42	8,134	6,496	1,519	218	42	8,276
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	4,906	1,147	218	42	6,314	4,999	1,169	218	42	6,428
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	5,415	1,266	218	42	6,942	5,516	1,290	218	42	7,066
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	5,538	1,295	218	42	7,093	5,640	1,319	218	42	7,219
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	7,518	1,758	218	42	9,536	7,647	1,788	218	42	9,696
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	5,956	1,393	218	42	7,609	6,065	1,419	218	42	7,744
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	5,585	1,306	218	42	7,152	5,688	1,330	218	42	7,279
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	5,618	1,314	218	42	7,193	5,721	1,338	218	42	7,319
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	6,521	1,525	218	42	8,306	6,636	1,552	218	42	8,448
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	7,853	1,837	218	42	9,950	8,136	1,903	218	42	10,299
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	6,468	1,513	218	42	8,241	6,675	1,561	218	42	8,497
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	5,837	1,365	218	42	7,462	6,049	1,415	218	42	7,724
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	6,330	1,480	218	42	8,071	6,530	1,527	218	42	8,318
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	5,961	1,394	218	42	7,615	6,115	1,430	218	42	7,806
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	6,422	1,502	218	42	8,184	6,538	1,529	218	42	8,327
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	6,792	1,588	218	42	8,640	7,038	1,646	218	42	8,944

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	5,641	1,319	218	42	7,220
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	6,162	1,441	218	42	7,864
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	6,128	1,433	218	42	7,822
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	7,859	1,838	218	42	9,957
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	8,529	1,995	218	42	10,784
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	6,259	1,464	218	42	7,983
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	5,893	1,378	218	42	7,532
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	6,373	1,491	218	42	8,124
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	6,522	1,525	218	42	8,308
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	6,204	1,451	218	42	7,915
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	6,830	1,597	218	42	8,688
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	6,113	1,430	218	42	7,803
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	5,813	1,360	218	42	7,433
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	7,096	1,660	218	42	9,016
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	6,313	1,476	218	42	8,049
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	5,685	1,329	218	42	7,274
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	8,807	2,060	218	42	11,127
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	5,104	1,194	218	42	6,558
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	5,218	1,220	218	42	6,699
161	244101	INDI-Production	Operator U537O	8/13/2007	6,598	1,543	218	42	8,401
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	5,479	1,281	218	42	7,021
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	6,161	1,441	218	42	7,862
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	5,343	1,250	218	42	6,853
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	8,877	2,076	218	42	11,213
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	5,923	1,385	218	42	7,568
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	5,734	1,341	218	42	7,335
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	5,402	1,263	218	42	6,926
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	6,065	1,419	218	42	7,744
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	6,397	1,496	218	42	8,153
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	6,420	1,501	218	42	8,182
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	6,217	1,454	218	42	7,932
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	6,732	1,574	218	42	8,566
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	7,246	1,695	218	42	9,202
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	5,854	1,369	218	42	7,484
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	5,934	1,388	218	42	7,582
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	6,146	1,437	218	42	7,844
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	5,507	1,288	218	42	7,055
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	5,825	1,362	218	42	7,448
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	5,614	1,313	218	42	7,188
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	5,533	1,294	218	42	7,088
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	5,001	1,170	218	42	6,431
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	5,304	1,240	218	42	6,804
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	7,920	1,852	218	42	10,033
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	5,728	1,340	218	42	7,328
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	9,831	2,299	218	42	12,391
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	5,155	1,206	218	42	6,621
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	6,099	1,426	218	42	7,786
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	6,263	1,465	218	42	7,988
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	5,274	1,234	218	42	6,768
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	5,999	1,403	218	42	7,663
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	6,404	1,498	218	42	8,163
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	5,582	1,305	218	42	7,148
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	5,944	1,390	218	42	7,594
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	6,482	1,516	218	42	8,258
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	7,378	1,725	218	42	9,363
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	6,616	1,547	218	42	8,423
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	5,096	1,192	218	42	6,548
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	5,621	1,315	218	42	7,196
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	5,746	1,344	218	42	7,351
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	7,783	1,820	218	42	9,863
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	6,180	1,445	218	42	7,886
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	5,796	1,355	218	42	7,412
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	5,829	1,363	218	42	7,452
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	6,756	1,580	218	42	8,597
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	8,405	1,966	218	42	10,632
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	6,873	1,607	218	42	8,741
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	6,250	1,462	218	42	7,972
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	6,721	1,572	218	42	8,554
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	6,272	1,467	218	42	8,000
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	6,659	1,557	218	42	8,476
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	7,273	1,701	218	42	9,234

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	5,281	1,235	218	42	6,777	5,380	1,258	218	42	6,898
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	6,428	1,503	218	42	8,191	6,544	1,530	218	42	8,335
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	8,429	1,971	218	42	10,660	8,731	2,042	218	42	11,033
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	5,634	1,318	218	42	7,211	5,838	1,365	218	42	7,464
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	5,911	1,382	218	42	7,554	6,126	1,433	218	42	7,819
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	5,811	1,359	218	42	7,430	5,918	1,384	218	42	7,562
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	5,143	1,203	218	42	6,606	5,308	1,241	218	42	6,810
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	5,041	1,179	218	42	6,480	5,136	1,201	218	42	6,597
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	7,371	1,724	218	42	9,355	7,504	1,755	218	42	9,519
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	9,932	2,489	218	42	12,681	10,822	2,531	218	42	13,614
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	5,478	1,281	218	42	7,020	5,580	1,305	218	42	7,145
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	5,273	1,233	218	42	6,766	5,371	1,256	218	42	6,888
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	5,826	1,363	218	42	7,449	6,038	1,412	218	42	7,710
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	5,758	1,347	218	42	7,365	5,901	1,380	218	42	7,541
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	5,940	1,389	218	42	7,590	6,048	1,415	218	42	7,723
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	5,713	1,336	218	42	7,309	5,816	1,360	218	42	7,437
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	6,234	1,458	218	42	7,953	6,347	1,484	218	42	8,091
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	4,992	1,167	218	42	6,420	5,086	1,190	218	42	6,536
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	5,143	1,203	218	42	6,606	5,240	1,225	218	42	6,726
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	6,983	1,633	218	42	8,877	7,112	1,663	218	42	9,036
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	7,707	1,802	218	42	9,769	7,840	1,834	218	42	9,934
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	5,173	1,210	218	42	6,644	5,338	1,249	218	42	6,847
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	7,253	1,696	218	42	9,210	7,515	1,758	218	42	9,533
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	5,193	1,214	218	42	6,667	5,327	1,246	218	42	6,833
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	5,342	1,249	218	42	6,852	5,442	1,273	218	42	6,975
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	4,811	1,125	218	42	6,197	4,902	1,147	218	42	6,309
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	6,254	1,463	218	42	7,977	6,480	1,515	218	42	8,255
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	8,053	1,883	218	42	10,196	8,282	1,937	218	42	10,479
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	5,725	1,339	218	42	7,324	5,828	1,363	218	42	7,452
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	6,568	1,536	218	42	8,364	6,683	1,563	218	42	8,506
243	244101	INDI-Production	Operator U537O	5/13/2013	6,695	1,566	218	42	8,521	6,820	1,595	218	42	8,675
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	6,127	1,433	218	42	7,821	6,239	1,459	218	42	7,958
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	5,316	1,243	218	42	6,820	5,510	1,289	218	42	7,058
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	5,057	1,183	218	42	6,500	5,152	1,205	218	42	6,617
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	5,245	1,227	218	42	6,732	5,342	1,249	218	42	6,852
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	5,852	1,369	218	42	7,481	5,958	1,393	218	42	7,612
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	5,305	1,241	218	42	6,806	5,476	1,281	218	42	7,017
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	6,432	1,504	218	42	8,197	6,639	1,553	218	42	8,452
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	4,824	1,128	218	42	6,212	4,978	1,164	218	42	6,402
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	7,689	1,798	218	42	9,747	7,965	1,863	218	42	10,088
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	5,377	1,258	218	42	6,895	5,548	1,298	218	42	7,106
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	4,945	1,157	218	42	6,362	5,106	1,194	218	42	6,560
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	5,822	1,362	218	42	7,444	6,009	1,405	218	42	7,675
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	6,067	1,419	218	42	7,746	6,224	1,456	218	42	7,940
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	5,949	1,391	218	42	7,601	6,061	1,418	218	42	7,739
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	5,407	1,265	218	42	6,932	5,508	1,288	218	42	7,057
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	8,275	1,935	218	42	10,471	8,575	2,005	218	42	10,840
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	6,360	1,487	218	42	8,107	6,474	1,514	218	42	8,249
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	6,711	1,570	218	42	8,541	6,953	1,626	218	42	8,839
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	8,840	2,067	218	42	11,167	9,156	2,141	218	42	11,558
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	6,482	1,516	218	42	8,259	6,717	1,571	218	42	8,549
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	4,759	1,113	218	42	6,133	4,913	1,149	218	42	6,323
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	6,876	1,608	218	42	8,744	7,005	1,638	218	42	8,903
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	8,027	1,877	218	42	10,165	8,284	1,937	218	42	10,482
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	4,957	1,159	218	42	6,377	5,118	1,197	218	42	6,576
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	7,418	1,735	218	42	9,413	7,685	1,797	218	42	9,743
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	6,421	1,502	218	42	8,183	6,653	1,556	218	42	8,469
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	5,697	1,332	218	42	7,290	5,902	1,380	218	42	7,543
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	5,096	1,192	218	42	6,549	5,192	1,214	218	42	6,667
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	4,989	1,167	218	42	6,416	5,083	1,189	218	42	6,532
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	4,906	1,147	218	42	6,314	5,065	1,185	218	42	6,510
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	7,540	1,763	218	42	9,564	7,674	1,795	218	42	9,730
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	7,540	1,763	218	42	9,563	7,779	1,819	218	42	9,858
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	5,011	1,172	218	42	6,443	5,106	1,194	218	42	6,560
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	5,167	1,208	218	42	6,636	5,264	1,231	218	42	6,756
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	7,365	1,722	218	42	9,347	7,627	1,784	218	42	9,671
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	5,457	1,276	218	42	6,993	5,655	1,323	218	42	7,238
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	7,405	1,732	218	42	9,397	7,639	1,786	218	42	9,686
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	6,382	1,493	218	42	8,135	6,613	1,547	218	42	8,420
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	5,814	1,360	218	42	7,434	5,923	1,385	218	42	7,568
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	5,149	1,204	218	42	6,613	5,282	1,235	218	42	6,777

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					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	5,483	1,282	218	42	7,026
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	6,665	1,559	218	42	8,484
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	9,019	2,109	218	42	11,388
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	6,033	1,411	218	42	7,704
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	6,330	1,480	218	42	8,071
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	6,030	1,410	218	42	7,700
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	5,465	1,278	218	42	7,004
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	5,236	1,224	218	42	6,720
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	7,643	1,788	218	42	9,691
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	11,013	2,576	218	42	13,848
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	5,686	1,330	218	42	7,276
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	5,474	1,280	218	42	7,015
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	6,239	1,459	218	42	7,959
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	6,064	1,418	218	42	7,742
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	6,161	1,441	218	42	7,863
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	5,925	1,386	218	42	7,571
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	6,464	1,512	218	42	8,236
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	5,185	1,213	218	42	6,658
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	5,341	1,249	218	42	6,851
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	7,248	1,695	218	42	9,203
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	7,979	1,866	218	42	10,106
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	5,496	1,285	218	42	7,041
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	7,764	1,816	218	42	9,841
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	5,462	1,278	218	42	7,000
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	5,547	1,297	218	42	7,105
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	4,998	1,169	218	42	6,427
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	6,694	1,566	218	42	8,520
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	8,517	1,992	218	42	10,770
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	5,937	1,388	218	42	7,586
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	6,804	1,591	218	42	8,655
243	244101	INDI-Production	Operator U537O	5/13/2013	6,951	1,626	218	42	8,837
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	6,355	1,486	218	42	8,102
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	5,694	1,332	218	42	7,286
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	5,251	1,228	218	42	6,739
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	5,444	1,273	218	42	6,977
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	6,070	1,420	218	42	7,749
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	5,639	1,319	218	42	7,218
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	6,836	1,599	218	42	8,695
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	5,124	1,198	218	42	6,583
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	8,228	1,924	218	42	10,413
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	5,711	1,336	218	42	7,307
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	5,259	1,230	218	42	6,749
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	6,188	1,447	218	42	7,895
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	6,384	1,493	218	42	8,137
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	6,179	1,445	218	42	7,884
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	5,614	1,313	218	42	7,187
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	8,860	2,072	218	42	11,192
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	6,594	1,542	218	42	8,397
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	7,182	1,680	218	42	9,123
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	9,458	2,212	218	42	11,930
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	6,941	1,623	218	42	8,825
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	5,060	1,183	218	42	6,504
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	7,140	1,670	218	42	9,070
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	8,529	1,995	218	42	10,784
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	5,272	1,233	218	42	6,765
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	7,940	1,857	218	42	10,057
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	6,874	1,608	218	42	8,742
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	6,098	1,426	218	42	7,784
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	5,293	1,238	218	42	6,791
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	5,182	1,212	218	42	6,654
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	5,217	1,220	218	42	6,698
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	7,815	1,828	218	42	9,903
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	8,006	1,872	218	42	10,139
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	5,205	1,217	218	42	6,682
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	5,366	1,255	218	42	6,881
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	7,876	1,842	218	42	9,979
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	5,844	1,367	218	42	7,471
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	7,861	1,839	218	42	9,960
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	6,832	1,598	218	42	8,691
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	6,037	1,412	218	42	7,710
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	5,417	1,267	218	42	6,944

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					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	5,739	1,342	218	42	7,341	5,882	1,376	218	42	7,518
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	5,235	1,224	218	42	6,719	5,382	1,259	218	42	6,900
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	6,008	1,405	218	42	7,673	6,226	1,456	218	42	7,943
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	6,289	1,471	218	42	8,020	6,407	1,498	218	42	8,166
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	5,161	1,207	218	42	6,628	5,329	1,246	218	42	6,836
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	5,596	1,309	218	42	7,165	5,699	1,333	218	42	7,292
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	7,022	1,642	218	42	8,924	7,245	1,694	218	42	9,199
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	6,388	1,494	218	42	8,142	6,591	1,542	218	42	8,393
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	5,312	1,242	218	42	6,815	5,471	1,280	218	42	7,011
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4,849	1,134	218	42	6,243	4,985	1,166	218	42	6,411
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	6,082	1,422	218	42	7,765	6,235	1,458	218	42	7,954
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	6,872	1,607	218	42	8,739	7,119	1,665	218	42	9,045
296	244601	KANE-Production	Operator U537O	11/6/2017	5,467	1,278	218	42	7,005	5,570	1,303	218	42	7,133
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	6,061	1,417	218	42	7,739	6,256	1,463	218	42	7,979
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	6,315	1,477	218	42	8,052	6,516	1,524	218	42	8,301
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	4,789	1,120	218	42	6,170	4,964	1,161	218	42	6,385
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	6,684	1,563	218	42	8,508	6,926	1,620	218	42	8,806
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	6,784	1,587	218	42	8,631	6,906	1,615	218	42	8,781
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	8,309	1,943	218	42	10,512	8,551	2,000	218	42	10,811
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	6,551	1,532	218	42	8,344	6,788	1,588	218	42	8,636
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	6,166	1,442	218	42	7,868	6,363	1,488	218	42	8,111
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	5,625	1,316	218	42	7,201	5,729	1,340	218	42	7,329
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	6,878	1,608	218	42	8,746	7,095	1,659	218	42	9,015
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	5,430	1,270	218	42	6,961	5,565	1,302	218	42	7,127
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	6,385	1,493	218	42	8,139	6,588	1,541	218	42	8,389
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	7,179	1,679	218	42	9,118	7,407	1,732	218	42	9,399
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	6,536	1,529	218	42	8,325	6,772	1,584	218	42	8,616
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	7,097	1,660	218	42	9,017	7,352	1,720	218	42	9,332
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	5,937	1,389	218	42	7,586	6,046	1,414	218	42	7,720
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	6,883	1,610	218	42	8,753	7,131	1,668	218	42	9,059
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	5,231	1,223	218	42	6,714	5,329	1,246	218	42	6,836
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	5,628	1,316	218	42	7,204	5,732	1,341	218	42	7,333
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	5,709	1,335	218	42	7,305	5,851	1,368	218	42	7,479
317	243301	BUTL-Production	Operator U537O	8/27/2018	5,596	1,309	218	42	7,165	5,700	1,333	218	42	7,294
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	5,926	1,386	218	42	7,573	6,141	1,436	218	42	7,838
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	5,686	1,330	218	42	7,276	5,790	1,354	218	42	7,404
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	6,735	1,575	218	42	8,571	6,860	1,604	218	42	8,724
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	5,732	1,341	218	42	7,333	5,839	1,366	218	42	7,465
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	6,208	1,452	218	42	7,920	6,432	1,504	218	42	8,196
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	7,222	1,689	218	42	9,171	7,451	1,743	218	42	9,454
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	5,958	1,393	218	42	7,611	6,150	1,438	218	42	7,848
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	6,428	1,503	218	42	8,191	6,634	1,552	218	42	8,446
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	5,757	1,346	218	42	7,364	5,943	1,390	218	42	7,593
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	6,756	1,580	218	42	8,596	6,972	1,631	218	42	8,863
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	5,681	1,329	218	42	7,270	5,864	1,371	218	42	7,496
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	7,450	1,742	218	42	9,452	7,688	1,798	218	42	9,747
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	6,543	1,530	218	42	8,333	6,754	1,580	218	42	8,594
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	4,940	1,155	218	42	6,356	5,033	1,177	218	42	6,471
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	6,993	1,636	218	42	8,889	7,117	1,664	218	42	9,042
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	5,664	1,325	218	42	7,249	5,848	1,368	218	42	7,476
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	7,832	1,832	218	42	9,925	7,970	1,864	218	42	10,095
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	5,615	1,313	218	42	7,188	5,797	1,356	218	42	7,413
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	7,024	1,643	218	42	8,928	7,147	1,672	218	42	9,079
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	6,287	1,470	218	42	8,018	6,489	1,518	218	42	8,267
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	5,787	1,353	218	42	7,400	5,891	1,378	218	42	7,529
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	7,819	1,829	218	42	9,908	8,100	1,894	218	42	10,255
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	6,953	1,626	218	42	8,839	7,083	1,656	218	42	8,999
341	243301	BUTL-Production	Operator U537O	9/23/2019	7,269	1,700	218	42	9,230	7,406	1,732	218	42	9,398
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	8,035	1,879	218	42	10,175	8,324	1,947	218	42	10,531
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	5,849	1,368	218	42	7,477	5,958	1,394	218	42	7,612
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	5,331	1,247	218	42	6,838	5,475	1,280	218	42	7,016
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	4,944	1,156	218	42	6,361	5,105	1,194	218	42	6,559
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	5,920	1,385	218	42	7,565	6,029	1,410	218	42	7,699
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	5,329	1,246	218	42	6,835	5,502	1,287	218	42	7,049
348	244301	CLAR-Production	Operator U537O	4/27/2020	6,280	1,469	218	42	8,009	6,398	1,496	218	42	8,154
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	5,037	1,178	218	42	6,475	5,201	1,216	218	42	6,677
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	5,049	1,181	218	42	6,490	5,178	1,211	218	42	6,649
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	7,603	1,778	218	42	9,642	7,875	1,842	218	42	9,977
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	5,569	1,302	218	42	7,132	5,674	1,327	218	42	7,261
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	5,376	1,257	218	42	6,893	5,549	1,298	218	42	7,107
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4,570	1,069	218	42	5,900	4,707	1,101	218	42	6,068

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	6,045	1,414	218	42	7,719
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	5,537	1,295	218	42	7,093
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	6,434	1,505	218	42	8,199
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	6,531	1,527	218	42	8,319
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	5,489	1,284	218	42	7,033
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	5,807	1,358	218	42	7,426
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	7,457	1,744	218	42	9,461
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	6,786	1,587	218	42	8,633
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	5,621	1,315	218	42	7,196
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	5,129	1,200	218	42	6,589
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	6,408	1,499	218	42	8,167
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	7,355	1,720	218	42	9,336
296	244601	KANE-Production	Operator U537O	11/6/2017	5,678	1,328	218	42	7,266
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	6,441	1,506	218	42	8,208
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	6,708	1,569	218	42	8,538
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	5,130	1,200	218	42	6,590
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	7,156	1,674	218	42	9,090
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	7,034	1,645	218	42	8,939
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	8,802	2,059	218	42	11,121
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	7,013	1,640	218	42	8,914
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	6,550	1,532	218	42	8,343
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	5,838	1,365	218	42	7,463
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	7,303	1,708	218	42	9,271
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	5,719	1,338	218	42	7,317
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	6,781	1,586	218	42	8,627
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	7,624	1,783	218	42	9,667
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	6,996	1,636	218	42	8,892
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	7,596	1,776	218	42	9,632
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	6,160	1,441	218	42	7,861
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	7,367	1,723	218	42	9,350
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	5,432	1,270	218	42	6,963
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	5,842	1,366	218	42	7,469
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	6,012	1,406	218	42	7,679
317	243301	BUTL-Production	Operator U537O	8/27/2018	5,809	1,359	218	42	7,428
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	6,345	1,484	218	42	8,090
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	5,898	1,379	218	42	7,538
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	6,990	1,635	218	42	8,885
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	5,951	1,392	218	42	7,603
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	6,645	1,554	218	42	8,459
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	7,670	1,794	218	42	9,724
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	6,333	1,481	218	42	8,074
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	6,831	1,598	218	42	8,690
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	6,120	1,431	218	42	7,812
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	7,178	1,679	218	42	9,117
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	6,039	1,412	218	42	7,712
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	7,916	1,851	218	42	10,027
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	6,956	1,627	218	42	8,843
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	5,131	1,200	218	42	6,591
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	7,247	1,695	218	42	9,202
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	6,023	1,409	218	42	7,691
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	8,115	1,898	218	42	10,273
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	5,969	1,396	218	42	7,626
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	7,276	1,702	218	42	9,238
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	6,682	1,563	218	42	8,504
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	6,000	1,403	218	42	7,664
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	8,368	1,957	218	42	10,585
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	7,219	1,688	218	42	9,167
341	243301	BUTL-Production	Operator U537O	9/23/2019	7,549	1,766	218	42	9,575
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	8,598	2,011	218	42	10,870
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	6,073	1,420	218	42	7,753
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	5,627	1,316	218	42	7,203
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	5,258	1,230	218	42	6,748
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	6,143	1,437	218	42	7,839
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	5,666	1,325	218	42	7,251
348	244301	CLAR-Production	Operator U537O	4/27/2020	6,521	1,525	218	42	8,307
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	5,357	1,253	218	42	6,870
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	5,311	1,242	218	42	6,813
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	8,134	1,902	218	42	10,296
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	5,784	1,353	218	42	7,397
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	5,714	1,336	218	42	7,310
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4,847	1,134	218	42	6,241

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	7,032	1,645	218	42	8,937	7,286	1,704	218	42	9,250
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	6,302	1,474	218	42	8,036	6,505	1,521	218	42	8,286
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	5,326	1,246	218	42	6,832	5,470	1,279	218	42	7,010
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	5,610	1,312	218	42	7,182	5,779	1,352	218	42	7,391
359	244101	INDI-Production	Operator U537O	3/22/2021	6,360	1,487	218	42	8,108	6,479	1,515	218	42	8,255
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	4,905	1,147	218	42	6,313	4,997	1,169	218	42	6,426
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	6,517	1,524	218	42	8,301	6,639	1,553	218	42	8,452
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	6,177	1,445	218	42	7,882	6,376	1,491	218	42	8,127
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	5,705	1,334	218	42	7,300	5,886	1,377	218	42	7,523
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	5,542	1,296	218	42	7,099	5,644	1,320	218	42	7,225
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	6,282	1,469	218	42	8,012	6,395	1,496	218	42	8,151
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	5,460	1,277	218	42	6,997	5,561	1,300	218	42	7,122
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	6,733	1,575	218	42	8,568	6,977	1,632	218	42	8,869
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	5,263	1,231	218	42	6,755	5,360	1,253	218	42	6,874
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	6,456	1,510	218	42	8,226	6,663	1,558	218	42	8,482
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	5,335	1,248	218	42	6,843	5,435	1,271	218	42	6,967
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	5,587	1,307	218	42	7,153	5,765	1,348	218	42	7,374
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	5,569	1,302	218	42	7,132	5,674	1,327	218	42	7,261
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	5,837	1,365	218	42	7,462	6,023	1,408	218	42	7,691
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	5,151	1,205	218	42	6,616	5,247	1,227	218	42	6,734
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	5,293	1,238	218	42	6,791	5,391	1,261	218	42	6,912
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	4,861	1,137	218	42	6,258	4,952	1,158	218	42	6,371
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	6,902	1,614	218	42	8,777	7,121	1,666	218	42	9,047
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	6,988	1,634	218	42	8,883	7,209	1,686	218	42	9,156
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4,827	1,129	218	42	6,216	5,002	1,170	218	42	6,432
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	5,988	1,400	218	42	7,648	6,142	1,436	218	42	7,839
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	6,925	1,620	218	42	8,805	7,103	1,661	218	42	9,025
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	6,258	1,463	218	42	7,982	6,416	1,501	218	42	8,177
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	6,392	1,495	218	42	8,148	6,624	1,549	218	42	8,433
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	6,346	1,484	218	42	8,091	6,575	1,538	218	42	8,373
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	6,675	1,561	218	42	8,497	6,886	1,610	218	42	8,757
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	5,156	1,206	218	42	6,622	5,252	1,228	218	42	6,740
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	4,667	1,092	218	42	6,019	4,755	1,112	218	42	6,128
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	4,973	1,163	218	42	6,396	5,100	1,193	218	42	6,553
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4,810	1,125	218	42	6,195	4,984	1,166	218	42	6,409
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	5,689	1,330	218	42	7,280	5,895	1,379	218	42	7,534
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	6,310	1,476	218	42	8,047	6,512	1,523	218	42	8,295
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	6,554	1,533	218	42	8,347	6,790	1,588	218	42	8,638
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	6,381	1,492	218	42	8,133	6,609	1,546	218	42	8,415
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	6,414	1,500	218	42	8,174	6,617	1,547	218	42	8,424
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	5,259	1,230	218	42	6,749	5,406	1,264	218	42	6,931
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	6,265	1,465	218	42	7,990	6,491	1,518	218	42	8,269
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	7,159	1,674	218	42	9,094	7,417	1,735	218	42	9,412
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	6,320	1,478	218	42	8,059	6,549	1,532	218	42	8,341
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	6,052	1,415	218	42	7,727	6,241	1,459	218	42	7,960
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	5,263	1,231	218	42	6,754	5,433	1,271	218	42	6,964
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	4,702	1,100	218	42	6,062	4,834	1,130	218	42	6,225
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	7,293	1,706	218	42	9,259	7,477	1,749	218	42	9,487
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	6,407	1,498	218	42	8,166	6,638	1,553	218	42	8,451
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	5,475	1,281	218	42	7,016	5,651	1,322	218	42	7,232
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	4,875	1,140	218	42	6,275	5,051	1,181	218	42	6,492
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	5,926	1,386	218	42	7,572	6,137	1,435	218	42	7,832
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	6,298	1,473	218	42	8,032	6,498	1,520	218	42	8,278
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	6,002	1,404	218	42	7,666	6,217	1,454	218	42	7,931
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	4,681	1,095	218	42	6,036	4,802	1,123	218	42	6,186
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	5,357	1,253	218	42	6,870	5,517	1,290	218	42	7,068
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	5,702	1,333	218	42	7,295	5,886	1,377	218	42	7,523
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	4,759	1,113	218	42	6,132	4,912	1,149	218	42	6,321
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	4,651	1,088	218	42	5,999	4,738	1,108	218	42	6,106
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	5,385	1,259	218	42	6,905	5,558	1,300	218	42	7,118
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	6,747	1,578	218	42	8,585	6,988	1,634	218	42	8,883
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	5,764	1,348	218	42	7,372	5,866	1,372	218	42	7,498
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	4,842	1,132	218	42	6,235	4,933	1,154	218	42	6,347
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	4,740	1,109	218	42	6,109	4,829	1,129	218	42	6,218
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	5,087	1,190	218	42	6,536	5,182	1,212	218	42	6,654
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	6,684	1,563	218	42	8,508	6,924	1,619	218	42	8,803
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	5,382	1,259	218	42	6,900	5,483	1,282	218	42	7,025
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	5,395	1,262	218	42	6,917	5,496	1,285	218	42	7,042
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	4,963	1,161	218	42	6,384	5,123	1,198	218	42	6,582
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	7,067	1,653	218	42	8,981	7,320	1,712	218	42	9,293
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	5,401	1,263	218	42	6,925	5,503	1,287	218	42	7,051

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					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	7,527	1,760	218	42	9,548
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	6,697	1,566	218	42	8,524
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	5,622	1,315	218	42	7,197
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	5,937	1,388	218	42	7,585
359	244101	INDI-Production	Operator U537O	3/22/2021	6,604	1,545	218	42	8,409
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	5,093	1,191	218	42	6,544
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	6,767	1,583	218	42	8,610
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	6,565	1,535	218	42	8,361
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	6,059	1,417	218	42	7,736
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	5,751	1,345	218	42	7,357
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	6,513	1,523	218	42	8,297
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	5,666	1,325	218	42	7,252
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	7,209	1,686	218	42	9,155
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	5,461	1,277	218	42	6,998
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	6,860	1,604	218	42	8,725
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	5,540	1,296	218	42	7,097
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	5,935	1,388	218	42	7,584
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	5,784	1,353	218	42	7,397
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	6,199	1,450	218	42	7,910
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	5,347	1,251	218	42	6,858
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	5,493	1,285	218	42	7,039
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	5,048	1,181	218	42	6,490
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	7,331	1,714	218	42	9,305
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	7,421	1,735	218	42	9,416
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	5,168	1,209	218	42	6,637
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	6,299	1,473	218	42	8,032
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	7,284	1,704	218	42	9,248
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	6,577	1,538	218	42	8,376
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	6,844	1,601	218	42	8,705
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	6,793	1,589	218	42	8,642
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	7,087	1,657	218	42	9,004
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	5,352	1,252	218	42	6,864
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	4,847	1,134	218	42	6,241
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	5,229	1,223	218	42	6,712
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	5,149	1,204	218	42	6,613
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	6,091	1,424	218	42	7,775
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	6,704	1,568	218	42	8,532
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	7,015	1,641	218	42	8,916
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	6,827	1,597	218	42	8,684
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	6,810	1,593	218	42	8,663
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	5,556	1,299	218	42	7,115
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	6,706	1,568	218	42	8,535
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	7,662	1,792	218	42	9,714
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	6,767	1,583	218	42	8,610
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	6,420	1,501	218	42	8,182
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	5,595	1,309	218	42	7,164
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	4,967	1,162	218	42	6,389
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	7,665	1,793	218	42	9,718
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	6,859	1,604	218	42	8,723
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	5,818	1,361	218	42	7,438
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	5,218	1,220	218	42	6,699
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	6,337	1,482	218	42	8,080
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	6,688	1,564	218	42	8,513
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	6,422	1,502	218	42	8,184
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	4,925	1,152	218	42	6,337
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	5,668	1,326	218	42	7,254
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	6,062	1,418	218	42	7,740
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	5,058	1,183	218	42	6,502
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	4,829	1,129	218	42	6,219
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	5,721	1,338	218	42	7,320
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	7,218	1,688	218	42	9,166
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	5,973	1,397	218	42	7,630
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	5,029	1,176	218	42	6,465
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	4,921	1,151	218	42	6,332
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	5,281	1,235	218	42	6,777
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	7,152	1,673	218	42	9,085
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	5,588	1,307	218	42	7,155
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	5,603	1,310	218	42	7,173
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	5,276	1,234	218	42	6,770
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	7,561	1,768	218	42	9,590
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	5,610	1,312	218	42	7,182

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					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	5,666	1,325	218	42	7,252	5,871	1,373	218	42	7,505
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4,870	1,139	218	42	6,270	4,996	1,168	218	42	6,424
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	6,137	1,435	218	42	7,833	6,357	1,487	218	42	8,104
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	5,965	1,395	218	42	7,620	6,156	1,440	218	42	7,856
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	6,679	1,562	218	42	8,501	6,793	1,589	218	42	8,642
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	4,996	1,168	218	42	6,424	5,089	1,190	218	42	6,539
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	4,873	1,140	218	42	6,273	4,963	1,161	218	42	6,384
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	4,877	1,141	218	42	6,278	5,034	1,177	218	42	6,471
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	5,043	1,179	218	42	6,483	5,188	1,213	218	42	6,662
435	244301	CLAR-Production	Operator U537O	7/17/2023	5,549	1,298	218	42	7,108	5,652	1,322	218	42	7,235
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	4,600	1,076	218	42	5,936	4,686	1,096	218	42	6,042
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	4,521	1,057	218	42	5,839	4,606	1,077	218	42	5,943
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	5,180	1,211	218	42	6,651	5,277	1,234	218	42	6,772
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	5,650	1,321	218	42	7,231	5,853	1,369	218	42	7,482
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	4,907	1,148	218	42	6,315	4,997	1,169	218	42	6,426
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	5,183	1,212	218	42	6,656	5,281	1,235	218	42	6,776
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	3,973	929	218	42	5,163	4,076	953	218	42	5,290
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	5,720	1,338	218	42	7,318	5,903	1,381	218	42	7,544
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	4,880	1,141	218	42	6,282	4,970	1,162	218	42	6,393
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	5,994	1,402	218	42	7,656	6,185	1,447	218	42	7,892
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	5,345	1,250	218	42	6,855	5,507	1,288	218	42	7,055
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	5,020	1,174	218	42	6,454	5,202	1,217	218	42	6,679
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	6,076	1,421	218	42	7,758	6,183	1,446	218	42	7,890
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	6,908	1,616	218	42	8,784	7,036	1,646	218	42	8,942
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	4,379	1,024	218	42	5,664	4,462	1,044	218	42	5,766
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	5,263	1,231	218	42	6,755	5,398	1,262	218	42	6,921
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	5,602	1,310	218	42	7,172	5,802	1,357	218	42	7,420
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	6,705	1,568	218	42	8,534	6,945	1,624	218	42	8,829
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	6,913	1,617	218	42	8,790	7,162	1,675	218	42	9,097
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	4,872	1,139	218	42	6,272	4,997	1,169	218	42	6,426
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4,717	1,103	218	42	6,081	4,889	1,143	218	42	6,292
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	5,798	1,356	218	42	7,414	6,005	1,404	218	42	7,670
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	4,957	1,159	218	42	6,377	5,050	1,181	218	42	6,492
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4,690	1,097	218	42	6,047	4,834	1,131	218	42	6,225
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	5,249	1,228	218	42	6,737	5,343	1,250	218	42	6,853
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	5,541	1,296	218	42	7,097	5,718	1,337	218	42	7,315
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	5,248	1,227	218	42	6,736	5,417	1,267	218	42	6,944
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4,201	982	218	42	5,443	4,330	1,013	218	42	5,603
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	5,412	1,266	218	42	6,938	5,607	1,311	218	42	7,179
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	5,365	1,255	218	42	6,880	5,556	1,299	218	42	7,115
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	5,068	1,185	218	42	6,514	5,231	1,223	218	42	6,715
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	5,681	1,329	218	42	7,270	5,886	1,376	218	42	7,522
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	7,012	1,640	218	42	8,912	7,265	1,699	218	42	9,225
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	4,798	1,122	218	42	6,180	4,953	1,158	218	42	6,372
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	7,010	1,640	218	42	8,910	7,261	1,698	218	42	9,219
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	5,673	1,327	218	42	7,261	5,855	1,369	218	42	7,485
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	5,759	1,347	218	42	7,366	5,943	1,390	218	42	7,594
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	5,865	1,372	218	42	7,497	6,053	1,416	218	42	7,728
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	5,707	1,335	218	42	7,302	5,890	1,377	218	42	7,528
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4,291	1,004	218	42	5,555	4,402	1,029	218	42	5,691
476	243301	BUTL-Production	Operator U537O	7/9/2024	5,592	1,308	218	42	7,160	5,697	1,332	218	42	7,290
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	5,083	1,189	218	42	6,532	5,176	1,210	218	42	6,647
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	5,721	1,338	218	42	7,320	5,906	1,381	218	42	7,547
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	4,781	1,118	218	42	6,159	4,936	1,154	218	42	6,351
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4,700	1,099	218	42	6,059	4,820	1,127	218	42	6,208
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	5,071	1,186	218	42	6,517	5,215	1,220	218	42	6,695
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	5,171	1,209	218	42	6,641	5,337	1,248	218	42	6,846
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4,813	1,126	218	42	6,198	4,988	1,166	218	42	6,415
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	5,173	1,210	218	42	6,644	5,340	1,249	218	42	6,849
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	5,123	1,198	218	42	6,581	5,288	1,237	218	42	6,785
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4,665	1,091	218	42	6,017	4,835	1,131	218	42	6,226
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	5,808	1,358	218	42	7,427	6,019	1,408	218	42	7,687
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	5,274	1,234	218	42	6,768	5,465	1,278	218	42	7,003
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	6,413	1,500	218	42	8,173	6,645	1,554	218	42	8,459
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	4,858	1,136	218	42	6,254	5,014	1,173	218	42	6,447
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	4,635	1,084	218	42	5,980	4,803	1,123	218	42	6,187
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	4,725	1,105	218	42	6,091	4,896	1,145	218	42	6,302
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	4,945	1,157	218	42	6,362	5,124	1,198	218	42	6,583
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4,540	1,062	218	42	5,862	4,686	1,096	218	42	6,043
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	4,566	1,068	218	42	5,894	4,714	1,103	218	42	6,077
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	4,879	1,141	218	42	6,281	5,037	1,178	218	42	6,476

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	6,066	1,419	218	42	7,745
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	5,123	1,198	218	42	6,582
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	6,566	1,536	218	42	8,362
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	6,338	1,482	218	42	8,081
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	6,913	1,617	218	42	8,790
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	5,186	1,213	218	42	6,659
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	5,058	1,183	218	42	6,501
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	5,183	1,212	218	42	6,656
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	5,331	1,247	218	42	6,838
435	244301	CLAR-Production	Operator U537O	7/17/2023	5,760	1,347	218	42	7,368
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	4,775	1,117	218	42	6,153
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	4,694	1,098	218	42	6,052
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	5,379	1,258	218	42	6,898
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	6,047	1,414	218	42	7,721
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	5,091	1,191	218	42	6,542
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	5,383	1,259	218	42	6,902
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	4,183	978	218	42	5,421
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	6,078	1,421	218	42	7,760
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	5,065	1,185	218	42	6,510
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	6,368	1,489	218	42	8,117
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	5,660	1,324	218	42	7,244
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	5,375	1,257	218	42	6,892
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	6,296	1,472	218	42	8,028
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	7,170	1,677	218	42	9,108
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	4,548	1,064	218	42	5,872
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	5,534	1,294	218	42	7,089
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	5,993	1,402	218	42	7,655
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	7,173	1,677	218	42	9,111
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	7,399	1,730	218	42	9,390
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	5,124	1,198	218	42	6,582
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	5,051	1,181	218	42	6,493
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	6,203	1,451	218	42	7,914
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	5,148	1,204	218	42	6,612
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	4,972	1,163	218	42	6,395
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	5,442	1,273	218	42	6,975
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	5,887	1,377	218	42	7,524
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	5,577	1,304	218	42	7,142
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4,459	1,043	218	42	5,762
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	5,793	1,355	218	42	7,409
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	5,738	1,342	218	42	7,340
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	5,386	1,260	218	42	6,906
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	6,080	1,422	218	42	7,763
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	7,506	1,755	218	42	9,522
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	5,101	1,193	218	42	6,554
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	7,500	1,754	218	42	9,514
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	6,028	1,410	218	42	7,698
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	6,119	1,431	218	42	7,811
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	6,231	1,457	218	42	7,949
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	6,064	1,418	218	42	7,742
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	4,514	1,056	218	42	5,830
476	243301	BUTL-Production	Operator U537O	7/9/2024	5,807	1,358	218	42	7,425
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	5,273	1,233	218	42	6,767
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	6,082	1,422	218	42	7,765
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	5,084	1,189	218	42	6,533
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4,943	1,156	218	42	6,359
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	5,360	1,253	218	42	6,874
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	5,496	1,285	218	42	7,041
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	5,154	1,205	218	42	6,620
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	5,498	1,286	218	42	7,045
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	5,446	1,274	218	42	6,980
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4,997	1,169	218	42	6,426
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	6,220	1,455	218	42	7,935
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	5,646	1,320	218	42	7,226
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	6,865	1,606	218	42	8,731
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	5,162	1,207	218	42	6,630
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	4,963	1,161	218	42	6,384
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	5,059	1,183	218	42	6,502
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	5,294	1,238	218	42	6,793
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4,826	1,129	218	42	6,216
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	4,856	1,136	218	42	6,252
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	5,187	1,213	218	42	6,661

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Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Gross Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	2026 Gross Payroll Taxes FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	5,307	1,241	218	42	6,808	5,477	1,281	218	42	7,018
498	244601	KANE-Production	Operator U537O	1/21/2025	4,341	1,015	218	42	5,616	4,423	1,034	218	42	5,718
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	4,595	1,075	218	42	5,930	4,680	1,095	218	42	6,035
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	4,917	1,150	218	42	6,327	5,095	1,192	218	42	6,547
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	5,061	1,184	218	42	6,505	5,244	1,226	218	42	6,731
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	4,563	1,067	218	42	5,890	4,649	1,087	218	42	5,997
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4,489	1,050	218	42	5,799	4,634	1,084	218	42	5,978
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	5,045	1,180	218	42	6,485	5,228	1,223	218	42	6,711
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	5,010	1,172	218	42	6,442	5,192	1,214	218	42	6,666
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4,342	1,016	218	42	5,618	4,481	1,048	218	42	5,789
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4,436	1,037	218	42	5,733	4,580	1,071	218	42	5,911
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4,570	1,069	218	42	5,899	4,718	1,103	218	42	6,082
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	4,546	1,063	218	42	5,869	4,693	1,098	218	42	6,051
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	5,111	1,195	218	42	6,567	5,297	1,239	218	42	6,796
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4,690	1,097	218	42	6,047	4,861	1,137	218	42	6,258
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	4,183	978	218	42	5,421	4,262	997	218	42	5,519
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4,284	1,002	218	42	5,546	4,405	1,030	218	42	5,696
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4,482	1,048	218	42	5,790	4,598	1,075	218	42	5,933
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4,515	1,056	218	42	5,831	4,662	1,090	218	42	6,012
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4,345	1,016	218	42	5,621	4,486	1,049	218	42	5,795
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4,499	1,052	218	42	5,812	4,663	1,091	218	42	6,014
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4,342	1,016	218	42	5,618	4,484	1,049	218	42	5,792
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4,651	1,088	218	42	5,999	4,802	1,123	218	42	6,185
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4,232	990	218	42	5,482	4,369	1,022	218	42	5,651
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	4,304	1,007	218	42	5,571	4,386	1,026	218	42	5,672
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,636	1,084	218	42	5,980	4,786	1,119	218	42	6,166
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,670	1,092	218	42	6,023	4,822	1,128	218	42	6,210
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,683	1,095	218	42	6,038	4,835	1,131	218	42	6,226
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4,107	960	218	42	5,327	4,213	985	218	42	5,459
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,181	978	218	42	5,419	4,317	1,010	218	42	5,587
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4,619	1,080	218	42	5,959	4,769	1,115	218	42	6,144
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,184	979	218	42	5,423	4,320	1,010	218	42	5,590
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4,603	1,077	218	42	5,940	4,733	1,107	218	42	6,100
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4,042	945	218	42	5,247	4,171	975	218	42	5,407
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4,338	1,015	218	42	5,613	4,479	1,047	218	42	5,787
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,812	1,125	218	42	6,198
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,175	976	218	42	5,412
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,175	976	218	42	5,412
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	-	-	-	-	-	4,040	945	218	42	5,246
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,304	1,007	218	42	5,571
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,777	1,117	218	42	6,154
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,538	1,061	218	42	5,859
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	-	-	-	-	-	4,058	949	218	42	5,267
			Total Collective Bargaining Unit		$3,121,294	$730,146	$116,375	$22,386	$3,990,201	$3,282,190	$767,609	$120,087	$23,100	$4,192,986

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					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	5,653	1,322	218	42	7,236
498	244601	KANE-Production	Operator U537O	1/21/2025	4,509	1,055	218	42	5,824
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	4,769	1,115	218	42	6,145
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	5,265	1,231	218	42	6,756
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	5,419	1,267	218	42	6,947
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	4,739	1,108	218	42	6,108
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	4,772	1,116	218	42	6,149
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	5,402	1,263	218	42	6,926
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	5,365	1,255	218	42	6,880
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	4,613	1,079	218	42	5,952
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	4,717	1,103	218	42	6,081
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4,859	1,136	218	42	6,256
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	4,833	1,130	218	42	6,224
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	5,473	1,280	218	42	7,014
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	5,023	1,175	218	42	6,458
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	4,344	1,016	218	42	5,621
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	4,528	1,059	218	42	5,847
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	4,715	1,103	218	42	6,078
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	4,801	1,123	218	42	6,184
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4,620	1,081	218	42	5,961
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4,819	1,127	218	42	6,206
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4,618	1,080	218	42	5,958
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4,613	1,079	218	42	5,953
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	4,946	1,157	218	42	6,363
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	4,500	1,052	218	42	5,813
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	4,471	1,046	218	42	5,777
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,930	1,153	218	42	6,343
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,966	1,161	218	42	6,388
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4,980	1,165	218	42	6,405
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4,321	1,011	218	42	5,592
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,446	1,040	218	42	5,747
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	4,911	1,149	218	42	6,320
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	4,449	1,041	218	42	5,750
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	4,864	1,137	218	42	6,262
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4,613	1,079	218	42	5,953
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	4,293	1,004	218	42	5,558
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	4,613	1,079	218	42	5,953
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	4,932	1,153	218	42	6,345
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,272	999	218	42	5,531
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	4,272	999	218	42	5,531
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	4,137	968	218	42	5,365
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	4,428	1,036	218	42	5,724
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	4,898	1,145	218	42	6,304
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	4,689	1,097	218	42	6,047
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	4,193	981	218	42	5,433
			Total Collective Bargaining Unit		$3,369,728	$788,082	$120,087	$23,100	$4,300,997

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Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Hourly														
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	$5,137	$1,201	$218	$42	$6,598	$5,331	$1,247	$218	$42	$6,838
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	4,329	1,012	218	42	5,601	4,492	1,051	218	42	5,803
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	5,591	1,308	218	42	7,159	5,803	1,357	218	42	7,420
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	5,703	1,334	218	42	7,297	5,918	1,384	218	42	7,563
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	4,838	1,132	218	42	6,230	5,021	1,174	218	42	6,456
6	245706	POCO-Field Services	Foreperson	9/16/1996	5,823	1,362	218	42	7,445	6,043	1,413	218	42	7,716
7	245706	POCO-Field Services	Utility Technician	7/1/1994	5,625	1,315	218	42	7,200	5,837	1,365	218	42	7,462
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	6,590	1,541	218	42	8,392	6,839	1,600	218	42	8,699
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	5,085	1,189	218	42	6,534	5,276	1,234	218	42	6,771
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	6,841	1,600	218	42	8,701	7,099	1,660	218	42	9,020
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	4,871	1,139	218	42	6,271	5,056	1,182	218	42	6,498
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	4,862	1,137	218	42	6,260	5,046	1,180	218	42	6,486
13	247106	MILT-Field Services	Utility Technician	11/16/1998	5,544	1,297	218	42	7,101	5,752	1,345	218	42	7,358
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	5,269	1,232	218	42	6,761	5,467	1,279	218	42	7,006
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	5,679	1,328	218	42	7,267	5,893	1,378	218	42	7,532
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	5,830	1,363	218	42	7,454	6,051	1,415	218	42	7,726
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	6,616	1,547	218	42	8,424	6,865	1,606	218	42	8,731
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	5,584	1,306	218	42	7,150	5,795	1,355	218	42	7,411
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	5,635	1,318	218	42	7,213	5,848	1,368	218	42	7,476
20	245906	GLEN-Field Services	Foreperson	10/1/1987	6,287	1,470	218	42	8,018	6,524	1,526	218	42	8,310
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	6,260	1,464	218	42	7,984	6,494	1,519	218	42	8,273
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	6,341	1,483	218	42	8,085	6,579	1,539	218	42	8,378
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	6,122	1,432	218	42	7,814	6,353	1,486	218	42	8,099
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	5,317	1,243	218	42	6,821	5,518	1,290	218	42	7,068
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	6,495	1,519	218	42	8,275	6,740	1,576	218	42	8,576
26	246801	LEHP-Production	Utility Technician	2/26/1990	5,236	1,225	218	42	6,721	5,434	1,271	218	42	6,965
27	246501	COAT-Production	Water Systems Operator	5/28/2002	6,183	1,446	218	42	7,889	6,416	1,501	218	42	8,177
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	5,767	1,349	218	42	7,376	5,985	1,400	218	42	7,645
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	6,296	1,473	218	42	8,029	6,534	1,528	218	42	8,322
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	4,670	1,092	218	42	6,023	4,846	1,133	218	42	6,240
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	5,109	1,195	218	42	6,564	5,302	1,240	218	42	6,803
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	5,673	1,327	218	42	7,260	5,885	1,376	218	42	7,522
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	5,430	1,270	218	42	6,960	5,634	1,318	218	42	7,212
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	5,918	1,384	218	42	7,562	6,140	1,436	218	42	7,836
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	5,772	1,350	218	42	7,382	5,989	1,401	218	42	7,650
36	247106	MILT-Field Services	Utility Technician	5/7/2007	4,725	1,105	218	42	6,090	4,903	1,147	218	42	6,310
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	5,330	1,247	218	42	6,837	5,532	1,294	218	42	7,086
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	5,445	1,273	218	42	6,979	5,650	1,321	218	42	7,232
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	7,186	1,681	218	42	9,127	7,457	1,744	218	42	9,462
40	247201	PHBG-Production	Operations Specialist	6/2/2008	5,654	1,322	218	42	7,236	5,868	1,372	218	42	7,501
41	247106	MILT-Field Services	Utility Technician	7/21/2008	4,615	1,079	218	42	5,954	4,789	1,120	218	42	6,169
42	246501	COAT-Production	Water Systems Operator	10/6/2008	6,209	1,452	218	42	7,922	6,441	1,506	218	42	8,208
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	5,319	1,244	218	42	6,823	5,520	1,291	218	42	7,072
44	245706	POCO-Field Services	Utility Technician	9/28/2009	6,021	1,408	218	42	7,689	6,247	1,461	218	42	7,969
45	246506	COAT-Field Services	Utility Technician	11/2/2009	5,931	1,387	218	42	7,579	6,154	1,439	218	42	7,854
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	5,437	1,272	218	42	6,969	5,642	1,320	218	42	7,222
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	5,842	1,366	218	42	7,469	6,063	1,418	218	42	7,741
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	6,432	1,504	218	42	8,196	6,674	1,561	218	42	8,495
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	4,642	1,086	218	42	5,988	4,818	1,127	218	42	6,205
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	5,430	1,270	218	42	6,960	5,635	1,318	218	42	7,213
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	5,117	1,197	218	42	6,574	5,311	1,242	218	42	6,813
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	4,570	1,069	218	42	5,899	4,743	1,109	218	42	6,112
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	4,828	1,129	218	42	6,218	5,011	1,172	218	42	6,443
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	8,287	1,938	218	42	10,485	8,598	2,011	218	42	10,869
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	5,800	1,356	218	42	7,417	6,019	1,408	218	42	7,686
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	5,570	1,303	218	42	7,133	5,779	1,352	218	42	7,391
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	4,656	1,089	218	42	6,005	4,831	1,130	218	42	6,222
58	245306	ABNG-Field Services	Foreperson	7/20/2015	6,095	1,425	218	42	7,781	6,323	1,479	218	42	8,062
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	4,364	1,021	218	42	5,645	4,529	1,059	218	42	5,849
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	5,558	1,300	218	42	7,119	5,768	1,349	218	42	7,377
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4,403	1,030	218	42	5,694	4,570	1,069	218	42	5,899
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	4,742	1,109	218	42	6,111	4,920	1,151	218	42	6,331
63	246506	COAT-Field Services	Foreperson	2/3/2016	9,932	2,364	218	42	12,556	10,480	2,451	218	42	13,191
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	4,872	1,140	218	42	6,272	5,057	1,183	218	42	6,500
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	8,687	2,032	218	42	10,978	9,013	2,108	218	42	11,381
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	6,298	1,473	218	42	8,031	6,534	1,528	218	42	8,322
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	4,832	1,130	218	42	6,222	5,015	1,173	218	42	6,448
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	5,210	1,218	218	42	6,688	5,406	1,264	218	42	6,931
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	4,595	1,075	218	42	5,930	4,769	1,115	218	42	6,144
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	5,207	1,218	218	42	6,685	5,404	1,264	218	42	6,928

Pennsylvania-American Water Company - Water Operations
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					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Hourly									
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	$5,541	$1,296	$218	$42	$7,098
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990	4,668	1,092	218	42	6,020
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	6,030	1,410	218	42	7,701
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	6,151	1,438	218	42	7,849
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	5,218	1,220	218	42	6,699
6	245706	POCO-Field Services	Foreperson	9/16/1996	6,279	1,468	218	42	8,007
7	245706	POCO-Field Services	Utility Technician	7/1/1994	6,065	1,418	218	42	7,744
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	7,108	1,662	218	42	9,031
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	5,484	1,282	218	42	7,026
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	7,376	1,725	218	42	9,362
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	5,254	1,229	218	42	6,743
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	5,244	1,226	218	42	6,730
13	247106	MILT-Field Services	Utility Technician	11/16/1998	5,978	1,398	218	42	7,636
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	5,681	1,329	218	42	7,270
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	6,125	1,433	218	42	7,818
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	6,288	1,471	218	42	8,019
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	7,133	1,668	218	42	9,062
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	6,022	1,408	218	42	7,691
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	6,077	1,421	218	42	7,759
20	245906	GLEN-Field Services	Foreperson	10/1/1987	6,780	1,586	218	42	8,626
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	6,746	1,578	218	42	8,584
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	6,835	1,598	218	42	8,693
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	6,601	1,544	218	42	8,406
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	5,734	1,341	218	42	7,336
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	7,003	1,638	218	42	8,902
26	246801	LEHP-Production	Utility Technician	2/26/1990	5,647	1,321	218	42	7,228
27	246501	COAT-Production	Water Systems Operator	5/28/2002	6,667	1,559	218	42	8,486
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	6,220	1,455	218	42	7,935
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	6,790	1,588	218	42	8,638
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	5,036	1,178	218	42	6,474
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	5,511	1,289	218	42	7,060
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	6,115	1,430	218	42	7,806
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	5,855	1,369	218	42	7,484
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	6,381	1,492	218	42	8,133
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	6,225	1,456	218	42	7,941
36	247106	MILT-Field Services	Utility Technician	5/7/2007	5,096	1,192	218	42	6,548
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	5,749	1,344	218	42	7,353
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	5,873	1,373	218	42	7,506
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	7,748	1,812	218	42	9,821
40	247201	PHBG-Production	Operations Specialist	6/2/2008	6,098	1,426	218	42	7,785
41	247106	MILT-Field Services	Utility Technician	7/21/2008	4,977	1,164	218	42	6,401
42	246501	COAT-Production	Water Systems Operator	10/6/2008	6,692	1,565	218	42	8,517
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	5,737	1,342	218	42	7,340
44	245706	POCO-Field Services	Utility Technician	9/28/2009	6,492	1,518	218	42	8,271
45	246506	COAT-Field Services	Utility Technician	11/2/2009	6,396	1,496	218	42	8,152
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	5,864	1,371	218	42	7,496
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	6,300	1,473	218	42	8,034
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	6,935	1,622	218	42	8,817
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	5,007	1,171	218	42	6,439
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	5,855	1,369	218	42	7,485
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	5,519	1,291	218	42	7,069
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	4,930	1,153	218	42	6,343
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	5,208	1,218	218	42	6,686
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	8,932	2,089	218	42	11,282
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	6,255	1,463	218	42	7,978
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	6,004	1,404	218	42	7,669
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	5,021	1,174	218	42	6,455
58	245306	ABNG-Field Services	Foreperson	7/20/2015	6,570	1,536	218	42	8,367
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	4,707	1,101	218	42	6,068
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	5,994	1,402	218	42	7,656
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4,750	1,111	218	42	6,121
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	5,113	1,196	218	42	6,569
63	246506	COAT-Field Services	Foreperson	2/3/2016	10,882	2,545	218	42	13,688
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	5,256	1,229	218	42	6,746
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	9,366	2,190	218	42	11,817
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	6,789	1,588	218	42	8,637
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	5,212	1,219	218	42	6,691
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	5,618	1,314	218	42	7,192
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	4,956	1,159	218	42	6,375
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	5,615	1,313	218	42	7,189

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	5,476	1,281	218	42	7,017	5,682	1,329	218	42	7,271
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	5,463	1,278	218	42	7,001	5,670	1,326	218	42	7,256
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	4,269	998	218	42	5,528	4,430	1,036	218	42	5,726
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	5,058	1,183	218	42	6,502	5,249	1,227	218	42	6,736
75	246506	COAT-Field Services	Utility Technician	2/13/2017	5,082	1,188	218	42	6,531	5,273	1,233	218	42	6,766
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	4,871	1,139	218	42	6,271	5,055	1,182	218	42	6,497
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	5,571	1,303	218	42	7,134	5,781	1,352	218	42	7,393
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	5,886	1,377	218	42	7,523	6,108	1,429	218	42	7,797
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	5,060	1,183	218	42	6,504	5,250	1,228	218	42	6,739
80	246801	LEHP-Production	Utility Technician	7/23/2018	5,174	1,210	218	42	6,644	5,368	1,255	218	42	6,884
81	246501	COAT-Production	Water Systems Operator	9/24/2018	6,318	1,478	218	42	8,056	6,556	1,533	218	42	8,350
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4,601	1,076	218	42	5,937	4,775	1,117	218	42	6,152
83	241406	STNW-Field Service	Foreperson	10/8/2018	5,252	1,228	218	42	6,740	5,449	1,274	218	42	6,984
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	4,882	1,142	218	42	6,284	5,066	1,185	218	42	6,511
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	6,759	1,581	218	42	8,600	7,014	1,640	218	42	8,914
86	241406	STNW-Field Service	Utility Technician	3/3/1999	4,675	1,093	218	42	6,029	4,851	1,134	218	42	6,245
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	5,799	1,356	218	42	7,416	6,017	1,407	218	42	7,684
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	4,812	1,125	218	42	6,198	4,994	1,168	218	42	6,423
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	5,533	1,294	218	42	7,088	5,743	1,343	218	42	7,346
90	246406	ROYF-Field Services	Foreperson	4/13/2020	5,849	1,368	218	42	7,478	6,069	1,419	218	42	7,749
91	247106	MILT-Field Services	Utility Technician	4/13/2020	4,500	1,052	218	42	5,813	4,671	1,092	218	42	6,023
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	5,424	1,268	218	42	6,953	5,627	1,316	218	42	7,204
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	4,857	1,136	218	42	6,253	5,041	1,179	218	42	6,480
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	5,704	1,334	218	42	7,298	5,919	1,384	218	42	7,564
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	5,247	1,227	218	42	6,734	5,444	1,273	218	42	6,978
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	7,905	1,849	218	42	10,014	8,202	1,918	218	42	10,381
97	247106	MILT-Field Services	Utility Technician	10/19/2020	4,850	1,134	218	42	6,244	5,033	1,177	218	42	6,470
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	7,271	1,700	218	42	9,232	7,544	1,764	218	42	9,569
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	5,440	1,272	218	42	6,972	5,645	1,320	218	42	7,225
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4,020	940	218	42	5,221	4,173	976	218	42	5,409
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4,492	1,051	218	42	5,803	4,662	1,090	218	42	6,013
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	4,779	1,118	218	42	6,157	4,960	1,160	218	42	6,380
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4,456	1,042	218	42	5,758	4,624	1,081	218	42	5,966
104	246801	LEHP-Production	Utility Technician	4/12/2021	4,795	1,121	218	42	6,176	4,975	1,163	218	42	6,399
105	246506	COAT-Field Services	Utility Technician	4/13/2021	5,534	1,294	218	42	7,089	5,743	1,343	218	42	7,347
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	5,397	1,262	218	42	6,920	5,600	1,310	218	42	7,170
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	4,421	1,034	218	42	5,715	4,588	1,073	218	42	5,921
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	5,871	1,373	218	42	7,504	6,092	1,425	218	42	7,777
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	5,454	1,276	218	42	6,990	5,660	1,324	218	42	7,244
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	5,523	1,292	218	42	7,075	5,729	1,340	218	42	7,330
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	6,272	1,467	218	42	7,999	6,506	1,522	218	42	8,288
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	5,428	1,269	218	42	6,958	5,634	1,318	218	42	7,212
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	5,577	1,304	218	42	7,141	5,786	1,353	218	42	7,400
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	7,116	1,664	218	42	9,041	7,384	1,727	218	42	9,371
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7,210	1,686	218	42	9,156	7,476	1,748	218	42	9,484
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4,540	1,062	218	42	5,862	4,710	1,102	218	42	6,072
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	4,905	1,147	218	42	6,313	5,090	1,190	218	42	6,541
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	4,645	1,086	218	42	5,992	4,821	1,127	218	42	6,208
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	4,884	1,142	218	42	6,287	5,068	1,185	218	42	6,514
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	5,038	1,178	218	42	6,477	5,229	1,223	218	42	6,712
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	4,680	1,095	218	42	6,035	4,856	1,136	218	42	6,252
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	5,344	1,250	218	42	6,855	5,544	1,297	218	42	7,101
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	4,864	1,137	218	42	6,262	5,048	1,181	218	42	6,489
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4,133	967	218	42	5,360	4,289	1,003	218	42	5,553
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	3,938	921	218	42	5,119	4,086	956	218	42	5,302
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	5,002	1,170	218	42	6,432	5,191	1,214	218	42	6,665
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	5,148	1,204	218	42	6,612	5,343	1,250	218	42	6,853
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	4,795	1,122	218	42	6,177	4,977	1,164	218	42	6,401
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3,562	833	218	42	4,655	3,697	865	218	42	4,822
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	4,992	1,168	218	42	6,420	5,181	1,212	218	42	6,653
131	241401	STNW-Production	Water Systems Operator	7/5/2022	4,410	1,031	218	42	5,702	4,577	1,070	218	42	5,908
132	246801	LEHP-Production	Utility Technician	7/18/2022	4,894	1,145	218	42	6,299	5,079	1,188	218	42	6,527
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	4,339	1,015	218	42	5,615	4,504	1,053	218	42	5,817

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	5,904	1,381	218	42	7,546
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	5,893	1,378	218	42	7,531
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	4,604	1,077	218	42	5,941
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	5,454	1,276	218	42	6,990
75	246506	COAT-Field Services	Utility Technician	2/13/2017	5,478	1,281	218	42	7,020
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	5,253	1,228	218	42	6,741
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	6,008	1,405	218	42	7,673
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	6,348	1,485	218	42	8,093
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	5,457	1,276	218	42	6,994
80	246801	LEHP-Production	Utility Technician	7/23/2018	5,578	1,304	218	42	7,142
81	246501	COAT-Production	Water Systems Operator	9/24/2018	6,813	1,593	218	42	8,667
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4,962	1,161	218	42	6,383
83	241406	STNW-Field Service	Foreperson	10/8/2018	5,663	1,324	218	42	7,248
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	5,265	1,231	218	42	6,756
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	7,289	1,705	218	42	9,254
86	241406	STNW-Field Service	Utility Technician	3/3/1999	5,041	1,179	218	42	6,481
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	6,252	1,462	218	42	7,974
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	5,190	1,214	218	42	6,665
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	5,969	1,396	218	42	7,625
90	246406	ROYF-Field Services	Foreperson	4/13/2020	6,307	1,475	218	42	8,042
91	247106	MILT-Field Services	Utility Technician	4/13/2020	4,854	1,135	218	42	6,249
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	5,848	1,368	218	42	7,476
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	5,238	1,225	218	42	6,724
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	6,152	1,439	218	42	7,851
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	5,657	1,323	218	42	7,241
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	8,523	1,993	218	42	10,777
97	247106	MILT-Field Services	Utility Technician	10/19/2020	5,230	1,223	218	42	6,713
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	7,840	1,834	218	42	9,934
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	5,866	1,372	218	42	7,499
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4,336	1,014	218	42	5,611
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4,845	1,133	218	42	6,238
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	5,154	1,205	218	42	6,620
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4,806	1,124	218	42	6,190
104	246801	LEHP-Production	Utility Technician	4/12/2021	5,169	1,209	218	42	6,638
105	246506	COAT-Field Services	Utility Technician	4/13/2021	5,968	1,396	218	42	7,624
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	5,818	1,361	218	42	7,440
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	4,768	1,115	218	42	6,143
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	6,331	1,481	218	42	8,072
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	5,881	1,375	218	42	7,517
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	5,953	1,392	218	42	7,605
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	6,759	1,581	218	42	8,600
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	5,855	1,369	218	42	7,484
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	6,013	1,406	218	42	7,680
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	7,672	1,794	218	42	9,727
115	246506	COAT-Field Services	Utility Technician	11/8/2021	7,764	1,816	218	42	9,840
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4,895	1,145	218	42	6,300
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	5,289	1,237	218	42	6,786
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	5,010	1,172	218	42	6,442
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	5,267	1,232	218	42	6,760
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	5,434	1,271	218	42	6,966
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	5,046	1,180	218	42	6,486
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	5,758	1,347	218	42	7,365
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	5,246	1,227	218	42	6,733
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4,459	1,043	218	42	5,762
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	4,246	993	218	42	5,499
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	5,394	1,262	218	42	6,916
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	5,553	1,299	218	42	7,112
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022	5,172	1,210	218	42	6,642
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3,841	898	218	42	5,000
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	5,384	1,259	218	42	6,903
131	241401	STNW-Production	Water Systems Operator	7/5/2022	4,756	1,112	218	42	6,129
132	246801	LEHP-Production	Utility Technician	7/18/2022	5,277	1,234	218	42	6,772
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	4,680	1,095	218	42	6,035

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4,598	1,075	218	42	5,934	4,771	1,116	218	42	6,148
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	4,870	1,139	218	42	6,269	5,052	1,182	218	42	6,494
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	5,111	1,195	218	42	6,567	5,304	1,240	218	42	6,805
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3,587	839	218	42	4,686	3,722	870	218	42	4,853
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	4,885	1,143	218	42	6,288	5,069	1,186	218	42	6,515
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	4,988	1,167	218	42	6,415	5,176	1,210	218	42	6,646
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	4,871	1,139	218	42	6,270	5,055	1,182	218	42	6,498
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4,345	1,016	218	42	5,622	4,509	1,054	218	42	5,824
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	4,335	1,014	218	42	5,609	4,499	1,052	218	42	5,812
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	5,306	1,241	218	42	6,807	5,504	1,287	218	42	7,051
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	6,995	1,636	218	42	8,892	7,258	1,697	218	42	9,216
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	5,360	1,253	218	42	6,874	5,562	1,301	218	42	7,123
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	4,539	1,061	218	42	5,861	4,709	1,101	218	42	6,071
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	4,665	1,091	218	42	6,016	4,840	1,132	218	42	6,232
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	4,893	1,144	218	42	6,297	5,076	1,187	218	42	6,524
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	4,034	943	218	42	5,237	4,186	979	218	42	5,425
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	5,151	1,205	218	42	6,615	5,344	1,250	218	42	6,854
151	245106	NORR-Field Services	Utility Technician	6/5/2023	5,599	1,309	218	42	7,169	5,809	1,359	218	42	7,428
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	6,013	1,406	218	42	7,679	6,239	1,459	218	42	7,958
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	4,124	964	218	42	5,349	4,279	1,001	218	42	5,541
154	246801	LEHP-Production	Utility Technician	9/25/2023	5,471	1,280	218	42	7,011	5,676	1,328	218	42	7,264
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	4,356	1,019	218	42	5,636	4,521	1,057	218	42	5,838
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	6,048	1,415	218	42	7,723	6,276	1,468	218	42	8,004
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	5,127	1,199	218	42	6,587	5,320	1,244	218	42	6,825
158	241401	STNW-Production	Water Systems Operator	12/11/2023	5,125	1,199	218	42	6,584	5,318	1,244	218	42	6,822
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	4,492	1,050	218	42	5,802	4,661	1,090	218	42	6,012
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	4,590	1,073	218	42	5,923	4,763	1,114	218	42	6,138
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	3,502	819	218	42	4,581	3,634	850	218	42	4,744
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	4,997	1,169	218	42	6,426	5,186	1,213	218	42	6,659
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	4,266	998	218	42	5,524	4,427	1,035	218	42	5,723
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4,560	1,066	218	42	5,887	4,732	1,107	218	42	6,099
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	5,705	1,334	218	42	7,300	5,920	1,385	218	42	7,565
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3,612	845	218	42	4,717	3,749	877	218	42	4,886
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4,488	1,050	218	42	5,798	4,658	1,089	218	42	6,008
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4,548	1,064	218	42	5,872	4,720	1,104	218	42	6,084
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4,347	1,017	218	42	5,623	4,510	1,055	218	42	5,826
170	245701	POCO-Production	Water Systems Operator	8/5/2024	5,021	1,174	218	42	6,456	5,210	1,218	218	42	6,688
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	4,276	1,000	218	42	5,537	4,438	1,038	218	42	5,736
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3,556	832	218	42	4,647	3,690	863	218	42	4,814
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	4,840	1,132	218	42	6,232	5,023	1,175	218	42	6,458
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	4,877	1,141	218	42	6,278	5,062	1,184	218	42	6,506
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	4,850	1,134	218	42	6,244	5,032	1,177	218	42	6,470
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	4,721	1,104	218	42	6,085	4,899	1,146	218	42	6,305
177	245706	POCO-Field Services	Utility Technician	10/14/2024	4,263	997	218	42	5,520	4,424	1,035	218	42	5,720
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4,196	981	218	42	5,437	4,354	1,018	218	42	5,632
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	4,711	1,102	218	42	6,073	4,888	1,143	218	42	6,292
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	4,518	1,057	218	42	5,835	4,688	1,096	218	42	6,045
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	3,884	908	218	42	5,052	4,031	943	218	42	5,234
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	3,818	893	218	42	4,971	3,963	927	218	42	5,150
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	4,487	1,049	218	42	5,797	4,655	1,089	218	42	6,004
184	248801	TURB-Production	Water Systems Operator	1/6/2025	4,422	1,034	218	42	5,716	4,589	1,073	218	42	5,922

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4,959	1,160	218	42	6,379
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	5,249	1,228	218	42	6,737
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	5,511	1,289	218	42	7,061
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3,868	905	218	42	5,033
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	5,269	1,232	218	42	6,762
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	5,378	1,258	218	42	6,896
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	5,254	1,229	218	42	6,743
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4,686	1,096	218	42	6,042
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	4,676	1,094	218	42	6,030
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	5,718	1,337	218	42	7,316
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	7,540	1,763	218	42	9,564
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	5,780	1,352	218	42	7,392
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	4,893	1,144	218	42	6,298
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	5,028	1,176	218	42	6,465
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	5,276	1,234	218	42	6,770
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	4,351	1,018	218	42	5,629
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	5,553	1,299	218	42	7,113
151	245106	NORR-Field Services	Utility Technician	6/5/2023	6,035	1,411	218	42	7,707
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	6,483	1,516	218	42	8,259
153	246801	LEHP-Production	Water Systems Operator	9/25/2023	4,448	1,040	218	42	5,749
154	246801	LEHP-Production	Utility Technician	9/25/2023	5,899	1,379	218	42	7,538
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	4,698	1,099	218	42	6,057
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	6,521	1,525	218	42	8,307
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	5,528	1,293	218	42	7,081
158	241401	STNW-Production	Water Systems Operator	12/11/2023	5,526	1,292	218	42	7,078
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	4,844	1,133	218	42	6,237
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	4,951	1,158	218	42	6,369
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	3,776	883	218	42	4,920
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	5,390	1,261	218	42	6,911
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	4,600	1,076	218	42	5,937
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4,918	1,150	218	42	6,328
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	6,151	1,438	218	42	7,849
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3,895	911	218	42	5,067
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4,840	1,132	218	42	6,233
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4,906	1,147	218	42	6,313
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4,687	1,096	218	42	6,044
170	245701	POCO-Production	Water Systems Operator	8/5/2024	5,413	1,266	218	42	6,939
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	4,613	1,079	218	42	5,952
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3,835	897	218	42	4,992
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	5,221	1,221	218	42	6,702
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	5,260	1,230	218	42	6,751
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	5,230	1,223	218	42	6,714
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	5,091	1,191	218	42	6,542
177	245706	POCO-Field Services	Utility Technician	10/14/2024	4,598	1,075	218	42	5,934
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4,525	1,058	218	42	5,844
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	5,080	1,188	218	42	6,528
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	4,872	1,139	218	42	6,272
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	4,189	980	218	42	5,429
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	4,118	963	218	42	5,342
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	4,837	1,131	218	42	6,229
184	248801	TURB-Production	Water Systems Operator	1/6/2025	4,768	1,115	218	42	6,144

Pennsylvania-American Water Company - Water Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	4,126	965	218	42	5,351	4,282	1,001	218	42	5,544
186	245706	POCO-Field Services	Utility Technician	1/13/2025	4,091	957	218	42	5,308	4,245	993	218	42	5,499
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	4,227	989	218	42	5,476	4,388	1,026	218	42	5,674
188	246506	COAT-Field Services	Utility Technician	2/3/2025	4,240	992	218	42	5,492	4,401	1,029	218	42	5,690
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	4,191	980	218	42	5,432	4,349	1,017	218	42	5,626
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	4,926	1,152	218	42	6,338	5,111	1,195	218	42	6,567
191	241406	STNW-Field Service	Utility Technician	2/24/2025	4,234	990	218	42	5,484	4,393	1,027	218	42	5,681
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	4,107	960	218	42	5,328	4,263	997	218	42	5,520
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4,300	1,006	218	42	5,566	4,462	1,044	218	42	5,766
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	4,011	938	218	42	5,210	4,163	974	218	42	5,397
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	4,210	985	218	42	5,455	4,369	1,022	218	42	5,651
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	6,098	1,426	218	42	7,785	6,329	1,480	218	42	8,069
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	5,835	1,365	218	42	7,460	6,056	1,416	218	42	7,732
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	3,914	915	218	42	5,090	4,062	950	218	42	5,273
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	5,222	1,221	218	42	6,704	5,419	1,267	218	42	6,947
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	5,009	1,172	218	42	6,441	5,199	1,216	218	42	6,675
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	4,978	1,164	218	42	6,403	5,166	1,208	218	42	6,635
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	5,738	1,342	218	42	7,340	5,955	1,393	218	42	7,608
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	4,090	957	218	42	5,307	4,245	993	218	42	5,498
204	245001	Audobon -Production	Foreperson	8/22/2005	5,119	1,197	218	42	6,576	5,311	1,242	218	42	6,814
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4,479	1,047	218	42	5,786	4,648	1,087	218	42	5,995
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	4,300	1,006	218	42	5,567	4,463	1,044	218	42	5,767
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	4,178	977	218	42	5,415	4,335	1,014	218	42	5,609
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	4,592	1,074	218	42	5,927	4,766	1,115	218	42	6,141
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	3,878	907	218	42	5,046	4,025	941	218	42	5,227
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4,433	1,037	218	42	5,730	4,600	1,076	218	42	5,936
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	4,663	1,090	218	42	6,013	4,838	1,132	218	42	6,230
212	246501	COAT-Production	Water Systems Operator	6/2/2025	4,711	1,102	218	42	6,073	4,890	1,144	218	42	6,294
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	4,156	972	218	42	5,388	4,312	1,008	218	42	5,581
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	3,324	777	218	42	4,362	3,450	807	218	42	4,518
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	-	-	-	-	-	4,780	1,118	218	42	6,159
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	-	-	-	-	-	4,205	984	218	42	5,449
			Total Non-Collective Bargaining Unit Hourly		$1,099,533	$257,190	$46,725	$8,988	$1,412,435	$1,170,272	$273,693	$48,035	$9,240	$1,501,239

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					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	4,450	1,041	218	42	5,751
186	245706	POCO-Field Services	Utility Technician	1/13/2025	4,412	1,032	218	42	5,704
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	4,560	1,066	218	42	5,886
188	246506	COAT-Field Services	Utility Technician	2/3/2025	4,573	1,070	218	42	5,903
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	4,519	1,057	218	42	5,837
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	5,312	1,242	218	42	6,815
191	241406	STNW-Field Service	Utility Technician	2/24/2025	4,565	1,068	218	42	5,893
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	4,430	1,036	218	42	5,726
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4,637	1,084	218	42	5,982
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	4,326	1,012	218	42	5,598
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	4,540	1,062	218	42	5,862
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	6,577	1,538	218	42	8,376
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	6,293	1,472	218	42	8,026
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	4,222	987	218	42	5,470
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	5,632	1,317	218	42	7,210
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	5,403	1,264	218	42	6,927
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	5,370	1,256	218	42	6,886
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	6,188	1,447	218	42	7,896
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	4,412	1,032	218	42	5,704
204	245001	Audobon -Production	Foreperson	8/22/2005	5,520	1,291	218	42	7,071
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4,831	1,130	218	42	6,222
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	4,637	1,085	218	42	5,982
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	4,505	1,054	218	42	5,819
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	4,954	1,159	218	42	6,373
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	4,183	978	218	42	5,422
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4,782	1,118	218	42	6,160
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	5,028	1,176	218	42	6,465
212	246501	COAT-Production	Water Systems Operator	6/2/2025	5,083	1,189	218	42	6,532
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	4,481	1,048	218	42	5,789
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	3,586	839	218	42	4,685
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42	6,391
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42	6,391
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	4,969	1,162	218	42	6,391
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	4,370	1,022	218	42	5,653
			Total Non-Collective Bargaining Unit Hourly		$1,216,128	$284,417	$48,035	$9,240	$1,557,820

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	$8,869	$2,074	$218	$42	$11,203	$9,204	$2,152	$218	$42	$11,616
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	9,131	2,135	218	42	11,526	9,475	2,216	218	42	11,951
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	8,813	2,061	218	42	11,134	9,146	2,139	218	42	11,545
4	246701	COWW-Production	Supvr Production	7/21/2008	5,956	1,393	218	42	7,609	6,182	1,446	218	42	7,888
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	5,572	1,303	218	42	7,136	5,783	1,353	218	42	7,396
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	8,485	1,984	218	42	10,729	8,805	2,059	218	42	11,124
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	5,796	1,356	218	42	7,412	6,016	1,407	218	42	7,683
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	5,883	1,376	218	42	7,520	6,105	1,428	218	42	7,793
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	7,195	1,683	218	42	9,137	7,466	1,746	218	42	9,472
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	6,435	1,505	218	42	8,200	6,679	1,562	218	42	8,501
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	6,313	1,476	218	42	8,049	6,552	1,532	218	42	8,344
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	5,593	1,308	218	42	7,161	5,805	1,358	218	42	7,423
13	249401	YORKWW-Production	Supvr Production	6/24/2013	6,194	1,449	218	42	7,903	6,427	1,503	218	42	8,191
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	-	-	-	-	-	7,157	1,674	218	42	9,091
			Total Non-Collective Bargaining Unit Salary		$90,234	$21,103	$2,838	$546	$114,722	$100,801	$23,574	$3,056	$588	$128,020
Collective Bargaining Unit														
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$4,884	$1,142	$218	$42	$6,287	$5,011	$1,172	$218	$42	$6,443
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4,534	1,060	218	42	5,855	4,654	1,088	218	42	6,003
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	5,712	1,336	218	42	7,308	5,862	1,371	218	42	7,494
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	6,097	1,426	218	42	7,783	6,255	1,463	218	42	7,978
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	5,189	1,214	218	42	6,664	5,325	1,245	218	42	6,831
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	5,167	1,208	218	42	6,635	5,302	1,240	218	42	6,803
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4,213	985	218	42	5,458	4,324	1,011	218	42	5,596
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	5,150	1,205	218	42	6,615	5,285	1,236	218	42	6,782
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4,298	1,005	218	42	5,564	4,410	1,031	218	42	5,702
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4,473	1,046	218	42	5,780	4,589	1,073	218	42	5,923
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4,595	1,075	218	42	5,930	4,715	1,103	218	42	6,078
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	3,919	917	218	42	5,096	4,023	941	218	42	5,224
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4,933	1,154	218	42	6,348	5,063	1,184	218	42	6,507
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	3,967	928	218	42	5,155	4,072	952	218	42	5,284
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	3,923	918	218	42	5,101	4,027	942	218	42	5,229
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4,118	963	218	42	5,341	4,227	989	218	42	5,476
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	3,977	930	218	42	5,167	4,082	955	218	42	5,297
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4,527	1,059	218	42	5,846	4,646	1,087	218	42	5,993
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4,089	956	218	42	5,306	4,197	982	218	42	5,439
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	3,879	907	218	42	5,046	3,982	931	218	42	5,173
			Total Collective Bargaining Unit		91,645	21,433	4,367	840	118,285	94,052	21,996	4,367	840	121,254

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary									
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	$9,566	$2,237	$218	$42	$12,063
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	9,847	2,303	218	42	12,411
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	9,505	2,223	218	42	11,988
4	246701	COWW-Production	Supvr Production	7/21/2008	6,424	1,502	218	42	8,187
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	6,010	1,406	218	42	7,676
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	9,150	2,140	218	42	11,551
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	6,253	1,462	218	42	7,975
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	6,345	1,484	218	42	8,089
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	7,759	1,815	218	42	9,834
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	6,942	1,623	218	42	8,825
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	6,809	1,592	218	42	8,661
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	6,033	1,411	218	42	7,704
13	249401	YORKWW-Production	Supvr Production	6/24/2013	6,680	1,562	218	42	8,503
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	7,438	1,740	218	42	9,438
			Total Non-Collective Bargaining Unit Salary		$104,761	$24,501	$3,056	$588	$132,906
Collective Bargaining Unit									
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$5,141	$1,202	$218	$42	$6,604
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4,777	1,117	218	42	6,154
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	6,016	1,407	218	42	7,684
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	6,416	1,501	218	42	8,177
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	5,464	1,278	218	42	7,002
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	5,442	1,273	218	42	6,975
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	4,439	1,038	218	42	5,737
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	5,424	1,268	218	42	6,953
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4,525	1,058	218	42	5,843
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4,708	1,101	218	42	6,070
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	4,837	1,131	218	42	6,229
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4,130	966	218	42	5,356
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	5,196	1,215	218	42	6,672
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4,179	977	218	42	5,417
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4,134	967	218	42	5,361
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	4,339	1,015	218	42	5,614
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4,190	980	218	42	5,431
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	4,768	1,115	218	42	6,144
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	4,308	1,008	218	42	5,576
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4,087	956	218	42	5,303
			Total Collective Bargaining Unit		96,521	22,574	4,367	840	124,302

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2025 Gross Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	2026 Gross Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Hourly														
1	246701	COWW-Production	Wastewater Operator	9/20/1999	$5,428	$1,269	$218	$42	$6,957	$5,632	$1,317	$218	$42	$7,210
2	246706	COWW-Field Services	Utility Technician	5/30/1995	5,999	1,403	218	42	7,662	6,225	1,456	218	42	7,941
3	246701	COWW-Production	Wastewater Operator	9/9/1996	5,510	1,289	218	42	7,059	5,718	1,337	218	42	7,316
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	5,954	1,392	218	42	7,606	6,178	1,445	218	42	7,883
5	246706	COWW-Field Services	Foreperson	11/10/2003	5,523	1,292	218	42	7,075	5,731	1,340	218	42	7,332
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	5,399	1,263	218	42	6,922	5,602	1,310	218	42	7,172
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	6,777	1,585	218	42	8,622	7,031	1,644	218	42	8,935
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	5,093	1,191	218	42	6,544	5,286	1,236	218	42	6,782
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	6,404	1,498	218	42	8,162	6,645	1,554	218	42	8,460
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	6,208	1,452	218	42	7,920	6,442	1,507	218	42	8,209
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	6,734	1,575	218	42	8,570	6,988	1,634	218	42	8,883
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	5,713	1,336	218	42	7,309	5,927	1,386	218	42	7,574
13	246706	COWW-Field Services	Utility Technician	3/14/2016	5,096	1,192	218	42	6,548	5,288	1,237	218	42	6,785
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	5,016	1,173	218	42	6,449	5,205	1,217	218	42	6,682
15	246701	COWW-Production	Wastewater Operator	5/14/2018	5,332	1,247	218	42	6,840	5,534	1,294	218	42	7,088
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	5,386	1,260	218	42	6,907	5,590	1,307	218	42	7,157
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	5,548	1,297	218	42	7,105	5,757	1,346	218	42	7,364
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	5,453	1,275	218	42	6,989	5,659	1,323	218	42	7,243
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	4,932	1,153	218	42	6,345	5,117	1,197	218	42	6,575
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	5,565	1,302	218	42	7,127	5,775	1,351	218	42	7,386
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	5,285	1,236	218	42	6,782	5,485	1,283	218	42	7,028
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	5,481	1,282	218	42	7,023	5,688	1,330	218	42	7,278
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	5,643	1,320	218	42	7,223	5,854	1,369	218	42	7,484
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4,476	1,047	218	42	5,783	4,645	1,086	218	42	5,992
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	5,205	1,217	218	42	6,682	5,401	1,263	218	42	6,925
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	4,707	1,101	218	42	6,069	4,884	1,142	218	42	6,287
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	5,348	1,251	218	42	6,860	5,550	1,298	218	42	7,108
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	6,544	1,530	218	42	8,334	6,791	1,588	218	42	8,639
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4,491	1,050	218	42	5,802	4,660	1,090	218	42	6,010
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	4,992	1,167	218	42	6,419	5,180	1,211	218	42	6,651
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	5,572	1,303	218	42	7,135	5,782	1,352	218	42	7,394
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	4,566	1,068	218	42	5,894	4,738	1,108	218	42	6,106
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	4,847	1,134	218	42	6,241	5,031	1,177	218	42	6,468
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	4,856	1,136	218	42	6,252	5,039	1,179	218	42	6,478
35	246701	COWW-Production	Wastewater Operator	1/3/2023	5,166	1,208	218	42	6,635	5,361	1,254	218	42	6,875
36	246706	COWW-Field Services	Utility Technician	3/6/2023	4,871	1,139	218	42	6,271	5,054	1,182	218	42	6,497
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	4,547	1,064	218	42	5,871	4,718	1,103	218	42	6,082
38	245801	POWW-Production	Wastewater Operator	4/4/2024	4,996	1,168	218	42	6,424	5,184	1,212	218	42	6,657
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4,042	945	218	42	5,248	4,195	981	218	42	5,436
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	4,725	1,105	218	42	6,090	4,903	1,147	218	42	6,310
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	4,684	1,095	218	42	6,039	4,861	1,137	218	42	6,258
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	3,822	894	218	42	4,976	3,966	928	218	42	5,154
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	-	-	-	-	-	5,283	1,236	218	42	6,779
			Total Non-Collective Bargaining Unit Hourly		$221,934	$51,904	$9,170	$1,764	$284,772	$246,150	$57,567	$9,825	$1,890	$315,433

Pennsylvania-American Water Company - Wastewater SSS General Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2027 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Hourly									
1	246701	COWW-Production	Wastewater Operator	9/20/1999	$5,854	$1,369	$218	$42	$7,483
2	246706	COWW-Field Services	Utility Technician	5/30/1995	6,468	1,513	218	42	8,241
3	246701	COWW-Production	Wastewater Operator	9/9/1996	5,943	1,390	218	42	7,593
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	6,419	1,501	218	42	8,181
5	246706	COWW-Field Services	Foreperson	11/10/2003	5,956	1,393	218	42	7,610
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	5,821	1,361	218	42	7,443
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	7,306	1,709	218	42	9,275
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	5,493	1,285	218	42	7,038
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	6,905	1,615	218	42	8,781
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	6,695	1,566	218	42	8,521
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	7,262	1,698	218	42	9,221
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	6,160	1,441	218	42	7,861
13	246706	COWW-Field Services	Utility Technician	3/14/2016	5,496	1,285	218	42	7,042
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	5,409	1,265	218	42	6,935
15	246701	COWW-Production	Wastewater Operator	5/14/2018	5,750	1,345	218	42	7,356
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	5,808	1,358	218	42	7,427
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	5,984	1,399	218	42	7,644
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	5,881	1,375	218	42	7,517
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	5,318	1,244	218	42	6,822
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	6,002	1,404	218	42	7,666
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	5,699	1,333	218	42	7,293
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	5,911	1,382	218	42	7,554
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	6,084	1,423	218	42	7,767
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4,827	1,129	218	42	6,217
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	5,614	1,313	218	42	7,187
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	5,076	1,187	218	42	6,523
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	5,767	1,349	218	42	7,377
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	7,056	1,650	218	42	8,966
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4,844	1,133	218	42	6,237
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	5,384	1,259	218	42	6,903
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	6,008	1,405	218	42	7,674
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	4,925	1,152	218	42	6,337
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	5,228	1,223	218	42	6,711
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	5,238	1,225	218	42	6,723
35	246701	COWW-Production	Wastewater Operator	1/3/2023	5,571	1,303	218	42	7,135
36	246706	COWW-Field Services	Utility Technician	3/6/2023	5,252	1,228	218	42	6,740
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	4,902	1,147	218	42	6,309
38	245801	POWW-Production	Wastewater Operator	4/4/2024	5,388	1,260	218	42	6,908
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4,360	1,020	218	42	5,640
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	5,097	1,192	218	42	6,549
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	5,052	1,181	218	42	6,494
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	4,122	964	218	42	5,346
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	5,491	1,284	218	42	7,035
			Total Non-Collective Bargaining Unit Hourly		$255,807	$59,826	$9,825	$1,890	$327,348

Pennsylvania-American Water Company - BASA WW Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	$9,932	$2,559	$218	$42	$12,752	$11,357	$2,656	$218	$42	$14,274
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	6,437	1,506	218	42	8,203	6,680	1,562	218	42	8,503
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	6,595	1,542	218	42	8,398	6,845	1,601	218	42	8,706
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	6,670	1,560	218	42	8,490	6,921	1,619	218	42	8,800
			Total Non-Collective Bargaining Unit Salary		$29,635	$7,167	$873	$168	$37,844	$31,803	$7,438	$873	$168	$40,283
Collective Bargaining Unit														
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$5,692	$1,331	$218	$42	$7,284	$5,863	$1,371	$218	$42	$7,494
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	5,288	1,237	218	42	6,785	5,447	1,274	218	42	6,982
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	5,358	1,253	218	42	6,871	5,518	1,291	218	42	7,069
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	5,416	1,267	218	42	6,944	5,579	1,305	218	42	7,145
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	5,644	1,320	218	42	7,224	5,813	1,359	218	42	7,432
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	6,179	1,445	218	42	7,884	6,365	1,488	218	42	8,113
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	5,592	1,308	218	42	7,160	5,760	1,347	218	42	7,367
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	5,601	1,310	218	42	7,171	5,769	1,349	218	42	7,379
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	5,620	1,314	218	42	7,195	5,789	1,354	218	42	7,403
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	6,213	1,453	218	42	7,926	6,399	1,497	218	42	8,156
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	6,042	1,413	218	42	7,715	6,223	1,455	218	42	7,939
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	5,754	1,346	218	42	7,360	5,927	1,386	218	42	7,573
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	5,594	1,308	218	42	7,163	5,761	1,347	218	42	7,369
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	6,167	1,442	218	42	7,869	6,352	1,486	218	42	8,098
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	5,827	1,363	218	42	7,451	6,002	1,404	218	42	7,665
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	5,644	1,320	218	42	7,225	5,814	1,360	218	42	7,434
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	5,612	1,312	218	42	7,185	5,780	1,352	218	42	7,392
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	5,354	1,252	218	42	6,867	5,515	1,290	218	42	7,065
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	5,880	1,375	218	42	7,515	6,056	1,416	218	42	7,733
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	5,665	1,325	218	42	7,250	5,835	1,365	218	42	7,460
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	5,343	1,250	218	42	6,853	5,503	1,287	218	42	7,050
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	5,627	1,316	218	42	7,203	5,795	1,355	218	42	7,411
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	5,312	1,242	218	42	6,815	5,472	1,280	218	42	7,012
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	-	-	-	-	-	5,025	1,175	218	42	6,460
			Total Collective Bargaining Unit		$130,423	$30,502	$5,022	$966	$166,913	$139,363	$32,593	$5,240	$1,008	$178,204
Non-Collective Bargaining Unit Hourly														
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	$3,878	$907	$218	$42	$5,045	$4,025	$941	$218	$42	$5,226
			Total Non-Collective Bargaining Unit Hourly		$3,878	$907	$218	$42	$5,045	$4,025	$941	$218	$42	$5,226

Pennsylvania-American Water Company - BASA WW Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Gross Payroll Taxes
Non-Collective Bargaining Unit Salary									
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	$11,804	$2,760	$218	$42	$14,824
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	6,943	1,624	218	42	8,827
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	7,113	1,664	218	42	9,037
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	7,193	1,682	218	42	9,135
			Total Non-Collective Bargaining Unit Salary		$33,053	$7,730	$873	$168	$41,824
Collective Bargaining Unit									
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$6,038	$1,412	$218	$42	$7,710
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	5,610	1,312	218	42	7,183
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	5,683	1,329	218	42	7,273
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	5,747	1,344	218	42	7,351
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	5,987	1,400	218	42	7,647
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	6,556	1,533	218	42	8,350
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	5,932	1,387	218	42	7,580
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	5,941	1,389	218	42	7,591
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	5,962	1,394	218	42	7,617
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	6,592	1,542	218	42	8,394
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	6,410	1,499	218	42	8,169
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	6,106	1,428	218	42	7,794
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	5,934	1,388	218	42	7,582
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	6,543	1,530	218	42	8,334
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	6,181	1,446	218	42	7,887
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	5,987	1,400	218	42	7,648
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	5,953	1,392	218	42	7,605
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	5,680	1,328	218	42	7,269
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	6,237	1,459	218	42	7,956
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	6,010	1,406	218	42	7,676
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	5,667	1,325	218	42	7,253
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	5,968	1,396	218	42	7,625
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	5,636	1,318	218	42	7,214
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	5,150	1,204	218	42	6,615
			Total Collective Bargaining Unit		$143,512	$33,563	$5,240	$1,008	$183,323
Non-Collective Bargaining Unit Hourly									
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	$4,183	$978	$218	$42	$5,421
			Total Non-Collective Bargaining Unit Hourly		$4,183	$978	$218	$42	$5,421

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
Non-Collective Bargaining Unit Salary														
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	$7,183	$1,680	$218	$42	$9,123	$7,454	$1,743	$218	$42	$9,458
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	5,166	1,208	218	42	6,635	5,361	1,254	218	42	6,876
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	6,597	1,543	218	42	8,400	6,846	1,601	218	42	8,708
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	6,347	1,484	218	42	8,092	6,588	1,541	218	42	8,389
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	6,319	1,478	218	42	8,058	6,559	1,534	218	42	8,353
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	6,976	1,631	218	42	8,868	7,239	1,693	218	42	9,192
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	8,061	1,885	218	42	10,206	8,366	1,957	218	42	10,583
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	6,609	1,546	218	42	8,415	5,144	1,203	164	32	6,543
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	8,556	2,001	218	42	10,817	8,879	2,077	218	42	11,216
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	-	-	-	-	-	6,183	1,446	218	42	7,890
			Total Non-Collective Bargaining Unit Salary		$61,815	$14,457	$1,965	$378	$78,614	$74,803	$17,494	$2,347	$452	$95,096
Collective Bargaining Unit														
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$5,548	$1,298	$218	$42	$7,106	$5,713	$1,336	$218	$42	$7,309
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	7,243	1,694	218	42	9,198	7,453	1,743	218	42	9,457
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	4,942	1,156	218	42	6,358	5,089	1,190	218	42	6,539
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4,550	1,064	218	42	5,875	4,686	1,096	218	42	6,042
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4,551	1,064	218	42	5,876	4,689	1,097	218	42	6,046
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	4,901	1,146	218	42	6,308	5,049	1,181	218	42	6,491
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4,703	1,100	218	42	6,063	4,844	1,133	218	42	6,237
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4,266	998	218	42	5,524	4,395	1,028	218	42	5,683
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	4,868	1,138	218	42	6,267	5,015	1,173	218	42	6,448
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	4,790	1,120	218	42	6,171	4,932	1,153	218	42	6,346
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4,399	1,029	218	42	5,689	4,533	1,060	218	42	5,853
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	6,625	1,549	218	42	8,435	6,815	1,594	218	42	8,669
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	5,036	1,178	218	42	6,474	5,186	1,213	218	42	6,660
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	5,162	1,207	218	42	6,630	5,316	1,243	218	42	6,819
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	7,397	1,730	218	42	9,387	7,617	1,781	218	42	9,659
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	6,789	1,588	218	42	8,637	6,991	1,635	218	42	8,887
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	6,424	1,502	218	42	8,187	6,608	1,545	218	42	8,414
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	4,861	1,137	218	42	6,259	5,006	1,171	218	42	6,437
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	5,147	1,204	218	42	6,611	5,300	1,240	218	42	6,800
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	8,142	1,904	218	42	10,306	8,384	1,961	218	42	10,605
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4,506	1,054	218	42	5,820	4,640	1,085	218	42	5,985
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,751	1,111	218	42	6,123	4,895	1,145	218	42	6,300
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4,632	1,083	218	42	5,975	4,772	1,116	218	42	6,148
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	4,961	1,160	218	42	6,382	5,111	1,195	218	42	6,567
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4,303	1,006	218	42	5,570	4,434	1,037	218	42	5,731
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	5,638	1,319	218	42	7,217	5,807	1,358	218	42	7,425
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	8,248	1,929	218	42	10,438	8,487	1,985	218	42	10,732
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	4,769	1,115	218	42	6,145	4,911	1,149	218	42	6,320
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	5,395	1,262	218	42	6,917	5,557	1,300	218	42	7,117
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4,421	1,034	218	42	5,716	4,555	1,065	218	42	5,880
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4,276	1,000	218	42	5,537	4,406	1,030	218	42	5,696
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4,335	1,014	218	42	5,609	4,465	1,044	218	42	5,769
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,113	1,196	218	42	6,569	5,263	1,231	218	42	6,754
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	7,910	1,850	218	42	10,020	8,145	1,905	218	42	10,310
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	5,598	1,309	218	42	7,168	5,763	1,348	218	42	7,371

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	2027 Gross Payroll Taxes: FICA Withholding	FICA Medicare	SUTA	FUTA	Gross Payroll Taxes
Non-Collective Bargaining Unit Salary									
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	$7,748	$1,812	$218	$42	$9,820
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	5,572	1,303	218	42	7,136
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	7,115	1,664	218	42	9,039
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	6,846	1,601	218	42	8,708
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	6,816	1,594	218	42	8,670
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	7,524	1,760	218	42	9,544
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	8,695	2,034	218	42	10,989
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	5,347	1,251	164	32	6,793
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	9,227	2,158	218	42	11,646
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	6,426	1,503	218	42	8,189
			Total Non-Collective Bargaining Unit Salary		$77,742	$18,182	$2,347	$452	$98,722
Collective Bargaining Unit									
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$5,881	$1,375	$218	$42	$7,517
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	7,674	1,795	218	42	9,729
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	5,241	1,226	218	42	6,727
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	4,826	1,129	218	42	6,215
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	4,829	1,129	218	42	6,219
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	5,201	1,216	218	42	6,677
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	4,988	1,167	218	42	6,415
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	4,526	1,059	218	42	5,845
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	5,165	1,208	218	42	6,633
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	5,077	1,187	218	42	6,524
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	4,668	1,092	218	42	6,021
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	7,011	1,640	218	42	8,911
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	5,342	1,249	218	42	6,851
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	5,475	1,280	218	42	7,016
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	7,845	1,835	218	42	9,940
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	7,200	1,684	218	42	9,145
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	6,803	1,591	218	42	8,655
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	5,156	1,206	218	42	6,622
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	5,459	1,277	218	42	6,995
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	8,634	2,019	218	42	10,914
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	4,779	1,118	218	42	6,157
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,042	1,179	218	42	6,481
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	4,915	1,149	218	42	6,325
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	5,264	1,231	218	42	6,755
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	4,566	1,068	218	42	5,895
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	5,980	1,398	218	42	7,639
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	8,730	2,042	218	42	11,032
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	5,058	1,183	218	42	6,502
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	5,722	1,338	218	42	7,320
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	4,691	1,097	218	42	6,049
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	4,538	1,061	218	42	5,859
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	4,598	1,075	218	42	5,934
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	5,415	1,267	218	42	6,942
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	8,388	1,962	218	42	10,610
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	5,936	1,388	218	42	7,584

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

					2025 Gross Payroll Taxes					2026 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	2025 Total Gross Payroll Taxes	FICA Withholding	FICA Medicare	SUTA	FUTA	2026 Total Gross Payroll Taxes
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	5,052	1,181	218	42	6,493	5,202	1,217	218	42	6,679
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4,470	1,045	218	42	5,776	4,605	1,077	218	42	5,942
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,184	979	218	42	5,423	4,311	1,008	218	42	5,579
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	5,047	1,180	218	42	6,488	5,193	1,215	218	42	6,668
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	9,671	2,262	218	42	12,193	9,949	2,327	218	42	12,536
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	6,671	1,560	218	42	8,491	6,834	1,598	218	42	8,692
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	5,228	1,223	218	42	6,711	5,361	1,254	218	42	6,875
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	5,162	1,207	218	42	6,629	5,294	1,238	218	42	6,793
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	5,717	1,337	218	42	7,314	5,862	1,371	218	42	7,493
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	5,295	1,238	218	42	6,794	5,422	1,268	218	42	6,950
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,524	1,292	218	42	7,076	5,662	1,324	218	42	7,247
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	5,050	1,181	218	42	6,492	5,180	1,211	218	42	6,651
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	6,102	1,427	218	42	7,790	6,249	1,462	218	42	7,971
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	5,264	1,231	218	42	6,756	5,390	1,261	218	42	6,911
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	5,162	1,207	218	42	6,630	5,297	1,239	218	42	6,796
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	4,870	1,139	218	42	6,269	4,987	1,166	218	42	6,414
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	5,501	1,286	218	42	7,048	5,645	1,320	218	42	7,225
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,914	1,383	218	42	7,557	6,060	1,417	218	42	7,738
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4,305	1,007	218	42	5,572	4,417	1,033	218	42	5,710
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	7,030	1,644	218	42	8,935	7,201	1,684	218	42	9,146
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	5,468	1,279	218	42	7,008	5,607	1,311	218	42	7,179
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4,987	1,166	218	42	6,413	5,116	1,196	218	42	6,572
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	5,058	1,183	218	42	6,501	5,189	1,214	218	42	6,663
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	5,534	1,294	218	42	7,089	5,697	1,332	218	42	7,289
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	5,621	1,315	218	42	7,196	5,789	1,354	218	42	7,403
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	5,133	1,201	218	42	6,594	5,286	1,236	218	42	6,783
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4,702	1,100	218	42	6,062	4,702	1,100	218	42	6,062
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4,765	1,114	218	42	6,139	4,765	1,114	218	42	6,139
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	5,207	1,218	218	42	6,686	5,363	1,254	218	42	6,877
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	5,744	1,343	218	42	7,348	5,894	1,378	218	42	7,532
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	4,774	1,116	218	42	6,150	4,896	1,145	218	42	6,302
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	5,699	1,333	218	42	7,293	5,848	1,368	218	42	7,476
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4,879	1,141	218	42	6,280	4,879	1,141	218	42	6,280
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4,784	1,119	218	42	6,164	4,926	1,152	218	42	6,339
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	4,779	1,118	218	42	6,157	4,920	1,151	218	42	6,332
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	5,500	1,286	218	42	7,046	5,659	1,323	218	42	7,243
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	6,362	1,488	218	42	8,110	6,545	1,531	218	42	8,336
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	5,830	1,363	218	42	7,454	5,998	1,403	218	42	7,661
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	5,284	1,236	218	42	6,780	5,438	1,272	218	42	6,970
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	4,998	1,169	218	42	6,427	5,143	1,203	218	42	6,607
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	6,314	1,477	218	42	8,051	6,468	1,513	218	42	8,241
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	6,216	1,454	218	42	7,930	6,368	1,489	218	42	8,118
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4,619	1,080	218	42	5,960	4,757	1,112	218	42	6,130
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4,687	1,096	218	42	6,044	4,827	1,129	218	42	6,216
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4,845	1,133	218	42	6,239	4,989	1,167	218	42	6,416
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4,329	1,012	218	42	5,602	4,438	1,038	218	42	5,736
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4,201	982	218	42	5,443	4,330	1,013	218	42	5,603
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	4,641	1,085	218	42	5,987
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	-	-	-	-	-	4,237	991	218	42	5,488
			Total Collective Bargaining Unit		$440,743	$103,077	$17,904	$3,444	$565,168	$474,373	$110,942	$18,996	$3,654	$607,965
Non-Collective Bargaining Unit Hourly														
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	$6,973	$1,631	$218	$42	$8,864	$7,237	$1,693	$218	$42	$9,190
			Total Non-Collective Bargaining Unit Hourly		$6,973	$1,631	$218	$42	$8,864	$7,237	$1,693	$218	$42	$9,190

Pennsylvania-American Water Company - Wastewater CSS Operations
Payroll Taxes

					2027 Gross Payroll Taxes				
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	FICA Withholding	FICA Medicare	SUTA	FUTA	Gross Payroll Taxes
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	5,357	1,253	218	42	6,870
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	4,743	1,109	218	42	6,113
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	4,440	1,038	218	42	5,739
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	5,342	1,249	218	42	6,852
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	10,244	2,396	218	42	12,900
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	7,003	1,638	218	42	8,901
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	5,499	1,286	218	42	7,045
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	5,430	1,270	218	42	6,960
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	6,012	1,406	218	42	7,678
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	5,552	1,298	218	42	7,111
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	5,806	1,358	218	42	7,424
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	5,313	1,243	218	42	6,816
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	6,401	1,497	218	42	8,159
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	5,521	1,291	218	42	7,072
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	5,435	1,271	218	42	6,966
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	5,110	1,195	218	42	6,565
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	5,792	1,355	218	42	7,408
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	6,211	1,453	218	42	7,924
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4,533	1,060	218	42	5,853
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	7,379	1,726	218	42	9,365
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	5,751	1,345	218	42	7,356
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	5,250	1,228	218	42	6,738
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	5,325	1,245	218	42	6,831
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	5,867	1,372	218	42	7,500
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	5,962	1,394	218	42	7,616
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	5,445	1,273	218	42	6,978
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4,799	1,122	218	42	6,182
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4,863	1,137	218	42	6,261
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	5,523	1,292	218	42	7,075
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	6,048	1,414	218	42	7,722
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	5,023	1,175	218	42	6,458
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	6,001	1,403	218	42	7,665
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4,980	1,165	218	42	6,405
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	5,071	1,186	218	42	6,517
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	5,065	1,185	218	42	6,510
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	5,824	1,362	218	42	7,447
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	6,735	1,575	218	42	8,570
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	6,170	1,443	218	42	7,874
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	5,595	1,308	218	42	7,163
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	5,292	1,238	218	42	6,790
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	6,628	1,550	218	42	8,438
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	6,527	1,526	218	42	8,313
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	4,899	1,146	218	42	6,306
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	4,971	1,163	218	42	6,394
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	5,135	1,201	218	42	6,596
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4,551	1,064	218	42	5,876
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	4,460	1,043	218	42	5,763
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4,742	1,109	218	42	6,111
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	4,338	1,015	218	42	5,613
			Total Collective Bargaining Unit		$487,599	$114,035	$18,996	$3,654	$624,284
Non-Collective Bargaining Unit Hourly									
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	$7,522	$1,759	$218	$42	$9,541
			Total Non-Collective Bargaining Unit Hourly		$7,522	$1,759	$218	$42	$9,541

Group Insurance

Pennsylvania-American Water Company
Group Insurance

	2026	2027
Water Operations		
Non-Collective Bargaining Unit Salary	$6,593,930	$6,840,477
Collective Bargaining Unit	9,793,226	10,159,395
Non-Collective Bargaining Unit Hourly	4,256,620	4,415,775
Total	$20,643,776	$21,415,647
Wastewater SSS General Operations		
Non-Collective Bargaining Unit Salary	$312,055	$323,722
Collective Bargaining Unit	318,835	330,756
Non-Collective Bargaining Unit Hourly	944,451	979,764
Total	$1,575,341	$1,634,242
Wastewater CSS Operations		
Non-Collective Bargaining Unit Salary	$276,142	$286,467
Collective Bargaining Unit	1,609,916	1,670,111
Non-Collective Bargaining Unit Hourly	643	667
Total	$1,886,701	$1,957,245
BASA WW Operations		
Non-Collective Bargaining Unit Salary	$78,600	$81,539
Collective Bargaining Unit	495,888	514,430
Non-Collective Bargaining Unit Hourly	25,466	26,418
Total	$599,954	$622,386

Pennsylvania-American Water Company - Water Operations
Group Insurance

Line #	Cost Center	Cost Center Name		Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	$30,175	$6,124	$36,299	$200,000	$200,000	$384	$48	$384	$45	$31,036	$32,196
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	30,179	6,059	36,238	200,000	200,000	384	48	450	45	31,106	32,269
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	24,797	5,032	29,829	200,000	200,000	384	48	450	45	25,724	26,686
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	30,175	6,124	36,299	151,000	157,000	290	36	251	45	30,798	31,949
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	23,677	4,810	28,488	141,000	146,000	271	34	235	45	24,262	25,169
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	30,175	6,124	36,299	192,000	200,000	369	46	321	45	30,955	32,113
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	30,175	6,124	36,299	193,000	200,000	371	46	322	45	30,959	32,117
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	30,179	6,046	36,225	155,000	161,000	298	37	258	45	30,817	31,969
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	23,677	4,800	28,477	173,000	180,000	332	42	289	45	24,385	25,297
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	30,175	6,124	36,299	152,000	158,000	292	36	253	45	30,801	31,953
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	30,175	6,124	36,299	122,000	126,000	234	29	203	45	30,686	31,833
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	23,681	4,750	28,431	159,000	165,000	305	38	265	45	24,335	25,245
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	23,681	4,750	28,431	143,000	149,000	275	34	239	45	24,274	25,181
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	11,111	1,395	12,506	126,000	131,000	242	30	210	45	11,638	12,073
15	249150	WILK-Other	Sr Supt Production	9/13/1993	23,677	4,810	28,488	175,000	182,000	336	42	292	45	24,393	25,305
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	30,175	6,124	36,299	200,000	200,000	384	48	399	45	31,051	32,212
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	23,677	4,810	28,488	190,000	197,000	365	46	316	45	24,450	25,364
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	30,175	6,124	36,299	179,000	186,000	344	43	298	45	30,905	32,061
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	23,681	4,750	28,431	149,000	154,000	286	36	248	45	24,296	25,204
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995	10,772	2,186	12,958	135,000	141,000	259	32	226	45	11,334	11,758
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	25,011	5,020	30,031	180,000	187,000	346	43	301	45	25,745	26,708
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989	23,677	4,810	28,488	200,000	200,000	384	48	384	45	24,539	25,456
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	23,677	4,810	28,488	160,000	166,000	307	38	266	45	24,334	25,244
24	240114	CORP-Engineering	Project Manager	5/16/1998	30,175	6,124	36,299	178,000	185,000	342	43	296	45	30,901	32,056
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	10,773	2,164	12,937	200,000	200,000	384	48	407	45	11,657	12,093
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	23,677	4,810	28,488	154,000	160,000	296	37	256	45	24,311	25,220
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	23,681	4,760	28,441	200,000	200,000	384	48	450	45	24,608	25,528
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	23,681	4,760	28,441	188,000	195,000	361	45	313	45	24,445	25,359
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	11,301	1,395	12,696	177,000	184,000	340	42	296	45	12,024	12,474
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	10,772	2,186	12,958	168,000	175,000	323	40	280	45	11,460	11,889
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	24,797	5,021	29,818	200,000	200,000	384	48	420	45	25,694	26,655
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	23,677	4,810	28,488	159,000	165,000	305	38	265	45	24,331	25,241
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998	30,175	6,124	36,299	200,000	200,000	384	48	397	45	31,049	32,210
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	30,175	6,124	36,299	156,000	162,000	300	37	260	45	30,817	31,969
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999	24,727	5,012	29,739	163,000	170,000	313	39	272	45	25,397	26,346
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	30,175	6,124	36,299	200,000	200,000	384	48	386	45	31,038	32,198
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999	24,797	5,032	29,829	158,000	164,000	303	38	263	45	25,446	26,398
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	30,175	6,124	36,299	143,000	148,000	275	34	238	45	30,767	31,917
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	24,801	4,977	29,778	143,000	149,000	275	34	239	45	25,394	26,343
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	10,773	2,159	12,932	145,000	151,000	278	35	242	45	11,374	11,799
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	30,175	6,124	36,299	195,000	200,000	374	47	325	45	30,966	32,124
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990	23,677	4,810	28,488	147,000	153,000	282	35	245	45	24,285	25,194
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	13,451	1,395	14,846	145,000	150,000	278	35	241	45	14,051	14,576
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	30,175	6,124	36,299	195,000	200,000	374	47	325	45	30,966	32,124
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	30,175	6,124	36,299	180,000	187,000	346	43	300	45	30,909	32,065
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	10,772	2,186	12,958	191,000	198,000	367	46	318	45	11,548	11,980
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	30,175	6,124	36,299	200,000	200,000	384	48	396	45	31,048	32,209
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	30,175	6,124	36,299	200,000	200,000	384	48	339	45	30,991	32,150
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	23,677	4,810	28,488	139,000	145,000	267	33	232	45	24,255	25,162
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	23,681	4,750	28,431	171,000	178,000	328	41	285	45	24,381	25,292
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	30,179	6,059	36,238	165,000	171,000	317	40	275	45	30,856	32,009
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	30,175	6,124	36,299	200,000	200,000	384	48	349	45	31,001	32,160
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	23,681	4,760	28,441	187,000	195,000	359	45	312	45	24,442	25,356
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	30,179	6,059	36,238	180,000	187,000	346	43	300	45	30,913	32,069
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	30,175	6,124	36,299	185,000	192,000	355	44	308	45	30,928	32,084
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	30,175	6,124	36,299	162,000	168,000	311	39	270	45	30,840	31,993
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	10,772	2,186	12,958	128,000	133,000	246	31	214	45	11,307	11,730
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	30,175	6,124	36,299	158,000	164,000	303	38	263	45	30,824	31,977
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	10,773	2,159	12,932	200,000	200,000	384	48	450	45	11,701	12,138
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	30,175	6,124	36,299	151,000	157,000	290	36	251	45	30,798	31,949
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	10,772	2,186	12,958	131,000	136,000	252	31	218	45	11,318	11,741
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	23,677	4,810	28,488	200,000	200,000	384	48	450	45	24,605	25,525
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	10,772	2,186	12,958	200,000	200,000	384	48	341	45	11,590	12,024
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	23,677	4,810	28,488	178,000	186,000	342	43	297	45	24,405	25,317
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	30,175	6,124	36,299	143,000	149,000	275	34	238	45	30,767	31,918
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	13,614	1,539	15,153	200,000	200,000	384	48	450	45	14,541	15,085

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	30,175	6,124	36,299	134,000	139,000	257	32	223	45	30,733	31,882
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	30,175	6,110	36,285	136,000	141,000	261	33	227	45	30,741	31,890
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	30,175	6,124	36,299	152,000	158,000	292	36	254	45	30,802	31,954
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	24,797	5,032	29,829	189,000	196,000	363	45	315	45	25,565	26,521
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	23,677	4,810	28,488	140,000	146,000	269	34	233	45	24,259	25,166
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009				197,000	200,000	378	47	329	45	800	830
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	30,175	6,110	36,285	161,000	167,000	309	39	269	45	30,836	31,989
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	25,011	5,020	30,031	200,000	200,000	384	48	337	45	25,825	26,791
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	37,450	3,908	41,358	200,000	200,000	384	48	384	45	38,312	39,744
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	30,179	6,059	36,238	170,000	177,000	326	41	284	45	30,876	32,030
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008				200,000	200,000	384	48	450	45	927	962
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	10,772	2,186	12,958	139,000	145,000	267	33	232	45	11,349	11,773
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	30,179	6,059	36,238	200,000	200,000	384	48	343	45	30,999	32,158
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	30,175	6,124	36,299	200,000	200,000	384	48	441	45	31,093	32,256
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	30,175	6,124	36,299	149,000	154,000	286	36	248	45	30,789	31,941
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	23,677	4,810	28,488	143,000	149,000	275	34	238	45	24,270	25,177
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	30,179	6,059	36,238	176,000	183,000	338	42	294	45	30,899	32,054
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	30,175	6,124	36,299	200,000	200,000	384	48	382	45	31,035	32,195
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	30,179	6,059	36,238	200,000	200,000	384	48	415	45	31,072	32,233
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	30,175	6,124	36,299	169,000	176,000	324	41	281	45	30,867	32,021
90	246501	COAT-Production	Supvr Production	4/12/2010	10,773	2,159	12,932	142,000	147,000	273	34	236	45	11,362	11,787
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	10,772	2,186	12,958	135,000	140,000	259	32	225	45	11,334	11,758
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010				165,000	172,000	317	40	276	45	677	703
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	30,175	6,124	36,299	200,000	200,000	384	48	380	45	31,032	32,192
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	30,175	6,124	36,299	165,000	172,000	317	40	275	45	30,852	32,005
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	30,179	6,059	36,238	155,000	161,000	298	37	258	45	30,817	31,970
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	30,175	6,124	36,299	139,000	145,000	267	33	232	45	30,752	31,902
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	11,309	2,330	13,639	121,000	125,000	232	29	201	45	11,817	12,258
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	10,773	2,164	12,937	152,000	158,000	292	36	254	45	11,401	11,827
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	10,772	2,186	12,958	164,000	170,000	315	39	273	45	11,444	11,872
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	25,469	3,211	28,681	200,000	200,000	384	48	335	45	26,281	27,264
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	30,175	6,124	36,299	200,000	200,000	384	48	381	45	31,033	32,194
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	10,772	2,186	12,958	164,000	171,000	315	39	274	45	11,445	11,873
103	240306	CORP-Field Service	Project Manager	3/4/2013	30,175	6,124	36,299	189,000	197,000	363	45	316	45	30,944	32,101
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	23,681	4,750	28,431	140,000	146,000	269	34	234	45	24,263	25,170
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	10,773	2,164	12,937	142,000	147,000	273	34	236	45	11,361	11,786
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	23,677	4,810	28,488	200,000	200,000	384	48	417	45	24,571	25,490
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	10,772	2,186	12,958	140,000	145,000	269	34	233	45	11,352	11,777
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	30,179	6,059	36,238	134,000	140,000	257	32	224	45	30,738	31,887
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	30,175	6,124	36,299	200,000	200,000	384	48	368	45	31,021	32,180
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	30,918	3,069	33,987	200,000	200,000	384	48	441	45	31,837	33,027
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	32,480	3,908	36,388	147,000	153,000	282	35	245	45	33,088	34,325
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	31,290	3,773	35,064	137,000	142,000	263	33	228	45	31,860	33,051
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	23,677	4,810	28,488	132,000	138,000	253	32	221	45	24,228	25,134
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	30,175	6,124	36,299	131,000	136,000	252	31	218	45	30,721	31,870
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	30,179	6,059	36,238	150,000	156,000	288	36	251	45	30,799	31,951
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	23,677	4,810	28,488	121,000	125,000	232	29	201	45	24,185	25,089
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	30,175	6,124	36,299	147,000	153,000	282	35	246	45	30,783	31,934
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	12,099	1,357	13,456	147,000	152,000	282	35	244	45	12,706	13,181
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	30,175	6,124	36,299	200,000	200,000	384	48	397	45	31,049	32,210
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015				133,000	138,000	255	32	222	45	554	575
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	25,449	3,211	28,661	131,000	137,000	252	31	219	45	25,997	26,969
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	11,112	1,372	12,485	200,000	200,000	384	48	397	45	11,987	12,435
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	32,205	3,830	36,034	149,000	155,000	286	36	248	45	32,820	34,047
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	23,677	4,810	28,488	120,000	124,000	230	29	199	45	24,181	25,085
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	30,175	6,124	36,299	146,000	151,000	280	35	243	45	30,778	31,929
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	30,175	6,124	36,299	188,000	195,000	361	45	314	45	30,940	32,097
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	30,175	6,124	36,299	144,000	149,000	276	35	240	45	30,771	31,921
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	30,179	6,059	36,238	154,000	160,000	296	37	257	45	30,814	31,966
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	30,029	6,016	36,046	166,000	172,000	319	40	276	45	30,709	31,858
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	30,179	6,059	36,238	200,000	200,000	384	48	450	45	31,106	32,269
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	30,175	6,124	36,299	139,000	145,000	267	33	232	45	30,752	31,902
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	30,175	6,124	36,299	200,000	200,000	384	48	363	45	31,015	32,175
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	30,175	6,124	36,299	200,000	200,000	384	48	428	45	31,080	32,242
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	30,175	6,124	36,299	187,000	194,000	359	45	312	45	30,936	32,093
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	30,175	6,124	36,299	137,000	143,000	263	33	229	45	30,745	31,895
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	30,175	6,124	36,299	143,000	149,000	275	34	239	45	30,768	31,918
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	30,175	6,124	36,299	200,000	200,000	384	48	396	45	31,048	32,209
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	24,797	5,032	29,829	200,000	200,000	384	48	345	45	25,619	26,577

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	30,175	6,124	36,299	175,000	182,000	336	42	292	45	30,890	32,045
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018	1,011	263	1,274	185,000	192,000	355	44	308	45	1,764	1,830
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	15,401	1,395	16,796	184,000	192,000	353	44	307	45	16,151	16,755
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	24,797	5,032	29,829	128,000	133,000	246	31	214	45	25,333	26,280
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	30,175	6,124	36,299	138,000	143,000	265	33	230	45	30,748	31,898
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	1,161	306	1,466	165,000	172,000	317	40	275	45	1,837	1,906
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	30,175	6,124	36,299	183,000	190,000	351	44	305	45	30,920	32,076
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	30,175	6,124	36,299	138,000	143,000	265	33	229	45	30,748	31,897
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	23,677	4,810	28,488	133,000	138,000	255	32	222	45	24,232	25,138
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	24,801	4,977	29,778	149,000	155,000	286	36	248	45	25,416	26,366
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	11,851	1,395	13,246	191,000	199,000	367	46	318	45	12,627	13,099
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	30,175	6,124	36,299	139,000	144,000	267	33	231	45	30,752	31,902
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	24,797	5,032	29,829	140,000	146,000	269	34	234	45	25,379	26,328
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	24,622	3,069	27,691	128,000	133,000	246	31	213	45	25,157	26,098
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	10,772	2,186	12,958	130,000	135,000	250	31	216	45	11,314	11,737
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	24,797	5,032	29,829	130,000	135,000	250	31	217	45	25,340	26,288
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	23,876	3,009	26,885	149,000	155,000	286	36	249	45	24,491	25,407
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	24,797	5,032	29,829	139,000	144,000	267	33	231	45	25,374	26,322
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	30,175	6,124	36,299	147,000	152,000	282	35	244	45	30,782	31,933
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	37,450	3,908	41,358	200,000	200,000	384	48	450	45	38,378	39,812
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	30,175	6,124	36,299	155,000	161,000	298	37	258	45	30,813	31,965
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	23,677	4,810	28,488	130,000	135,000	250	31	216	45	24,220	25,126
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	30,175	6,124	36,299	139,000	144,000	267	33	231	45	30,752	31,902
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	30,179	6,046	36,225	167,000	173,000	321	40	278	45	30,863	32,017
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	30,175	6,124	36,299	139,000	144,000	267	33	231	45	30,751	31,901
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	10,799	1,357	12,156	149,000	154,000	286	36	248	45	11,414	11,841
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	30,179	6,046	36,225	128,000	133,000	246	31	213	45	30,714	31,863
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	24,727	5,007	29,734	134,000	139,000	257	32	223	45	25,285	26,230
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	1,161	306	1,466	134,000	139,000	257	32	223	45	1,718	1,783
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	15,402	1,372	16,775	148,000	153,000	284	36	246	45	16,013	16,612
170	240114	CORP-Engineering	Project Manager	5/20/2019	30,175	6,124	36,299	171,000	178,000	328	41	285	45	30,875	32,029
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	30,179	6,059	36,238	130,000	136,000	250	31	217	45	30,723	31,871
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	23,681	4,760	28,441	146,000	152,000	280	35	243	45	24,285	25,193
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	10,952	1,372	12,325	144,000	149,000	276	35	240	45	11,548	11,980
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	10,718	2,171	12,889	165,000	171,000	317	40	274	45	11,394	11,820
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	25,822	3,069	28,891	164,000	171,000	315	39	274	45	26,495	27,486
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	30,175	6,124	36,299	143,000	149,000	275	34	239	45	30,768	31,919
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	1,161	306	1,466	140,000	145,000	269	34	233	45	1,741	1,806
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019	30,175	6,124	36,299	200,000	200,000	384	48	450	45	31,102	32,265
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	10,772	2,186	12,958	123,000	127,000	236	30	204	45	11,287	11,709
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	30,520	3,908	34,428	113,000	117,000	217	27	188	45	30,998	32,157
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020				127,000	132,000	244	30	212	45	532	552
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	31,700	3,908	35,608	131,000	136,000	252	31	218	45	32,246	33,452
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	23,677	4,810	28,488	191,000	199,000	367	46	319	45	24,454	25,368
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	30,175	6,124	36,299	139,000	144,000	267	33	231	45	30,752	31,901
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	24,797	5,032	29,829	132,000	138,000	253	32	221	45	25,348	26,296
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	24,797	5,021	29,818	146,000	152,000	280	35	244	45	25,401	26,351
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020				126,000	131,000	242	30	210	45	528	547
189	240114	CORP-Engineering	Project Manager	6/8/2020	11,852	1,372	13,225	178,000	185,000	342	43	297	45	12,579	13,049
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	24,392	3,069	27,461	114,000	119,000	219	27	191	45	24,874	25,804
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020				187,000	194,000	359	45	311	45	760	789
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	30,175	6,124	36,299	181,000	188,000	348	43	301	45	30,912	32,068
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	14,402	1,372	15,775	131,000	136,000	252	31	219	45	14,950	15,508
194	240114	CORP-Engineering	Engineer	10/12/2020	10,772	2,186	12,958	117,000	122,000	225	28	195	45	11,265	11,686
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	23,677	4,810	28,488	132,000	137,000	253	32	220	45	24,228	25,134
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	30,400	3,908	34,308	138,000	144,000	265	33	231	45	30,974	32,132
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	30,175	6,124	36,299	127,000	133,000	244	30	212	45	30,707	31,855
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	30,175	6,124	36,299	147,000	153,000	282	35	245	45	30,782	31,933
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	30,175	6,124	36,299	143,000	149,000	275	34	239	45	30,768	31,918
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	23,677	4,810	28,488	188,000	195,000	361	45	313	45	24,441	25,355
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	10,773	2,164	12,937	200,000	200,000	384	48	354	45	11,605	12,039
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	30,175	6,124	36,299	135,000	141,000	259	32	225	45	30,737	31,886
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	951	252	1,204	162,000	169,000	311	39	270	45	1,617	1,677
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	10,773	2,159	12,932	131,000	136,000	252	31	218	45	11,320	11,743
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	30,175	6,124	36,299	134,000	140,000	257	32	224	45	30,733	31,883

Pennsylvania-American Water Company - Water Operations
Group Insurance

						Gross Group Insurance									
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	24,414	3,040	27,454	129,000	134,000	248	31	215	45	24,953	25,886
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	11,313	2,275	13,588	122,000	127,000	234	29	203	45	11,825	12,267
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	34,950	3,908	38,858	200,000	200,000	384	48	450	45	35,878	37,219
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	30,175	6,124	36,299	128,000	133,000	246	31	214	45	30,711	31,859
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	11,265	1,504	12,769	130,000	135,000	250	31	217	45	11,808	12,250
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	24,731	4,952	29,683	148,000	154,000	284	36	246	45	25,342	26,290
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	31,705	3,830	35,534	148,000	154,000	284	36	246	45	32,316	33,524
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	30,175	6,124	36,299	145,000	151,000	278	35	242	45	30,775	31,926
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	24,949	3,211	28,161	128,000	133,000	246	31	214	45	25,485	26,438
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022				192,000	199,000	369	46	319	45	779	809
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022				157,000	163,000	301	38	262	45	646	670
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	10,772	2,186	12,958	182,000	189,000	349	44	303	45	11,514	11,944
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	30,175	6,124	36,299	142,000	148,000	273	34	237	45	30,764	31,915
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	10,772	2,186	12,958	136,000	142,000	261	33	227	45	11,338	11,762
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	10,772	2,186	12,958	131,000	136,000	252	31	218	45	11,318	11,741
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	34,300	3,908	38,208	177,000	184,000	340	42	295	45	35,023	36,333
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	10,358	2,078	12,436	125,000	129,000	240	30	208	45	10,881	11,287
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	26,903	3,145	30,049	123,000	128,000	236	30	205	45	27,419	28,444
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022				128,000	133,000	246	31	214	45	535	556
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022				134,000	139,000	257	32	223	45	557	578
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	11,152	1,372	12,525	143,000	148,000	275	34	238	45	11,744	12,183
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	10,773	2,159	12,932	132,000	138,000	253	32	221	45	11,324	11,748
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	118	33	151	175,000	182,000	336	42	291	45	832	864
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023				144,000	150,000	276	35	240	45	597	619
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	37,450	3,908	41,358	148,000	154,000	284	36	246	45	38,062	39,485
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	30,520	3,908	34,428	200,000	200,000	384	48	428	45	31,426	32,601
232	240114	CORP-Engineering	Engineer	5/15/2023				105,000	109,000	202	25	175	45	447	464
233	240114	CORP-Engineering	Engineer	9/18/2023				105,000	109,000	202	25	175	45	447	464
234	240114	CORP-Engineering	Engineer	6/26/2023	10,772	2,186	12,958	108,000	112,000	207	26	180	45	11,230	11,650
235	240114	CORP-Engineering	Project Manager	6/26/2023	23,846	4,779	28,625	184,000	191,000	353	44	307	45	24,595	25,515
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	10,772	2,186	12,958	184,000	192,000	353	44	307	45	11,522	11,952
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	30,175	6,124	36,299	200,000	200,000	384	48	373	45	31,025	32,186
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	10,773	2,164	12,937	109,000	114,000	209	26	182	45	11,236	11,656
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024				127,000	132,000	244	30	212	45	531	551
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	10,772	2,186	12,958	111,000	115,000	213	27	184	45	11,241	11,661
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	37,455	3,843	41,298	169,000	176,000	324	41	282	45	38,147	39,573
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	10,772	2,186	12,958	126,000	131,000	242	30	210	45	11,300	11,722
243	243301	BUTL-Production	Supvr Production	5/6/2024	30,175	6,124	36,299	130,000	135,000	250	31	216	45	30,717	31,865
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024				106,000	110,000	204	25	177	45	451	468
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	12,801	1,395	14,196	108,000	112,000	207	26	180	45	13,259	13,755
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	24,801	4,966	29,767	192,000	200,000	369	46	321	45	25,582	26,538
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024				141,000	147,000	271	34	235	45	585	607
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	30,375	3,801	34,175	132,000	137,000	253	32	220	45	30,925	32,082
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	30,175	6,124	36,299	168,000	175,000	323	40	281	45	30,864	32,018
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	414	108	522	176,000	183,000	338	42	294	45	1,133	1,176
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	30,179	6,059	36,238	145,000	151,000	278	35	242	45	30,780	31,931
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	10,971	1,395	12,366	140,000	146,000	269	34	234	45	11,552	11,984
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	23,677	4,810	28,488	174,000	181,000	334	42	291	45	24,389	25,301
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	30,179	6,059	36,238	132,000	138,000	253	32	221	45	30,730	31,879
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	11,092	1,372	12,465	121,000	126,000	232	29	202	45	11,601	12,035
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025				163,000	170,000	313	39	272	45	670	695
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	10,772	2,186	12,958	109,000	113,000	209	26	182	45	11,234	11,654
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	1,161	306	1,466	200,000	200,000	384	48	415	45	2,053	2,130
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	10,772	2,186	12,958	179,000	186,000	344	43	298	45	11,502	11,932
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	10,772	2,186	12,958	101,000	105,000	194	24	169	45	11,204	11,623
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025				200,000	200,000	384	48	415	45	892	926
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	10,773	2,164	12,937	140,000	146,000	269	34	233	45	11,354	11,779
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025				183,000	190,000	351	44	305	45	745	773
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025	12,152	1,372	13,525	140,000	146,000	269	34	233	45	12,734	13,210
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	22,147	4,199	26,345	200,000	200,000	384	48	371	45	22,995	23,855
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance										
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	22,147	4,199	26,345	200,000	200,000	384	48	371	45	22,995	23,855
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	198	45	22,647	23,494
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	181,000	188,000	348	43	301	45	22,884	23,739
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
			Total Non-Collective Bargaining Unit Salary		$6,398,286	$1,202,209	$7,600,494	$46,692,000	$48,115,000	$89,649	$11,206	$81,443	$13,346	$6,593,930	$6,840,477
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	$9,939	$2,342	$12,280	$101,000	$104,000	$194	$2	$0	$45	$10,180	$10,561
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987	17,602	4,457	22,059	101,000	104,000	194	2	-	45	17,844	18,511
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	21,450	4,338	25,788	107,000	111,000	205	2	-	45	21,703	22,515
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	17,599	4,505	22,104	100,000	104,000	192	2	-	45	17,839	18,506
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	9,939	2,342	12,280	99,000	101,000	190	2	-	45	10,176	10,557
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	21,454	4,293	25,747	98,000	100,000	188	2	-	45	21,690	22,501
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	30,337	5,261	35,598	109,000	112,000	209	2	-	45	30,594	31,738
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	35,594	3,663	39,257	98,000	100,000	188	2	-	45	35,830	37,170
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	17,599	4,505	22,104	99,000	101,000	190	2	-	45	17,837	18,504
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	30,342	5,198	35,540	102,000	104,000	196	2	-	45	30,586	31,730
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	10,341	2,466	12,807	99,000	101,000	190	2	-	45	10,579	10,974
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	21,454	4,293	25,747	103,000	106,000	198	2	-	45	21,699	22,511
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	30,342	5,212	35,555	104,000	107,000	200	2	-	45	30,590	31,734
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	21,454	4,293	25,747	99,000	101,000	190	2	-	45	21,692	22,503
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
25	243301	BUTL-Production	Operator U537O	5/4/1998	1,062	327	1,389	102,000	104,000	196	2	-	45	1,305	1,354
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	769	237	1,006	98,000	100,000	188	2	-	45	1,005	1,042
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	10,341	2,455	12,796	99,000	101,000	190	2	-	45	10,579	10,975
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	9,939	2,342	12,280	102,000	104,000	196	2	-	45	10,182	10,563
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993				99,000	101,000	190	2	-	45	238	247
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	21,454	4,282	25,736	98,000	100,000	188	2	-	45	21,690	22,501
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	9,939	2,342	12,280	99,000	101,000	190	2	-	45	10,176	10,557
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	30,337	5,275	35,612	98,000	99,000	188	2	-	45	30,573	31,716
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	17,599	4,505	22,104	94,000	97,000	180	2	-	45	17,827	18,494
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987	21,450	4,338	25,788	96,000	98,000	184	2	-	45	21,682	22,493
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	9,939	2,342	12,280	92,000	94,000	177	2	-	45	10,163	10,543
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	30,337	5,275	35,612	94,000	97,000	180	2	-	45	30,565	31,708
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	30,337	5,275	35,612	98,000	101,000	188	2	-	45	30,573	31,716
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	9,939	2,342	12,280	92,000	94,000	177	2	-	45	10,163	10,543
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	9,939	2,342	12,280	94,000	97,000	180	2	-	45	10,167	10,547

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	30,342	5,212	35,555	96,000	99,000	184	2	-	45	30,574	31,718
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989	21,454	4,293	25,747	95,000	98,000	182	2	-	45	21,684	22,495
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	21,450	4,338	25,788	92,000	94,000	177	2	-	45	21,674	22,485
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	9,939	2,342	12,280	98,000	101,000	188	2	-	45	10,174	10,555
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	9,939	2,342	12,280	96,000	99,000	184	2	-	45	10,170	10,551
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	9,939	2,342	12,280	94,000	96,000	180	2	-	45	10,167	10,547
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	9,940	2,320	12,260	98,000	101,000	188	2	-	45	10,176	10,557
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	9,940	2,315	12,255	98,000	101,000	188	2	-	45	10,176	10,557
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	9,939	2,342	12,280	98,000	101,000	188	2	-	45	10,174	10,555
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	21,450	4,338	25,788	94,000	96,000	180	2	-	45	21,678	22,489
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	21,450	4,327	25,778	98,000	101,000	188	2	-	45	21,686	22,497
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	21,450	4,338	25,788	96,000	98,000	184	2	-	45	21,682	22,493
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	30,337	5,275	35,612	90,000	93,000	173	2	-	45	30,557	31,700
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	30,337	5,275	35,612	94,000	97,000	180	2	-	45	30,565	31,708
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	30,337	5,275	35,612	94,000	96,000	180	2	-	45	30,565	31,708
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	30,337	5,261	35,598	91,000	94,000	175	2	-	45	30,559	31,702
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983	21,454	4,293	25,747	92,000	94,000	177	2	-	45	21,678	22,489
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996	10,231	2,432	12,663	93,000	96,000	179	2	-	45	10,457	10,848
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	21,454	4,293	25,747	93,000	96,000	179	2	-	45	21,680	22,491
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	17,599	4,505	22,104	93,000	96,000	179	2	-	45	17,825	18,492
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	9,939	2,342	12,280	100,000	103,000	192	2	-	45	10,178	10,559
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	9,939	2,342	12,280	101,000	104,000	194	2	-	45	10,180	10,561
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	21,450	4,338	25,788	101,000	104,000	194	2	-	45	21,692	22,503
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	30,342	5,212	35,555	99,000	101,000	190	2	-	45	30,580	31,724
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	9,939	2,342	12,280	107,000	111,000	205	2	-	45	10,192	10,573
78	244101	INDI-Production	Operator U537O	8/9/1999	9,940	2,320	12,260	102,000	104,000	196	2	-	45	10,184	10,565
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	9,939	2,342	12,280	98,000	101,000	188	2	-	45	10,174	10,555
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	21,454	4,282	25,736	96,000	99,000	184	2	-	45	21,686	22,497
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	9,939	2,342	12,280	100,000	104,000	192	2	-	45	10,178	10,559
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	9,939	2,342	12,280	93,000	96,000	179	2	-	45	10,165	10,545
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	21,454	4,293	25,747	101,000	104,000	194	2	-	45	21,696	22,507
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	17,599	4,505	22,104	103,000	106,000	198	2	-	45	17,844	18,512
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	30,337	5,275	35,612	96,000	98,000	184	2	-	45	30,569	31,712
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	11,643	1,263	12,906	102,000	104,000	196	2	-	45	11,886	12,331
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	21,450	4,338	25,788	99,000	101,000	190	2	-	45	21,688	22,499
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	21,454	4,293	25,747	99,000	101,000	190	2	-	45	21,692	22,503
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	21,450	4,338	25,788	98,000	101,000	188	2	-	45	21,686	22,497
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	30,342	5,212	35,555	96,000	98,000	184	2	-	45	30,574	31,718
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	17,599	4,505	22,104	100,000	104,000	192	2	-	45	17,839	18,506
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	30,299	5,200	35,499	98,000	100,000	188	2	-	45	30,534	31,676
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	9,940	2,315	12,255	94,000	97,000	180	2	-	45	10,169	10,549
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	21,743	4,428	26,171	101,000	103,000	194	2	-	45	21,984	22,806
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	21,450	4,338	25,788	103,000	107,000	198	2	-	45	21,695	22,507
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	17,599	4,505	22,104	86,000	89,000	165	2	-	45	17,812	18,478
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005	9,885	2,304	12,190	103,000	107,000	198	2	-	45	10,131	10,510
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	30,337	5,275	35,612	93,000	96,000	179	2	-	45	30,563	31,706
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	17,599	4,505	22,104	99,000	101,000	190	2	-	45	17,837	18,504
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	10,345	2,420	12,765	98,000	100,000	188	2	-	45	10,581	10,977
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	9,939	2,342	12,280	93,000	96,000	179	2	-	45	10,165	10,545
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005				99,000	101,000	190	2	-	45	238	247
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005	17,602	4,457	22,059	91,000	93,000	175	2	-	45	17,825	18,491
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	21,450	4,338	25,788	91,000	94,000	175	2	-	45	21,672	22,483
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	30,342	5,198	35,540	98,000	100,000	188	2	-	45	30,578	31,722
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005				100,000	104,000	192	2	-	45	240	249
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	29,435	4,993	34,428	103,000	106,000	198	2	-	45	29,680	30,790

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	30,342	5,212	35,555	103,000	106,000	198	2	-	45	30,588	31,732
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	9,940	2,320	12,260	98,000	100,000	188	2	-	45	10,176	10,557
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006				88,000	91,000	169	2	-	45	217	225
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006				101,000	104,000	194	2	-	45	242	251
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	9,939	2,342	12,280	91,000	93,000	175	2	-	45	10,161	10,541
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	9,940	2,315	12,255	103,000	106,000	198	2	-	45	10,186	10,567
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	21,450	4,338	25,788	101,000	104,000	194	2	-	45	21,692	22,503
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	12,240	1,226	13,466	99,000	101,000	190	2	-	45	12,477	12,944
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	21,450	4,338	25,788	91,000	94,000	175	2	-	45	21,672	22,483
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	30,337	5,275	35,612	99,000	102,000	190	2	-	45	30,575	31,718
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	21,450	4,338	25,788	103,000	106,000	198	2	-	45	21,695	22,507
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	21,450	4,338	25,788	96,000	99,000	184	2	-	45	21,682	22,493
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	17,599	4,505	22,104	102,000	104,000	196	2	-	45	17,842	18,510
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	653	204	858	100,000	104,000	192	2	-	45	893	926
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	9,939	2,342	12,280	98,000	101,000	188	2	-	45	10,174	10,555
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	9,940	2,320	12,260	98,000	100,000	188	2	-	45	10,176	10,557
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	21,450	4,338	25,788	98,000	100,000	188	2	-	45	21,686	22,497
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	9,940	2,315	12,255	98,000	100,000	188	2	-	45	10,176	10,557
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	30,342	5,212	35,555	95,000	98,000	182	2	-	45	30,573	31,716
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	30,342	5,212	35,555	100,000	104,000	192	2	-	45	30,582	31,726
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	9,939	2,337	12,275	103,000	106,000	198	2	-	45	10,184	10,565
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	1,062	327	1,389	99,000	101,000	190	2	-	45	1,299	1,348
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	9,939	2,342	12,280	94,000	97,000	180	2	-	45	10,167	10,547
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	17,599	4,496	22,095	96,000	98,000	184	2	-	45	17,831	18,498
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	21,450	4,338	25,788	94,000	97,000	180	2	-	45	21,678	22,489
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	30,337	5,275	35,612	93,000	95,000	179	2	-	45	30,563	31,706
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	17,599	4,505	22,104	84,000	87,000	161	2	-	45	17,808	18,474
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	9,939	2,342	12,280	93,000	96,000	179	2	-	45	10,165	10,545
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	30,337	5,275	35,612	91,000	94,000	175	2	-	45	30,559	31,702
161	244101	INDI-Production	Operator U537O	8/13/2007	17,599	4,505	22,104	102,000	104,000	196	2	-	45	17,842	18,510
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	17,599	4,505	22,104	92,000	95,000	177	2	-	45	17,823	18,490
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	21,450	4,338	25,788	98,000	101,000	188	2	-	45	21,686	22,497
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	9,939	2,342	12,280	91,000	93,000	175	2	-	45	10,161	10,541
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	30,337	5,275	35,612	96,000	98,000	184	2	-	45	30,569	31,712
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	21,450	4,338	25,788	101,000	104,000	194	2	-	45	21,692	22,503
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	10,191	2,381	12,571	98,000	100,000	188	2	-	45	10,426	10,816
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	21,450	4,338	25,788	96,000	99,000	184	2	-	45	21,682	22,493
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	30,342	5,212	35,555	100,000	104,000	192	2	-	45	30,582	31,726
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	9,939	2,342	12,280	93,000	95,000	179	2	-	45	10,165	10,545
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	9,939	2,342	12,280	101,000	104,000	194	2	-	45	10,180	10,561
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	12,843	1,263	14,106	98,000	100,000	188	2	-	45	13,078	13,567
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	10,345	1,242	11,586	98,000	99,000	188	2	-	45	10,580	10,976

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	21,450	4,338	25,788	98,000	99,000	188	2	-	45	21,686	22,497
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	30,337	5,275	35,612	93,000	95,000	179	2	-	45	30,563	31,706
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	21,450	4,338	25,788	103,000	106,000	198	2	-	45	21,695	22,507
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	21,454	4,293	25,747	98,000	100,000	188	2	-	45	21,690	22,501
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	30,342	5,212	35,555	99,000	101,000	190	2	-	45	30,580	31,724
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	30,337	5,275	35,612	97,000	99,000	186	2	-	45	30,571	31,714
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	17,599	4,505	22,104	99,000	101,000	190	2	-	45	17,837	18,504
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	10,231	2,432	12,663	98,000	100,000	188	2	-	45	10,467	10,858
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009				98,000	100,000	188	2	-	45	236	245
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	17,599	4,505	22,104	98,000	100,000	188	2	-	45	17,835	18,502
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	17,500	4,477	21,977	103,000	107,000	198	2	-	45	17,745	18,409
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	9,940	2,320	12,260	98,000	101,000	188	2	-	45	10,176	10,557
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	21,450	4,338	25,788	96,000	99,000	184	2	-	45	21,682	22,493
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	10,343	1,263	11,606	100,000	103,000	192	2	-	45	10,582	10,978
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	9,940	2,315	12,255	98,000	100,000	188	2	-	45	10,176	10,557
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010				103,000	107,000	198	2	-	45	245	255
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010				98,000	100,000	188	2	-	45	236	245
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	1,062	327	1,389	98,000	100,000	188	2	-	45	1,297	1,346
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	21,454	4,293	25,747	100,000	103,000	192	2	-	45	21,694	22,505
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	30,337	5,275	35,612	101,000	104,000	194	2	-	45	30,579	31,722
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	30,342	5,198	35,540	98,000	100,000	188	2	-	45	30,578	31,722
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011				98,000	100,000	188	2	-	45	236	245
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011				102,000	105,000	196	2	-	45	243	253
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	17,599	4,505	22,104	93,000	96,000	179	2	-	45	17,825	18,492
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	366	113	479	98,000	100,000	188	2	-	45	602	624
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	17,602	4,466	22,068	98,000	100,000	188	2	-	45	17,838	18,505
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011				98,000	100,000	188	2	-	45	236	245
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	9,940	2,315	12,255	98,000	100,000	188	2	-	45	10,176	10,557
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	21,450	4,338	25,788	97,000	99,000	186	2	-	45	21,684	22,495
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	17,602	4,457	22,059	96,000	99,000	184	2	-	45	17,834	18,501
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	17,599	4,505	22,104	107,000	111,000	205	2	-	45	17,852	18,520
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	9,939	2,342	12,280	86,000	89,000	165	2	-	45	10,151	10,531
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013				95,000	97,000	182	2	-	45	230	239
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	17,599	4,505	22,104	109,000	112,000	209	2	-	45	17,856	18,524
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	159	45	205	98,000	100,000	188	2	-	45	395	410
243	244101	INDI-Production	Operator U537O	5/13/2013	10,735	1,236	11,971	102,000	104,000	196	2	-	45	10,978	11,389
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	9,939	2,342	12,280	103,000	106,000	198	2	-	45	10,184	10,565
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	21,454	4,282	25,736	98,000	100,000	188	2	-	45	21,690	22,501
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	9,572	2,229	11,801	99,000	101,000	190	2	-	45	9,810	10,177
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	10,343	1,263	11,606	91,000	93,000	175	2	-	45	10,565	10,960
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	30,342	5,198	35,540	92,000	95,000	177	2	-	45	30,567	31,710
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	21,450	4,338	25,788	95,000	97,000	182	2	-	45	21,680	22,491
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	1,062	313	1,374	103,000	107,000	198	2	-	45	1,307	1,356
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	21,454	4,293	25,747	92,000	94,000	177	2	-	45	21,678	22,489
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	30,337	5,275	35,612	91,000	93,000	175	2	-	45	30,559	31,702
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	10,343	1,263	11,606	100,000	103,000	192	2	-	45	10,582	10,978
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014				102,000	104,000	196	2	-	45	243	253

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Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	9,939	2,342	12,280	98,000	100,000	188	2	-	45	10,174	10,555
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	17,599	4,505	22,104	100,000	104,000	192	2	-	45	17,839	18,506
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	13,895	1,242	15,136	100,000	104,000	192	2	-	45	14,134	14,663
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	11,331	1,263	12,594	90,000	92,000	173	2	-	45	11,551	11,983
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	9,939	2,342	12,280	102,000	104,000	196	2	-	45	10,182	10,563
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	30,337	5,275	35,612	99,000	102,000	190	2	-	45	30,575	31,718
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015				95,000	98,000	182	2	-	45	230	239
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	9,939	2,342	12,280	107,000	111,000	205	2	-	45	10,192	10,573
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	9,939	2,337	12,275	103,000	107,000	198	2	-	45	10,184	10,565
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	21,450	4,338	25,788	100,000	104,000	192	2	-	45	21,690	22,501
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	9,939	2,342	12,280	98,000	99,000	188	2	-	45	10,174	10,555
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	9,940	2,315	12,255	95,000	98,000	182	2	-	45	10,170	10,551
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	11,790	1,226	13,016	100,000	103,000	192	2	-	45	12,029	12,479
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	30,048	5,140	35,188	98,000	100,000	188	2	-	45	30,284	31,416
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	21,450	4,338	25,788	103,000	106,000	198	2	-	45	21,695	22,507
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	30,337	5,275	35,612	100,000	104,000	192	2	-	45	30,577	31,720
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	9,940	2,320	12,260	96,000	98,000	184	2	-	45	10,172	10,553
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	30,337	5,275	35,612	103,000	106,000	198	2	-	45	30,582	31,726
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	9,939	2,337	12,275	101,000	103,000	194	2	-	45	10,180	10,561
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016				93,000	95,000	179	2	-	45	226	235
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	21,743	4,428	26,171	93,000	95,000	179	2	-	45	21,969	22,791
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	9,939	2,342	12,280	100,000	104,000	192	2	-	45	10,178	10,559
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	30,342	5,212	35,555	101,000	103,000	194	2	-	45	30,584	31,728
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	9,939	2,337	12,275	98,000	100,000	188	2	-	45	10,174	10,555
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	17,599	4,505	22,104	95,000	98,000	182	2	-	45	17,829	18,496
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	17,599	4,505	22,104	97,000	100,000	186	2	-	45	17,833	18,500
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	21,450	4,338	25,788	104,000	108,000	200	2	-	45	21,697	22,509
296	244601	KANE-Production	Operator U537O	11/6/2017	1,062	327	1,389	102,000	104,000	196	2	-	45	1,305	1,354
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	9,939	2,342	12,280	98,000	101,000	188	2	-	45	10,174	10,555
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	21,450	4,327	25,778	98,000	101,000	188	2	-	45	21,686	22,497
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018				99,000	102,000	190	2	-	45	238	247
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	30,337	5,275	35,612	98,000	100,000	188	2	-	45	30,573	31,716
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	9,940	2,320	12,260	101,000	104,000	194	2	-	45	10,182	10,563
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	17,602	4,466	22,068	98,000	101,000	188	2	-	45	17,838	18,505
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	10,345	1,236	11,581	98,000	100,000	188	2	-	45	10,580	10,976
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	9,939	2,342	12,280	94,000	96,000	180	2	-	45	10,167	10,547
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	769	237	1,006	93,000	96,000	179	2	-	45	995	1,032
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018				100,000	103,000	192	2	-	45	240	249
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	30,337	5,275	35,612	100,000	103,000	192	2	-	45	30,577	31,720
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	9,940	2,320	12,260	104,000	108,000	200	2	-	45	10,188	10,569
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	30,337	5,275	35,612	98,000	101,000	188	2	-	45	30,573	31,716
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	19,137	2,274	21,411	98,000	100,000	188	2	-	45	19,373	20,097
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	9,939	2,342	12,280	104,000	108,000	200	2	-	45	10,186	10,567
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	9,939	2,337	12,275	98,000	100,000	188	2	-	45	10,174	10,555
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	9,940	2,320	12,260	98,000	100,000	188	2	-	45	10,176	10,557
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	10,605	1,242	11,846	93,000	96,000	179	2	-	45	10,831	11,236
317	243301	BUTL-Production	Operator U537O	8/27/2018	30,337	5,275	35,612	86,000	87,000	165	2	-	45	30,550	31,692
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	9,940	2,320	12,260	98,000	101,000	188	2	-	45	10,176	10,557
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	30,342	5,212	35,555	98,000	100,000	188	2	-	45	30,578	31,722
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	1,062	327	1,389	98,000	100,000	188	2	-	45	1,297	1,346
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	30,342	5,198	35,540	98,000	100,000	188	2	-	45	30,578	31,722
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	17,602	4,457	22,059	99,000	103,000	190	2	-	45	17,840	18,507
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	9,939	2,342	12,280	100,000	103,000	192	2	-	45	10,178	10,559
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	29,435	4,993	34,428	99,000	102,000	190	2	-	45	29,673	30,782
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	10,345	1,236	11,581	91,000	93,000	175	2	-	45	10,567	10,962
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	55	11	66	91,000	93,000	175	2	-	45	277	288

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	9,939	2,342	12,280	99,000	102,000	190	2	-	45	10,176	10,557
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	9,939	2,342	12,280	96,000	99,000	184	2	-	45	10,170	10,551
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	9,940	2,320	12,260	95,000	98,000	182	2	-	45	10,170	10,551
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	9,939	2,337	12,275	95,000	97,000	182	2	-	45	10,169	10,549
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	9,939	2,342	12,280	95,000	97,000	182	2	-	45	10,169	10,549
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	10,343	1,263	11,606	95,000	98,000	182	2	-	45	10,573	10,968
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	9,939	2,342	12,280	91,000	93,000	175	2	-	45	10,161	10,541
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
341	243301	BUTL-Production	Operator U537O	9/23/2019	10,343	1,263	11,606	99,000	101,000	190	2	-	45	10,580	10,976
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	10,863	1,263	12,126	98,000	101,000	188	2	-	45	11,098	11,513
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	30,342	5,212	35,555	96,000	98,000	184	2	-	45	30,574	31,718
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	10,605	1,242	11,846	89,000	91,000	171	2	-	45	10,823	11,228
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	30,342	5,212	35,555	95,000	97,000	182	2	-	45	30,573	31,716
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	19,421	2,235	21,655	95,000	98,000	182	2	-	45	19,651	20,385
348	244301	CLAR-Production	Operator U537O	4/27/2020	30,337	5,275	35,612	99,000	101,000	190	2	-	45	30,575	31,718
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	21,854	2,607	24,461	99,000	102,000	190	2	-	45	22,092	22,918
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	24,320	2,653	26,973	97,000	100,000	186	2	-	45	24,554	25,472
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	30,337	5,275	35,612	95,000	97,000	182	2	-	45	30,567	31,710
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	10,343	1,258	11,601	95,000	98,000	182	2	-	45	10,573	10,968
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	9,940	2,315	12,255	87,000	89,000	167	2	-	45	10,155	10,535
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021				89,000	91,000	171	2	-	45	219	227
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	21,450	4,338	25,788	92,000	94,000	177	2	-	45	21,674	22,485
359	244101	INDI-Production	Operator U537O	3/22/2021	10,863	1,263	12,126	96,000	98,000	184	2	-	45	11,095	11,509
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	10,678	1,248	11,925	90,000	92,000	173	2	-	45	10,898	11,306
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021				96,000	98,000	184	2	-	45	232	241
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	17,602	4,466	22,068	99,000	102,000	190	2	-	45	17,840	18,507
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	9,940	2,315	12,255	92,000	94,000	177	2	-	45	10,165	10,545
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	21,450	4,338	25,788	92,000	94,000	177	2	-	45	21,674	22,485
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	9,940	2,320	12,260	92,000	94,000	177	2	-	45	10,165	10,545
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	19,917	2,274	22,191	92,000	94,000	177	2	-	45	20,141	20,894
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	9,940	2,315	12,255	93,000	95,000	179	2	-	45	10,167	10,547
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	9,940	2,315	12,255	91,000	93,000	175	2	-	45	10,163	10,543
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	30,337	5,275	35,612	96,000	98,000	184	2	-	45	30,569	31,712
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021				95,000	98,000	182	2	-	45	230	239
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	30,342	5,212	35,555	96,000	98,000	184	2	-	45	30,574	31,718
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	30,337	5,261	35,598	92,000	95,000	177	2	-	45	30,561	31,704
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	30,337	5,275	35,612	90,000	91,000	173	2	-	45	30,557	31,700
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	30,337	5,275	35,612	90,000	91,000	173	2	-	45	30,557	31,700
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	21,450	4,338	25,788	90,000	91,000	173	2	-	45	21,670	22,481
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	17,599	4,505	22,104	100,000	103,000	192	2	-	45	17,839	18,506
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	9,939	2,342	12,280	100,000	103,000	192	2	-	45	10,178	10,559
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	30,044	5,185	35,229	93,000	95,000	179	2	-	45	30,270	31,402
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	21,450	4,338	25,788	93,000	95,000	179	2	-	45	21,676	22,487
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	30,044	5,185	35,229	95,000	99,000	182	2	-	45	30,274	31,406
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	10,345	1,236	11,581	99,000	102,000	190	2	-	45	10,582	10,978
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	30,342	5,198	35,540	92,000	94,000	177	2	-	45	30,567	31,710

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Group Insurance

					Gross Group Insurance										
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	10,863	1,258	12,121	90,000	91,000	173	2	-	45	11,083	11,498
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	10,603	1,258	11,861	90,000	92,000	173	2	-	45	10,823	11,228
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	20,318	2,246	22,564	86,000	89,000	165	2	-	45	20,531	21,299
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	21,334	4,305	25,640	92,000	95,000	177	2	-	45	21,559	22,365
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	10,343	1,263	11,606	91,000	93,000	175	2	-	45	10,565	10,960
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	17,599	4,505	22,104	89,000	92,000	171	2	-	45	17,817	18,484
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	10,191	2,375	12,566	100,000	103,000	192	2	-	45	10,430	10,820
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	30,342	5,212	35,555	86,000	89,000	165	2	-	45	30,555	31,698
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022				94,000	97,000	180	2	-	45	228	237
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022				92,000	95,000	177	2	-	45	224	233
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	30,337	5,275	35,612	87,000	90,000	167	2	-	45	30,552	31,694
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	10,343	1,263	11,606	91,000	94,000	175	2	-	45	10,565	10,960
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	10,605	1,242	11,846	84,000	86,000	161	2	-	45	10,814	11,218
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	21,450	4,338	25,788	100,000	102,000	192	2	-	45	21,690	22,501
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	30,337	5,275	35,612	92,000	95,000	177	2	-	45	30,561	31,704
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	10,843	1,263	12,106	94,000	96,000	180	2	-	45	11,071	11,485
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	18,617	2,274	20,891	92,000	95,000	177	2	-	45	18,841	19,546
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	30,342	5,212	35,555	92,000	95,000	177	2	-	45	30,567	31,710
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	30,342	5,212	35,555	99,000	102,000	190	2	-	45	30,580	31,724
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	10,345	1,242	11,586	89,000	92,000	171	2	-	45	10,563	10,958
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	29,435	4,993	34,428	80,000	82,000	154	2	-	45	29,636	30,744
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	9,940	2,320	12,260	97,000	100,000	186	2	-	45	10,174	10,555
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	21,047	4,214	25,261	94,000	96,000	180	2	-	45	21,276	22,071
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	9,939	2,342	12,280	84,000	86,000	161	2	-	45	10,147	10,527
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	30,337	5,275	35,612	95,000	98,000	182	2	-	45	30,567	31,710
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	11,645	1,242	12,886	93,000	96,000	179	2	-	45	11,871	12,315
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	17,599	4,505	22,104	87,000	89,000	167	2	-	45	17,814	18,480
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023				87,000	89,000	167	2	-	45	215	223
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	19,267	2,274	21,541	88,000	89,000	169	2	-	45	19,484	20,212
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	10,863	1,263	12,126	89,000	92,000	171	2	-	45	11,081	11,496
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	30,337	5,275	35,612	90,000	92,000	173	2	-	45	30,557	31,700
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	30,044	5,185	35,229	91,000	93,000	175	2	-	45	30,266	31,398
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	21,450	4,338	25,788	92,000	95,000	177	2	-	45	21,674	22,485
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	10,343	1,263	11,606	89,000	92,000	171	2	-	45	10,561	10,956
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	24,550	2,653	27,203	91,000	93,000	175	2	-	45	24,772	25,698
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	9,940	2,315	12,255	91,000	94,000	175	2	-	45	10,163	10,543
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	10,343	1,263	11,606	90,000	93,000	173	2	-	45	10,563	10,958
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023				95,000	98,000	182	2	-	45	230	239
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	17,599	4,505	22,104	87,000	89,000	167	2	-	45	17,814	18,480
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	9,939	2,337	12,275	84,000	86,000	161	2	-	45	10,147	10,527
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	10,473	1,263	11,736	81,000	83,000	156	2	-	45	10,676	11,075
435	244301	CLAR-Production	Operator U537O	7/17/2023	30,337	5,275	35,612	88,000	90,000	169	2	-	45	30,554	31,696

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Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	9,940	2,320	12,260	85,000	87,000	163	2	-	45	10,151	10,531
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	29,641	5,061	34,702	84,000	86,000	161	2	-	45	29,850	30,966
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	31,034	3,663	34,697	88,000	89,000	169	2	-	45	31,251	32,419
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	11,123	1,263	12,386	89,000	92,000	171	2	-	45	11,341	11,765
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	29,994	3,663	33,657	84,000	86,000	161	2	-	45	30,203	31,333
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	17,602	4,466	22,068	88,000	89,000	169	2	-	45	17,819	18,485
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	30,238	5,183	35,421	78,000	80,000	150	2	-	45	30,435	31,573
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023				94,000	97,000	180	2	-	45	228	237
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	30,337	5,275	35,612	85,000	87,000	163	2	-	45	30,548	31,690
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	9,939	2,342	12,280	94,000	97,000	180	2	-	45	10,167	10,547
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	11,465	1,226	12,691	94,000	97,000	180	2	-	45	11,693	12,130
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	17,599	4,496	22,095	89,000	92,000	171	2	-	45	17,817	18,484
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	21,450	4,338	25,788	84,000	86,000	161	2	-	45	21,659	22,469
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	9,884	2,326	12,210	85,000	86,000	163	2	-	45	10,094	10,472
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	313	75	389	85,000	86,000	163	2	-	45	524	544
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	30,337	5,275	35,612	91,000	94,000	175	2	-	45	30,559	31,702
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	9,884	2,326	12,210	87,000	90,000	167	2	-	45	10,098	10,476
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	10,343	1,263	11,606	91,000	94,000	175	2	-	45	10,565	10,960
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	31,294	3,663	34,957	88,000	91,000	169	2	-	45	31,511	32,689
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	9,939	2,342	12,280	78,000	80,000	150	2	-	45	10,136	10,515
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	10,993	1,258	12,251	88,000	91,000	169	2	-	45	11,209	11,628
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024				87,000	90,000	167	2	-	45	215	223
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024				88,000	90,000	169	2	-	45	217	225
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	12,295	1,242	13,536	83,000	86,000	159	2	-	45	12,502	12,969
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	9,939	2,342	12,280	84,000	86,000	161	2	-	45	10,147	10,527
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	10,408	1,248	11,655	92,000	95,000	177	2	-	45	10,632	11,030
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	368	91	459	92,000	95,000	177	2	-	45	592	614
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024				84,000	86,000	161	2	-	45	209	217
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	366	113	479	89,000	92,000	171	2	-	45	585	606
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024				88,000	91,000	169	2	-	45	217	225
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	17,599	4,505	22,104	85,000	88,000	163	2	-	45	17,810	18,476
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	20,797	4,134	24,931	88,000	91,000	169	2	-	45	21,013	21,799
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	9,939	2,342	12,280	87,000	90,000	167	2	-	45	10,153	10,533
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	708	220	928	90,000	92,000	173	2	-	45	929	963
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	30,337	5,275	35,612	88,000	91,000	169	2	-	45	30,554	31,696
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	30,337	5,275	35,612	94,000	97,000	180	2	-	45	30,565	31,708
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024				92,000	95,000	177	2	-	45	224	233
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	9,939	2,342	12,280	92,000	95,000	177	2	-	45	10,163	10,543
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	10,345	1,236	11,581	92,000	95,000	177	2	-	45	10,569	10,964
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	9,939	2,342	12,280	76,000	78,000	146	2	-	45	10,132	10,511
476	243301	BUTL-Production	Operator U537O	7/9/2024	9,939	2,342	12,280	86,000	87,000	165	2	-	45	10,151	10,531
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	10,345	1,236	11,581	82,000	83,000	157	2	-	45	10,550	10,944
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	30,337	5,261	35,598	92,000	95,000	177	2	-	45	30,561	31,704
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024				88,000	91,000	169	2	-	45	217	225
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	11,253	1,263	12,516	82,000	84,000	157	2	-	45	11,458	11,886
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	9,939	2,342	12,280	85,000	87,000	163	2	-	45	10,149	10,529
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	9,939	2,337	12,275	89,000	92,000	171	2	-	45	10,157	10,537
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	30,337	5,275	35,612	91,000	94,000	175	2	-	45	30,559	31,702
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	9,939	2,342	12,280	91,000	94,000	175	2	-	45	10,161	10,541
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	30,342	5,212	35,555	89,000	92,000	171	2	-	45	30,561	31,704
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	30,232	5,246	35,478	89,000	92,000	171	2	-	45	30,451	31,590
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	10,343	1,263	11,606	89,000	92,000	171	2	-	45	10,561	10,956
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	30,337	5,275	35,612	87,000	90,000	167	2	-	45	30,552	31,694
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024				91,000	94,000	175	2	-	45	222	231
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	21,450	4,338	25,788	88,000	91,000	169	2	-	45	21,667	22,477
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	10,345	1,242	11,586	88,000	91,000	169	2	-	45	10,561	10,956
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	9,939	2,342	12,280	87,000	90,000	167	2	-	45	10,153	10,533
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	30,337	5,275	35,612	88,000	91,000	169	2	-	45	30,554	31,696
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	9,939	2,337	12,275	88,000	91,000	169	2	-	45	10,155	10,535
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	9,939	2,337	12,275	91,000	94,000	175	2	-	45	10,161	10,541
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	21,450	4,338	25,788	95,000	98,000	182	2	-	45	21,680	22,491
498	244601	KANE-Production	Operator U537O	1/21/2025	116	33	148	86,000	87,000	165	2	-	45	328	341
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	10,585	1,236	11,821	82,000	83,000	157	2	-	45	10,790	11,193
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	9,940	2,320	12,260	89,000	92,000	171	2	-	45	10,159	10,539

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025				87,000	90,000	167	2	-	45	215	223
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	11,063	1,263	12,326	86,000	87,000	165	2	-	45	11,275	11,697
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	9,939	2,342	12,280	82,000	85,000	157	2	-	45	10,144	10,523
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	22,294	2,607	24,901	90,000	93,000	173	2	-	45	22,514	23,356
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	10,625	1,236	11,861	91,000	94,000	175	2	-	45	10,847	11,253
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	30,480	3,585	34,065	81,000	83,000	156	2	-	45	30,683	31,830
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	30,337	5,275	35,612	87,000	90,000	167	2	-	45	30,552	31,694
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	9,940	2,320	12,260	90,000	92,000	173	2	-	45	10,161	10,541
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	9,884	2,326	12,210	90,000	92,000	173	2	-	45	10,104	10,482
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	18,617	2,274	20,891	91,000	94,000	175	2	-	45	18,839	19,544
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	30,342	5,212	35,555	89,000	92,000	171	2	-	45	30,561	31,704
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025				82,000	83,000	157	2	-	45	205	213
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	11,343	1,258	12,601	84,000	87,000	161	2	-	45	11,552	11,984
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	10,818	1,263	12,081	84,000	86,000	161	2	-	45	11,027	11,439
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	17,602	4,466	22,068	90,000	92,000	173	2	-	45	17,823	18,489
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	30,342	5,212	35,555	87,000	89,000	167	2	-	45	30,557	31,700
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	10,288	1,248	11,535	89,000	92,000	171	2	-	45	10,506	10,899
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	9,940	2,315	12,255	91,000	94,000	175	2	-	45	10,163	10,543
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	9,940	2,315	12,255	82,000	85,000	157	2	-	45	10,146	10,525
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	30,337	5,275	35,612	85,000	87,000	163	2	-	45	30,548	31,690
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	9,939	2,337	12,275	91,000	94,000	175	2	-	45	10,161	10,541
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	21,450	4,338	25,788	91,000	94,000	175	2	-	45	21,672	22,483
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	9,939	2,337	12,275	91,000	94,000	175	2	-	45	10,161	10,541
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	14,845	1,242	16,086	82,000	84,000	157	2	-	45	15,050	15,612
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025				82,000	85,000	157	2	-	45	205	213
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	9,940	2,315	12,255	91,000	94,000	175	2	-	45	10,163	10,543
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	10,345	1,236	11,581	82,000	85,000	157	2	-	45	10,550	10,944
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	9,885	2,304	12,190	89,000	91,000	171	2	-	45	10,104	10,482
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025				87,000	89,000	167	2	-	45	215	223
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025	10,343	1,263	11,606	81,000	83,000	156	2	-	45	10,546	10,940
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025				87,000	89,000	167	2	-	45	215	223
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	19,027	3,577	22,604	93,000	96,000	179	2	-	45	19,253	19,973
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	81,000	83,000	156	2	-	45	19,230	19,949
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	19,027	3,577	22,604	81,000	83,000	156	2	-	45	19,230	19,949
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	19,027	3,577	22,604	78,000	80,000	150	2	-	45	19,224	19,943
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	83,000	86,000	159	2	-	45	19,234	19,953
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	19,027	3,577	22,604	93,000	95,000	179	2	-	45	19,253	19,973
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	88,000	91,000	169	2	-	45	19,243	19,963
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	19,027	3,577	22,604	79,000	81,000	152	2	-	45	19,226	19,945
			Total Collective Bargaining Unit		$9,667,307	$1,819,338	$11,486,645	$51,936,000	$53,339,000	$99,717	$1,320	$0	$24,882	$9,793,226	$10,159,395

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Group Insurance

Line #	Cost Center	Cost Center Name		Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
Non-Collective Bargaining Unit Hourly															
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	$10,772	$2,186	$12,958	$119,000	$124,000	$228	$29	$199	$45	$11,273	$11,694
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990				102,000	106,000	196	24	169	45	435	451
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989	23,677	4,810	28,488	128,000	133,000	246	31	213	45	24,212	25,117
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	23,677	4,810	28,488	133,000	138,000	255	32	222	45	24,232	25,138
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	30,175	6,124	36,299	111,000	115,000	213	27	185	45	30,645	31,791
6	245706	POCO-Field Services	Foreperson	9/16/1996	23,677	4,810	28,488	118,000	123,000	227	28	197	45	24,175	25,079
7	245706	POCO-Field Services	Utility Technician	7/1/1994	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	23,677	4,810	28,488	128,000	133,000	246	31	213	45	24,212	25,118
9	247406	FRCK-Field Services	Utility Technician	4/18/1988				115,000	120,000	221	28	192	45	486	504
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986	23,681	4,750	28,431	129,000	134,000	248	31	214	45	24,219	25,125
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	23,677	4,810	28,488	112,000	117,000	215	27	187	45	24,152	25,055
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
13	247106	MILT-Field Services	Utility Technician	11/16/1998	30,175	6,124	36,299	113,000	117,000	217	27	188	45	30,652	31,798
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	30,175	6,124	36,299	114,000	118,000	219	27	190	45	30,656	31,802
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000	23,681	4,760	28,441	143,000	148,000	275	34	238	45	24,273	25,180
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	10,773	2,159	12,932	125,000	130,000	240	30	209	45	11,297	11,720
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	23,677	4,810	28,488	125,000	130,000	240	30	209	45	24,202	25,106
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999				118,000	123,000	227	28	197	45	497	516
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	10,358	2,078	12,436	119,000	123,000	228	29	198	45	10,858	11,264
20	245906	GLEN-Field Services	Foreperson	10/1/1987	23,681	4,750	28,431	126,000	131,000	242	30	210	45	24,208	25,113
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	23,677	4,800	28,477	124,000	129,000	238	30	206	45	24,197	25,102
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	23,677	4,810	28,488	126,000	131,000	242	30	210	45	24,205	25,110
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	10,772	2,186	12,958	128,000	133,000	246	31	213	45	11,307	11,729
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	30,179	6,059	36,238	119,000	124,000	228	29	199	45	30,681	31,828
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	30,175	6,124	36,299	120,000	125,000	230	29	201	45	30,680	31,827
26	246801	LEHP-Production	Utility Technician	2/26/1990	23,681	4,750	28,431	114,000	119,000	219	27	191	45	24,163	25,066
27	246501	COAT-Production	Water Systems Operator	5/28/2002	22,819	4,587	27,406	114,000	118,000	219	27	190	45	23,301	24,172
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	30,175	6,124	36,299	125,000	130,000	240	30	209	45	30,699	31,846
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004	24,797	5,032	29,829	119,000	124,000	228	29	199	45	25,298	26,244
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	30,175	6,124	36,299	109,000	114,000	209	26	182	45	30,638	31,784
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	23,677	4,810	28,488	112,000	117,000	215	27	187	45	24,152	25,055
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	24,797	5,032	29,829	114,000	118,000	219	27	190	45	25,278	26,223
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	10,773	2,159	12,932	112,000	117,000	215	27	187	45	11,248	11,668
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006	30,175	6,124	36,299	115,000	119,000	221	28	191	45	30,660	31,806
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	24,801	4,977	29,778	117,000	121,000	225	28	195	45	25,294	26,239
36	247106	MILT-Field Services	Utility Technician	5/7/2007				108,000	113,000	207	26	181	45	459	476
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	30,175	6,110	36,285	124,000	129,000	238	30	206	45	30,694	31,842
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	23,681	4,750	28,431	114,000	118,000	219	27	189	45	24,162	25,065
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	23,677	4,810	28,488	140,000	145,000	269	34	233	45	24,258	25,165
40	247201	PHBG-Production	Operations Specialist	6/2/2008	30,179	6,059	36,238	124,000	129,000	238	30	207	45	30,699	31,847
41	247106	MILT-Field Services	Utility Technician	7/21/2008	23,681	4,760	28,441	106,000	110,000	204	25	176	45	24,132	25,034
42	246501	COAT-Production	Water Systems Operator	10/6/2008	10,773	2,164	12,937	117,000	122,000	225	28	196	45	11,267	11,688
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	23,677	4,810	28,488	120,000	125,000	230	29	200	45	24,182	25,086
44	245706	POCO-Field Services	Utility Technician	9/28/2009	24,132	3,069	27,201	116,000	121,000	223	28	194	45	24,622	25,542
45	246506	COAT-Field Services	Utility Technician	11/2/2009				114,000	119,000	219	27	191	45	482	500
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	23,876	3,009	26,885	118,000	123,000	227	28	197	45	24,373	25,285
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	10,772	2,186	12,958	127,000	132,000	244	30	212	45	11,303	11,726
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	30,175	6,124	36,299	121,000	125,000	232	29	201	45	30,682	31,830
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	10,851	1,395	12,246	109,000	113,000	209	26	182	45	11,313	11,736
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011	10,773	2,159	12,932	113,000	118,000	217	27	189	45	11,251	11,672
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	29,958	6,066	36,024	107,000	111,000	205	26	179	45	30,413	31,550
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	10,773	2,159	12,932	108,000	112,000	207	26	180	45	11,232	11,652
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	30,175	6,124	36,299	123,000	128,000	236	30	205	45	30,690	31,838
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	23,872	3,069	26,941	119,000	124,000	228	29	199	45	24,373	25,285
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	30,175	6,124	36,299	115,000	120,000	221	28	192	45	30,660	31,807
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	30,175	6,124	36,299	108,000	112,000	207	26	180	45	30,633	31,778
58	245306	ABNG-Field Services	Foreperson	7/20/2015	23,681	4,750	28,431	118,000	123,000	227	28	197	45	24,178	25,082
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	1,161	306	1,466	102,000	106,000	196	24	170	45	1,597	1,656
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	10,772	2,181	12,953	122,000	127,000	234	29	204	45	11,284	11,706
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	10,773	2,164	12,937	103,000	107,000	198	25	172	45	11,213	11,633
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015	30,175	6,124	36,299	101,000	105,000	194	24	168	45	30,606	31,751
63	246506	COAT-Field Services	Foreperson	2/3/2016	30,175	6,124	36,299	118,000	122,000	227	28	196	45	30,671	31,818

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	30,175	6,124	36,299	110,000	114,000	211	26	183	45	30,641	31,786
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	30,175	6,124	36,299	119,000	124,000	228	29	199	45	30,676	31,823
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	30,179	6,046	36,225	116,000	121,000	223	28	193	45	30,668	31,815
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016				112,000	117,000	215	27	187	45	475	492
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	30,175	6,124	36,299	108,000	113,000	207	26	180	45	30,634	31,779
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	23,677	4,810	28,488	107,000	111,000	205	26	178	45	24,132	25,034
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	23,677	4,810	28,488	122,000	127,000	234	29	204	45	24,190	25,094
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	23,677	4,810	28,488	109,000	113,000	209	26	182	45	24,140	25,042
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	29,965	6,071	36,036	118,000	122,000	227	28	196	45	30,462	31,601
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	23,677	4,810	28,488	100,000	104,000	192	24	167	45	24,106	25,007
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	30,179	6,046	36,225	106,000	110,000	204	25	176	45	30,630	31,775
75	246506	COAT-Field Services	Utility Technician	2/13/2017	30,175	6,110	36,285	101,000	105,000	194	24	168	45	30,606	31,751
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	30,175	6,124	36,299	99,000	103,000	190	24	165	45	30,599	31,743
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018	1,011	263	1,274	117,000	122,000	225	28	195	45	1,504	1,560
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	23,681	4,760	28,441	133,000	138,000	255	32	222	45	24,235	25,142
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	10,772	2,186	12,958	113,000	117,000	217	27	188	45	11,249	11,670
80	246801	LEHP-Production	Utility Technician	7/23/2018	24,797	5,032	29,829	96,000	100,000	184	23	160	45	25,210	26,153
81	246501	COAT-Production	Water Systems Operator	9/24/2018	10,772	2,186	12,958	118,000	122,000	227	28	196	45	11,268	11,690
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	955	198	1,153	101,000	105,000	194	24	169	45	1,387	1,439
83	241406	STNW-Field Service	Foreperson	10/8/2018	24,953	3,156	28,110	114,000	118,000	219	27	190	45	25,434	26,385
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	11,309	2,330	13,639	110,000	115,000	211	26	184	45	11,776	12,216
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	10,772	2,186	12,958	118,000	122,000	227	28	196	45	11,268	11,690
86	241406	STNW-Field Service	Utility Technician	3/3/1999	10,772	2,186	12,958	92,000	95,000	177	22	153	45	11,168	11,586
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	30,175	6,124	36,299	106,000	111,000	204	25	177	45	30,627	31,772
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020	11,351	1,395	12,746	112,000	116,000	215	27	186	45	11,824	12,266
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	30,175	6,124	36,299	128,000	133,000	246	31	213	45	30,710	31,858
90	246406	ROYF-Field Services	Foreperson	4/13/2020	10,772	2,186	12,958	119,000	124,000	228	29	199	45	11,273	11,695
91	247106	MILT-Field Services	Utility Technician	4/13/2020	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,183
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	10,851	1,395	12,246	110,000	114,000	211	26	183	45	11,316	11,740
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	23,872	3,069	26,941	102,000	106,000	196	24	170	45	24,308	25,217
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	23,681	4,750	28,431	112,000	116,000	215	27	186	45	24,154	25,057
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	10,772	2,181	12,953	115,000	120,000	221	28	192	45	11,258	11,679
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	10,772	2,186	12,958	151,000	157,000	290	36	252	45	11,395	11,821
97	247106	MILT-Field Services	Utility Technician	10/19/2020	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	24,132	3,069	27,201	144,000	150,000	276	35	240	45	24,728	25,653
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	10,851	1,395	12,246	105,000	109,000	202	25	175	45	11,298	11,720
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	23,677	4,810	28,488	94,000	98,000	180	23	157	45	24,083	24,983
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	31,413	3,823	35,236	105,000	109,000	202	25	175	45	31,859	33,050
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	30,175	6,124	36,299	99,000	103,000	190	24	165	45	30,599	31,743
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	10,772	2,186	12,958	104,000	108,000	200	25	174	45	11,216	11,635
104	246801	LEHP-Production	Utility Technician	4/12/2021	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
105	246506	COAT-Field Services	Utility Technician	4/13/2021	30,175	6,124	36,299	106,000	110,000	204	25	177	45	30,626	31,771
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	10,772	2,186	12,958	99,000	103,000	190	24	165	45	11,196	11,614
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	10,772	2,186	12,958	97,000	101,000	186	23	162	45	11,188	11,607
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	10,718	2,171	12,889	108,000	112,000	207	26	180	45	11,177	11,595
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	12,351	1,395	13,746	105,000	110,000	202	25	176	45	12,799	13,277
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	24,797	5,032	29,829	115,000	120,000	221	28	192	45	25,283	26,228
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	14,402	1,372	15,775	117,000	122,000	225	28	195	45	14,896	15,453
112	241106	PITT-Field Services	Operations Specialist	9/7/2021				127,000	132,000	244	30	212	45	531	551
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	24,797	5,032	29,829	110,000	115,000	211	26	184	45	25,264	26,209
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021	30,175	6,124	36,299	133,000	138,000	255	32	221	45	30,728	31,877
115	246506	COAT-Field Services	Utility Technician	11/8/2021	30,175	6,124	36,299	104,000	108,000	200	25	174	45	30,619	31,763
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	29,965	6,071	36,036	102,000	106,000	196	24	170	45	30,401	31,537
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	10,772	2,181	12,953	102,000	106,000	196	24	171	45	11,208	11,627
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	30,175	6,124	36,299	108,000	113,000	207	26	181	45	30,634	31,779
119	247206	PHBG-Field Services	Utility Technician	2/21/2022				107,000	111,000	205	26	178	45	454	471
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	10,773	2,164	12,937	107,000	111,000	205	26	179	45	11,229	11,648
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	30,175	6,124	36,299	96,000	100,000	184	23	161	45	30,588	31,732
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	10,852	1,368	12,220	105,000	110,000	202	25	176	45	11,300	11,723
123	240306	CORP-Field Service	Operations Specialist	4/25/2022				113,000	118,000	217	27	189	45	478	496
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022				97,000	101,000	186	23	162	45	416	432
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	30,175	6,124	36,299	89,000	92,000	171	21	148	45	30,560	31,703
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	14,402	1,372	15,775	114,000	119,000	219	27	190	45	14,884	15,441
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	30,175	6,124	36,299	109,000	113,000	209	26	182	45	30,637	31,783
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022				113,000	117,000	217	27	188	45	477	495
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	10,799	1,357	12,156	82,000	86,000	157	20	137	45	11,159	11,576
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	30,179	6,059	36,238	98,000	102,000	188	24	163	45	30,599	31,743
131	241401	STNW-Production	Water Systems Operator	7/5/2022	10,851	1,390	12,241	94,000	98,000	180	23	157	45	11,256	11,677
132	246801	LEHP-Production	Utility Technician	7/18/2022	10,772	2,186	12,958	93,000	97,000	179	22	156	45	11,174	11,591
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	30,175	6,110	36,285	101,000	105,000	194	24	169	45	30,607	31,752

Pennsylvania-American Water Company - Water Operations
Group Insurance

						Gross Group Insurance									
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	10,772	2,186	12,958	103,000	107,000	198	25	171	45	11,211	11,630
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	10,772	2,186	12,958	101,000	105,000	194	24	169	45	11,204	11,623
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	30,083	6,032	36,114	103,000	107,000	198	25	172	45	30,522	31,663
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022				82,000	85,000	157	20	137	45	359	372
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,203	11,622
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	30,179	6,059	36,238	98,000	102,000	188	24	163	45	30,599	31,744
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	24,797	5,032	29,829	108,000	112,000	207	26	180	45	25,256	26,200
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	30,179	6,059	36,238	94,000	98,000	180	23	156	45	30,584	31,727
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	26,949	3,211	30,161	101,000	105,000	194	24	169	45	27,382	28,405
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	11,502	1,372	12,875	104,000	109,000	200	25	174	45	11,946	12,393
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	23,677	4,810	28,488	116,000	120,000	223	28	193	45	24,166	25,070
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	30,175	6,124	36,299	107,000	111,000	205	26	179	45	30,630	31,775
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	10,773	2,164	12,937	95,000	99,000	182	23	158	45	11,182	11,600
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	24,797	5,021	29,818	98,000	102,000	188	24	164	45	25,218	26,161
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	10,851	1,395	12,246	103,000	108,000	198	25	172	45	11,291	11,713
149	246106	MECH-Field Services	Operations Specialist	5/22/2023				94,000	97,000	180	23	156	45	405	420
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	10,772	2,186	12,958	103,000	107,000	198	25	172	45	11,212	11,631
151	245106	NORR-Field Services	Utility Technician	6/5/2023	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	10,773	2,164	12,937	108,000	113,000	207	26	181	45	11,233	11,653
153	246801	LEHP-Production	Water Systems Operator	9/25/2023				93,000	97,000	179	22	155	45	401	416
154	246801	LEHP-Production	Utility Technician	9/25/2023	30,175	6,124	36,299	94,000	98,000	180	23	157	45	30,580	31,723
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	23,677	4,810	28,488	101,000	105,000	194	24	168	45	24,109	25,010
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	30,175	6,124	36,299	121,000	125,000	232	29	201	45	30,682	31,830
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	25,609	3,065	28,673	105,000	109,000	202	25	175	45	26,055	27,030
158	241401	STNW-Production	Water Systems Operator	12/11/2023				102,000	106,000	196	24	171	45	436	452
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	10,851	1,395	12,246	101,000	105,000	194	24	169	45	11,283	11,705
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	12,502	1,372	13,875	99,000	103,000	190	24	166	45	12,927	13,410
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024				78,000	81,000	150	19	131	45	344	357
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	24,797	5,032	29,829	117,000	121,000	225	28	195	45	25,290	26,235
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	30,179	6,059	36,238	94,000	97,000	180	23	156	45	30,583	31,727
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	30,179	6,059	36,238	102,000	106,000	196	24	170	45	30,615	31,759
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	10,772	2,186	12,958	103,000	107,000	198	25	172	45	11,211	11,631
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	912	239	1,150	82,000	86,000	157	20	137	45	1,271	1,319
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	1,011	263	1,274	101,000	105,000	194	24	169	45	1,443	1,497
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	10,772	2,186	12,958	96,000	100,000	184	23	160	45	11,185	11,603
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	31,440	3,908	35,348	98,000	102,000	188	24	164	45	31,861	33,052
170	245701	POCO-Production	Water Systems Operator	8/5/2024	10,772	2,181	12,953	98,000	102,000	188	24	164	45	11,193	11,611
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	24,949	3,211	28,161	94,000	98,000	180	23	157	45	25,355	26,303
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	10,773	2,164	12,937	83,000	86,000	159	20	139	45	11,137	11,553
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	10,851	1,395	12,246	114,000	118,000	219	27	189	45	11,332	11,755
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	23,244	4,698	27,942	102,000	106,000	196	24	170	45	23,680	24,565
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	10,773	2,164	12,937	114,000	118,000	219	27	190	45	11,254	11,675
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	10,797	1,379	12,177	109,000	114,000	209	26	182	45	11,260	11,681
177	245706	POCO-Field Services	Utility Technician	10/14/2024	10,772	2,186	12,958	91,000	95,000	175	22	152	45	11,165	11,583
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	30,179	6,059	36,238	98,000	102,000	188	24	164	45	30,600	31,744
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	10,773	2,159	12,932	97,000	101,000	186	23	162	45	11,191	11,609
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	30,660	3,908	34,568	97,000	101,000	186	23	162	45	31,078	32,240
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	26,353	3,156	29,510	91,000	95,000	175	22	152	45	26,747	27,747
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	10,772	2,186	12,958	89,000	93,000	171	21	149	45	11,158	11,575
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	30,179	6,059	36,238	97,000	101,000	186	23	162	45	30,596	31,740
184	248801	TURB-Production	Water Systems Operator	1/6/2025	10,773	2,164	12,937	101,000	105,000	194	24	168	45	11,205	11,624
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	30,179	6,046	36,225	95,000	99,000	182	23	158	45	30,588	31,732
186	245706	POCO-Field Services	Utility Technician	1/13/2025	31,605	3,830	35,434	93,000	96,000	179	22	154	45	32,005	33,202
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	10,773	2,164	12,937	94,000	98,000	180	23	157	45	11,179	11,597
188	246506	COAT-Field Services	Utility Technician	2/3/2025	10,799	1,357	12,156	94,000	98,000	180	23	157	45	11,204	11,623
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	25,073	3,156	28,230	97,000	101,000	186	23	162	45	25,491	26,444
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	10,772	2,186	12,958	111,000	116,000	213	27	186	45	11,242	11,663
191	241406	STNW-Field Service	Utility Technician	2/24/2025	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025	10,851	1,395	12,246	96,000	100,000	184	23	160	45	11,263	11,684
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	10,772	2,186	12,958	100,000	104,000	192	24	167	45	11,200	11,618
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	10,718	2,171	12,889	93,000	96,000	179	22	154	45	11,119	11,535
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	30,175	6,124	36,299	97,000	101,000	186	23	162	45	30,592	31,736
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	30,175	6,124	36,299	124,000	128,000	238	30	206	45	30,694	31,841
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	23,677	4,800	28,477	120,000	125,000	230	29	200	45	24,182	25,087
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	10,772	2,186	12,958	91,000	95,000	175	22	152	45	11,165	11,583
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	10,851	1,395	12,246	104,000	108,000	200	25	173	45	11,294	11,716

Pennsylvania-American Water Company - Water Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name		Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	Insurance Coverage	Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	Gross Group Insurance	Gross Group Insurance
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,184
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	10,772	2,186	12,958	117,000	122,000	225	28	195	45	11,265	11,686
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	23,559	4,777	28,336	95,000	99,000	182	23	159	45	23,969	24,865
204	245001	Audobon -Production	Foreperson	8/22/2005	23,677	4,810	28,488	116,000	121,000	223	28	194	45	24,167	25,071
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	23,677	4,810	28,488	104,000	108,000	200	25	173	45	24,121	25,023
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,203	11,622
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020	10,411	2,093	12,504	97,000	101,000	186	23	162	45	10,828	11,233
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008	24,797	5,032	29,829	106,000	110,000	204	25	176	45	25,247	26,191
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	10,851	1,395	12,246	91,000	95,000	175	22	152	45	11,244	11,665
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	24,797	5,032	29,829	104,000	108,000	200	25	173	45	25,240	26,184
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	11,292	1,372	12,665	109,000	114,000	209	26	182	45	11,755	12,195
212	246501	COAT-Production	Water Systems Operator	6/2/2025	10,772	2,186	12,958	111,000	115,000	213	27	184	45	11,241	11,661
213	246206	HSHY-Field Services	Utility Technician	6/16/2025	10,773	2,164	12,937	97,000	101,000	186	23	162	45	11,191	11,609
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025				78,000	81,000	150	19	130	45	344	357
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	22,147	4,199	26,345	108,000	112,000	207	26	180	45	22,605	23,450
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	22,147	4,199	26,345	95,000	99,000	182	23	158	45	22,556	23,399
			Total Non-Collective Bargaining Unit Hourly		$4,155,601	$789,128	$4,944,729	$23,791,000	$24,738,000	$45,679	$5,710	$39,678	$9,953	$4,256,620	$4,415,775

Pennsylvania-American Water Company - Wastewater SSS General Operations
Group Insurance

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	$11,852	$1,372	$13,225	$194,000	$200,000	$372	$47	$323	$45	$12,639	$13,112
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	23,677	4,810	28,488	199,000	200,000	382	48	332	45	24,485	25,400
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	23,563	4,727	28,290	192,000	200,000	369	46	321	45	24,344	25,254
4	246701	COWW-Production	Supvr Production	7/21/2008	30,175	6,124	36,299	134,000	139,000	257	32	223	45	30,732	31,881
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	10,773	2,164	12,937	125,000	130,000	240	30	208	45	11,297	11,719
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	30,175	6,124	36,299	185,000	193,000	355	44	309	45	30,928	32,085
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	24,797	5,032	29,829	130,000	135,000	250	31	217	45	25,340	26,287
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	24,801	4,977	29,778	132,000	137,000	253	32	220	45	25,351	26,299
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	30,175	6,124	36,299	161,000	168,000	309	39	269	45	30,837	31,990
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020				144,000	150,000	276	35	240	45	597	619
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	23,677	4,810	28,488	142,000	147,000	273	34	236	45	24,265	25,173
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	23,677	4,810	28,488	125,000	130,000	240	30	209	45	24,202	25,107
13	249401	YORKWW-Production	Supvr Production	6/24/2013	23,677	4,810	28,488	139,000	144,000	267	33	231	45	24,254	25,161
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	155,000	161,000	298	37	258	45	22,784	23,636
			Total Non-Collective Bargaining Unit Salary		$303,168	$60,083	$363,250	$2,157,000	$2,234,000	$4,141	$518	$3,595	$633	$312,055	$323,722
Collective Bargaining Unit															
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$30,337	$5,275	$35,612	$85,000	$87,000	$163	$2	$0	$45	$30,548	$31,690
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	9,939	2,342	12,280	85,000	87,000	163	2	-	45	10,149	10,529
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	21,450	4,338	25,788	80,000	82,000	154	2	-	45	21,651	22,461
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	21,450	4,338	25,788	85,000	87,000	163	2	-	45	21,661	22,471
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	9,939	2,342	12,280	85,000	87,000	163	2	-	45	10,149	10,529
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	30,337	5,275	35,612	85,000	87,000	163	2	-	45	30,548	31,690
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	29,994	3,663	33,657	73,000	75,000	140	2	-	45	30,182	31,311
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	30,514	3,663	34,177	85,000	87,000	163	2	-	45	30,725	31,874
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	30,337	5,275	35,612	80,000	82,000	154	2	-	45	30,538	31,680
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	10,863	1,263	12,126	77,000	79,000	148	2	-	45	11,058	11,472
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	21,450	4,338	25,788	85,000	87,000	163	2	-	45	21,661	22,471
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	9,939	2,342	12,280	77,000	79,000	148	2	-	45	10,134	10,513
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022				77,000	79,000	148	2	-	45	195	203
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	9,939	2,342	12,280	80,000	82,000	154	2	-	45	10,140	10,519
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	17,599	4,505	22,104	77,000	79,000	148	2	-	45	17,794	18,460
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	10,823	1,263	12,086	80,000	82,000	154	2	-	45	11,024	11,436
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025				80,000	82,000	154	2	-	45	201	209
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025				77,000	79,000	148	2	-	45	195	203
			Total Collective Bargaining Unit		$314,785	$57,248	$372,033	$1,613,000	$1,653,000	$3,097	$48	$0	$905	$318,835	$330,756

Pennsylvania-American Water Company - Wastewater SSS General Operations
Group Insurance

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Hourly															
1	246701	COWW-Production	Wastewater Operator	9/20/1999	$10,773	$2,159	$12,932	$116,000	$121,000	$223	$28	$194	$45	$11,263	$11,684
2	246706	COWW-Field Services	Utility Technician	5/30/1995	23,681	4,750	28,431	108,000	113,000	207	26	181	45	24,140	25,043
3	246701	COWW-Production	Wastewater Operator	9/9/1996	30,175	6,124	36,299	121,000	126,000	232	29	202	45	30,683	31,830
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	23,677	4,810	28,488	122,000	127,000	234	29	204	45	24,190	25,094
5	246706	COWW-Field Services	Foreperson	11/10/2003	23,677	4,810	28,488	118,000	122,000	227	28	196	45	24,174	25,078
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	23,677	4,810	28,488	116,000	121,000	223	28	194	45	24,167	25,071
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	23,681	4,760	28,441	123,000	128,000	236	30	205	45	24,197	25,102
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	24,797	5,021	29,818	113,000	118,000	217	27	189	45	25,275	26,220
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	30,175	6,124	36,299	122,000	127,000	234	29	203	45	30,687	31,834
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	30,175	6,124	36,299	133,000	138,000	255	32	222	45	30,729	31,878
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	30,175	6,124	36,299	133,000	138,000	255	32	222	45	30,729	31,878
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	30,179	6,046	36,225	114,000	118,000	219	27	190	45	30,660	31,807
13	246706	COWW-Field Services	Utility Technician	3/14/2016	10,720	2,149	12,869	106,000	110,000	204	25	176	45	11,171	11,588
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770
15	246701	COWW-Production	Wastewater Operator	5/14/2018	10,772	2,186	12,958	113,000	117,000	217	27	188	45	11,249	11,669
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	10,772	2,186	12,958	101,000	105,000	194	24	168	45	11,204	11,623
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	30,143	6,114	36,257	127,000	132,000	244	30	212	45	30,674	31,821
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	150	43	193	115,000	120,000	221	28	192	45	636	660
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	30,175	6,124	36,299	109,000	113,000	209	26	181	45	30,636	31,782
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	31,055	3,830	34,884	107,000	112,000	205	26	179	45	31,510	32,688
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	30,025	6,081	36,106	111,000	115,000	213	27	185	45	30,495	31,635
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	1,011	263	1,274	107,000	112,000	205	26	179	45	1,466	1,521
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	30,175	6,124	36,299	111,000	116,000	213	27	186	45	30,645	31,791
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	10,718	2,171	12,889	94,000	98,000	180	23	157	45	11,124	11,540
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	30,179	6,059	36,238	109,000	113,000	209	26	182	45	30,641	31,787
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	10,772	2,186	12,958	107,000	111,000	205	26	178	45	11,226	11,646
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	30,025	6,081	36,106	106,000	110,000	204	25	176	45	30,475	31,615
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	30,175	6,124	36,299	118,000	123,000	227	28	197	45	30,672	31,819
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	24,797	5,032	29,829	103,000	107,000	198	25	171	45	25,236	26,179
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	10,718	2,171	12,889	110,000	115,000	211	26	184	45	11,185	11,603
31	248701	Nw CmbrnInd WW Prod	Lead Plant Operator	9/6/2022	23,677	4,810	28,488	107,000	111,000	205	26	178	45	24,132	25,034
32	248701	Nw CmbrnInd WW Prod	Utility Technician	9/19/2022	30,175	6,124	36,299	95,000	98,000	182	23	158	45	30,583	31,726
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	23,677	4,810	28,488	105,000	109,000	202	25	174	45	24,124	25,026
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	30,175	6,124	36,299	106,000	110,000	204	25	176	45	30,625	31,770
35	246701	COWW-Production	Wastewater Operator	1/3/2023	10,772	2,186	12,958	112,000	116,000	215	27	186	45	11,245	11,666
36	246706	COWW-Field Services	Utility Technician	3/6/2023	24,674	4,997	29,671	102,000	106,000	196	24	169	45	25,109	26,048
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	10,852	1,372	12,225	95,000	99,000	182	23	158	45	11,261	11,682
38	245801	POWW-Production	Wastewater Operator	4/4/2024	24,797	5,032	29,829	102,000	106,000	196	24	169	45	25,232	26,176
39	246052	FRVWW-Production S	Utility Technician	6/10/2024				90,000	94,000	173	22	151	45	390	405
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024				104,000	108,000	200	25	173	45	443	460
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	10,772	2,186	12,958	104,000	108,000	200	25	173	45	11,215	11,634
42	248701	Nw CmbrnInd WW Prod	Utility Technician	12/2/2024				88,000	91,000	169	21	146	45	382	396
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	22,147	4,199	26,345	119,000	124,000	228	29	199	45	22,648	23,495
			Total Non-Collective Bargaining Unit Hourly		$923,410	$182,946	$1,106,356	$4,966,000	$5,164,000	$9,535	$1,192	$8,279	$2,036	$944,451	$979,764

Pennsylvania-American Water Company - BASA WW Operations
Group Insurance

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	$11,269	$2,317	$13,586	$200,000	$200,000	$384	$48	$398	$45	$12,145	$12,599
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	10,772	2,186	12,958	144,000	150,000	276	35	241	45	11,369	11,794
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	23,677	4,810	28,488	148,000	154,000	284	36	246	45	24,289	25,197
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	30,179	6,046	36,225	150,000	155,000	288	36	249	45	30,798	31,949
			Total Non-Collective Bargaining Unit Salary		$75,898	$15,359	$91,256	$642,000	$659,000	$1,233	$154	$1,134	$181	$78,600	$81,539
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$21,450	$4,338	$25,788	$107,000	$110,000	$205	$2	$0	$45	$21,703	$22,515
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	9,884	2,326	12,210	105,000	109,000	202	2	-	45	10,133	10,512
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	10,341	2,466	12,807	107,000	110,000	205	2	-	45	10,594	10,990
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	30,342	5,198	35,540	105,000	109,000	202	2	-	45	30,592	31,736
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	30,000	3,600	33,600	108,000	111,000	207	2	-	45	30,255	31,386
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	13,458	1,242	14,699	108,000	111,000	207	2	-	45	13,713	14,225
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	17,599	4,505	22,104	105,000	109,000	202	2	-	45	17,848	18,516
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	10,231	2,432	12,663	107,000	110,000	205	2	-	45	10,484	10,876
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	17,599	4,505	22,104	105,000	109,000	202	2	-	45	17,848	18,516
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	21,454	4,293	25,747	108,000	111,000	207	2	-	45	21,709	22,521
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	21,450	4,338	25,788	105,000	109,000	202	2	-	45	21,699	22,511
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	1,062	327	1,389	108,000	111,000	207	2	-	45	1,317	1,366
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	30,337	5,275	35,612	108,000	111,000	207	2	-	45	30,592	31,736
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	30,337	5,275	35,612	108,000	111,000	207	2	-	45	30,592	31,736
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	20,992	2,274	23,266	108,000	111,000	207	2	-	45	21,247	22,041
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	21,454	4,293	25,747	107,000	110,000	205	2	-	45	21,707	22,519
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	30,337	5,275	35,612	105,000	109,000	202	2	-	45	30,586	31,730
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	30,342	5,212	35,555	105,000	109,000	202	2	-	45	30,592	31,736
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016				107,000	110,000	205	2	-	45	253	263
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	30,337	5,275	35,612	107,000	110,000	205	2	-	45	30,590	31,734
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	11,145	1,236	12,381	105,000	109,000	202	2	-	45	11,394	11,820
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	19,027	3,577	22,604	97,000	100,000	186	2	-	45	19,261	19,981
			Total Collective Bargaining Unit		$489,851	$87,814	$577,665	$2,549,000	$2,629,000	$4,894	$58	$0	$1,086	$495,888	$514,430
Non-Collective Bargaining Unit Hourly															
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	$25,072	$3,069	$28,141	$91,000	$95,000	$175	$22	$152	$45	$25,466	$26,418
			Total Non-Collective Bargaining Unit Hourly		$25,072	$3,069	$28,141	$91,000	$95,000	$175	$22	$152	$45	$25,466	$26,418

Pennsylvania-American Water Company - Wastewater CSS Operations
Group Insurance

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Gross Group Insurance: Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
Non-Collective Bargaining Unit Salary															
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	$30,175	$6,124	$36,299	$161,000	$167,000	$309	$39	$268	$45	$30,836	$31,989
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	30,175	6,124	36,299	116,000	120,000	223	28	193	45	30,664	31,810
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	24,797	5,032	29,829	148,000	154,000	284	36	246	45	25,408	26,358
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	1,161	306	1,466	142,000	148,000	273	34	237	45	1,750	1,815
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	30,175	6,124	36,299	142,000	147,000	273	34	236	45	30,763	31,913
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	31,126	3,009	34,135	156,000	163,000	300	37	261	45	31,769	32,956
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	24,797	5,032	29,829	176,000	183,000	338	42	293	45	25,516	26,470
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	7,545	4,544	27,179	148,000	154,000	213	27	185	34	23,093	23,957
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	30,175	6,124	36,299	187,000	194,000	359	45	311	45	30,935	32,092
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	22,147	4,199	26,345	134,000	139,000	257	32	223	45	22,704	23,553
			Total Non-Collective Bargaining Unit Salary		$254,418	$50,815	$320,322	$1,644,000	$1,708,000	$3,085	$386	$2,677	$486	$276,142	$286,467
Collective Bargaining Unit															
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$30,337	$5,275	$35,612	$83,000	$85,000	$159	$2	$0	$45	$30,544	$31,686
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	17,599	4,505	22,104	83,000	85,000	159	2	-	45	17,806	18,472
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016				83,000	85,000	159	2	-	45	207	215
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	30,342	5,212	35,555	83,000	85,000	159	2	-	45	30,549	31,692
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	10,343	1,258	11,601	83,000	85,000	159	2	-	45	10,550	10,944
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009	17,599	4,505	22,104	87,000	89,000	167	2	-	45	17,814	18,480
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	30,337	5,275	35,612	94,000	96,000	180	2	-	45	30,565	31,708
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	30,337	5,275	35,612	96,000	99,000	184	2	-	45	30,569	31,712
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987	21,450	4,338	25,788	94,000	96,000	180	2	-	45	21,678	22,489
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997				94,000	96,000	180	2	-	45	228	237
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	30,342	5,212	35,555	87,000	89,000	167	2	-	45	30,557	31,700
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	9,940	2,320	12,260	83,000	85,000	159	2	-	45	10,147	10,527
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	17,599	4,505	22,104	83,000	85,000	159	2	-	45	17,806	18,472
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013	9,939	2,342	12,280	94,000	96,000	180	2	-	45	10,167	10,547
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006	21,450	4,338	25,788	83,000	85,000	159	2	-	45	21,657	22,467
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006				87,000	89,000	167	2	-	45	215	223
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	9,939	2,342	12,280	95,000	98,000	182	2	-	45	10,169	10,549
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	9,940	2,315	12,255	83,000	85,000	159	2	-	45	10,147	10,527
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005	9,940	2,315	12,255	83,000	85,000	159	2	-	45	10,147	10,527
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007				96,000	99,000	184	2	-	45	232	241
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	21,450	4,338	25,788	102,000	105,000	196	2	-	45	21,693	22,505
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	9,884	2,326	12,210	102,000	105,000	196	2	-	45	10,127	10,506
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	30,337	5,275	35,612	102,000	105,000	196	2	-	45	30,580	31,724
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	9,940	2,315	12,255	94,000	96,000	180	2	-	45	10,169	10,549

Pennsylvania-American Water Company - Wastewater CSS Operations
Group Insurance

					Gross Group Insurance											
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Medical Dental & Vision	Employee Contribution	Net Medical Dental Vision	2026 Insurance Coverage	2027 Insurance Coverage	Basic Life	AD&D	Long Term Disability	Short Term Disability	2026 Total Gross Group Insurance	2027 Total Gross Group Insurance
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	30,337	5,275	35,612	90,000	92,000	173	2	-	45	30,557	31,700
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	17,253	4,377	21,630	94,000	96,000	180	2	-	45	17,481	18,135
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	30,337	5,275	35,612	92,000	94,000	177	2	-	45	30,561	31,704
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	9,939	2,337	12,275	94,000	96,000	180	2	-	45	10,167	10,547
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	10,343	1,258	11,601	96,000	98,000	184	2	-	45	10,575	10,970
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	9,939	2,342	12,280	76,000	77,000	146	2	-	45	10,132	10,511
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	21,450	4,338	25,788	108,000	111,000	207	2	-	45	21,705	22,517
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	9,939	2,342	12,280	90,000	92,000	173	2	-	45	10,159	10,539
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	9,940	2,315	12,255	85,000	88,000	163	2	-	45	10,151	10,531
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	9,939	2,342	12,280	102,000	105,000	196	2	-	45	10,182	10,563
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	21,450	4,338	25,788	102,000	105,000	196	2	-	45	21,693	22,505
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010				96,000	99,000	184	2	-	45	232	241
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	30,337	5,275	35,612	100,000	103,000	192	2	-	45	30,577	31,720
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	30,342	5,212	35,555	88,000	90,000	169	2	-	45	30,559	31,702
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	10,341	2,466	12,807	87,000	89,000	167	2	-	45	10,556	10,950
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	30,337	5,275	35,612	82,000	84,000	157	2	-	45	30,542	31,684
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	21,450	4,338	25,788	88,000	90,000	169	2	-	45	21,667	22,477
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	30,342	5,198	35,540	87,000	89,000	167	2	-	45	30,557	31,700
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	21,450	4,338	25,788	104,000	106,000	200	2	-	45	21,697	22,509
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	29,275	4,948	34,223	90,000	92,000	173	2	-	45	29,496	30,599
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	30,337	5,275	35,612	104,000	106,000	200	2	-	45	30,584	31,728
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	33,894	3,663	37,557	77,000	79,000	148	2	-	45	34,090	35,364
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	30,337	5,275	35,612	83,000	85,000	159	2	-	45	30,544	31,686
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	21,450	4,338	25,788	87,000	89,000	167	2	-	45	21,665	22,475
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	9,939	2,342	12,280	87,000	89,000	167	2	-	45	10,153	10,533
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	12,163	1,258	13,421	83,000	85,000	159	2	-	45	12,370	12,832
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023				83,000	85,000	159	2	-	45	207	215
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	9,939	2,342	12,280	83,000	85,000	159	2	-	45	10,146	10,525
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	17,602	4,466	22,068	102,000	105,000	196	2	-	45	17,846	18,513
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	10,863	1,263	12,126	102,000	105,000	196	2	-	45	11,106	11,521
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	30,337	5,275	35,612	87,000	89,000	167	2	-	45	30,552	31,694
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	9,977	1,150	11,127	87,000	89,000	167	2	-	45	10,191	10,572
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	311	97	408	85,000	88,000	163	2	-	45	522	542
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	9,939	2,342	12,280	74,000	76,000	142	2	-	45	10,128	10,507
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025	9,572	2,229	11,801	84,000	86,000	161	2	-	45	9,781	10,147
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	19,027	3,577	22,604	90,000	92,000	173	2	-	45	19,247	19,967
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	19,027	3,577	22,604	82,000	84,000	157	2	-	45	19,232	19,951
			Total Collective Bargaining Unit		$1,590,964	$303,520	$1,894,484	$7,712,000	$7,902,000	$14,807	$209	$0	$3,936	$1,609,916	$1,670,111
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	$0	$0	$0	$156,000	$162,000	$300	$37	$260	$45	$643	$667
			Total Non-Collective Bargaining Unit Hourly		$0	$0	$0	$156,000	$162,000	$300	$37	$260	$45	$643	$667

401K, Defined Contribution Plan, and Employee Stock Purchase Plan

Pennsylvania-American Water Company
401K, DCP, ESPP

	401K		DCP		ESPP	
	2026	2027	2026	2027	2026	2027
Water Operations						
Non-Collective Bargaining Unit Salary	$1,092,831	$1,135,780	$1,378,898	$1,433,086	$115,788	$118,508
Collective Bargaining Unit	1,354,566	1,390,963	1,832,955	1,882,147	76,800	78,362
Non-Collective Bargaining Unit Hourly	481,092	500,000	719,174	747,440	30,750	31,523
Total	$2,928,489	$3,026,743	$3,931,027	$4,062,673	$223,338	$228,393
Wastewater SSS General Operations						
Non-Collective Bargaining Unit Salary	$50,996	$52,999	$61,976	$64,412	$2,291	$2,334
Collective Bargaining Unit	47,085	48,332	67,697	69,490	367	367
Non-Collective Bargaining Unit Hourly	112,699	117,131	169,583	176,251	6,109	6,328
Total	$210,780	$218,462	$299,256	$310,153	$8,767	$9,029
Wastewater CSS Operations						
Non-Collective Bargaining Unit Salary	$33,578	$34,897	$50,579	$52,566	$1,080	$1,117
Collective Bargaining Unit	114,606	117,627	323,164	332,247	11,588	11,840
Non-Collective Bargaining Unit Hourly	3,126	3,249	5,470	5,685	-	-
Total	$151,310	$155,773	$379,213	$390,498	$12,668	$12,957
BASA WW Operations						
Non-Collective Bargaining Unit Salary	$16,167	$16,802	$23,821	$24,757	$0	$0
Collective Bargaining Unit	77,962	80,286	107,122	110,311	1,980	2,012
Non-Collective Bargaining Unit Hourly	1,820	1,892	3,186	3,311	-	-
Total	$95,949	$98,980	$134,128	$138,378	$1,980	$2,012

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	240106	CORP-Field Services	Lead Specialist, Operations Services	1/18/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	$5,916	$6,139	$6,381	$7,765	$8,058	$8,375	$783	$813	$844
2	240105	CORP-Admin & Gen	VP Operations (Mega)	5/3/1994	2.50%	401(k) Match 50% up to 5%	6,714	6,967	7,242	-	-	-	474	492	511
3	240305	CORP-Admin & Gen	Sr Director Operations (Mega)	10/25/1993	2.50%	401(k) Match 50% up to 5%	5,330	5,531	5,749	-	-	-	376	390	406
4	243306	BUTL-Field Services	Supvr Field Operations	11/24/1997	2.50%	401(k) Match 50% up to 5%	2,422	2,514	2,612	-	-	-	342	355	369
5	249160	WILK-Watres	Sr Supervisor Production	1/11/1988	1.00%	401(k) Match 50% up to 5%	905	939	976	-	-	-			
6	240117	CORP-Water Quality	Manager WQ & Env Compliance	9/15/1993	1.50%	401(k) Match 50% up to 5%	1,853	1,923	1,999	-	-	-			
7	245705	POCO-Admin & Gen	Sr Supt Opns	3/12/1990	2.50%	401(k) Roth Match 50% up to 5%	3,104	3,221	3,348	-	-	-	1,096	1,137	1,182
8	249106	WILK-Field Services	Sr Supvr Operations	10/19/1987	1.50%	401(k) Match 50% up to 5%	1,489	1,545	1,606	-	-	-			
9	249106	WILK-Field Services	Sr Supt Field Ops	10/17/1983	2.50%	401(k) Roth Match 50% up to 5%	2,784	2,889	3,002	-	-	-			
10	240117	CORP-Water Quality	Supvr WQ & Env Compliance	3/6/1998	2.50%	401(k) Match 50% up to 5%	2,438	2,530	2,630	-	-	-	172	179	186
11	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	4/6/1998	2.50%	401(k) Roth Match 50% up to 5%	1,951	2,025	2,105	-	-	-	4,409	4,409	4,409
12	249106	WILK-Field Services	Supvr Field Operations	10/19/1992	2.50%	401(k) Match 50% up to 5%	2,554	2,650	2,754	-	-	-	1,262	1,310	1,361
13	249106	WILK-Field Services	Sr Supvr Operations	9/2/1986	2.50%	401(k) Match 50% up to 5%	2,301	2,388	2,481	-	-	-			
14	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	9/2/1997	2.50%	401(k) Match 50% up to 5%	2,024	2,100	2,183	-	-	-	571	593	616
15	249150	WILK-Other	Sr Supt Production	9/13/1993	2.50%	401(k) Match 50% up to 5%	2,816	2,922	3,037	-	-	-	795	825	857
16	246106	MECH-Field Services	Sr Mgr Operations	5/4/1998	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,155	6,387	6,639	8,078	8,383	8,713			
17	240117	CORP-Water Quality	Manager WQ & Env Compliance	6/13/1994	2.50%	401(k) Match 50% up to 5%	3,049	3,164	3,288	-	-	-	1,076	1,117	1,161
18	245305	ABNG-Admin & Gen	Sr Supt Opns	6/16/1997	2.50%	401(k) Roth Match 50% up to 5%	2,875	2,984	3,102	-	-	-			
19	247106	MILT-Field Services	Sr Supvr Operations	10/16/1995	2.50%	401(k) Match 50% up to 5%	2,387	2,477	2,575	-	-	-			
20	246206	HSHY-Field Services	Supvr Field Operations	5/1/1995			-	-	-	-	-	-			
21	240117	CORP-Water Quality	Environmental Program Lead	2/2/1998	2.50%	401(k) Roth Match 50% up to 5%	2,897	3,006	3,124	-	-	-	613	637	662
22	240106	CORP-Field Services	Sr. Mgr, Operations Services	8/14/1989			-	-	-	-	-	-			
23	241106	PITT-Field Services	Supvr Field Operations	10/25/1978	2.50%	401(k) Match 50% up to 5%	2,565	2,662	2,766	-	-	-	543	564	586
24	240114	CORP-Engineering	Project Manager	5/16/1998	2.50%	401(k) Match 50% up to 5%	2,853	2,961	3,077	-	-	-			
25	243106	NEWC-Field Services	Sr Mgr Operations	9/1/1993	2.50%	401(k) Match 50% up to 5%	3,918	4,066	4,226	-	-	-	553	574	597
26	249106	WILK-Field Services	Sr Supvr Operations	8/8/1984	2.50%	401(k) Match 50% up to 5%	2,465	2,558	2,659	-	-	-			
27	240120	CORP-Bus Dev	Dir Business Development	9/28/1987	2.50%	401(k) Match 50% up to 5%	4,954	5,142	5,344	-	-	-	350	363	377
28	249106	WILK-Field Services	Sr Supt Field Ops	2/27/1984	2.50%	401(k) Match 50% up to 5%	3,014	3,128	3,251	-	-	-	1,489	1,546	1,606
29	244103	INDI-Cust Service	Sr Supvr Operations	11/16/1994	2.50%	401(k) Match 50% up to 5%	2,849	2,957	3,073	-	-	-			
30	247201	PHBG-Production	Sr Supvr Operations	12/16/1992	2.50%	401(k) Match 50% up to 5%	2,700	2,802	2,912	-	-	-	1,906	1,978	2,056
31	245405	SUSQ-Admin & Gen	Sr Mgr Operations	5/19/1986	2.50%	401(k) Match 50% up to 5%	4,043	4,196	4,361	-	-	-			
32	240306	CORP-Field Service	Supvr Field Operations	9/16/1998	2.50%	401(k) Match 50% up to 5%	2,557	2,654	2,758	-	-	-	1,083	1,124	1,168
33	240306	CORP-Field Service	Sr Mgr, Production Assets	10/16/1998			-	-	-	-	-	-	1,351	1,402	1,457
34	242506	BRWN-Field Services	Sr Supvr Operations	10/26/1998	2.50%	401(k) Match 50% up to 5%	2,506	2,601	2,703	-	-	-	354	367	382
35	240306	CORP-Field Service	Supvr Field Operations	8/31/1999			-	-	-	-	-	-			
36	241106	PITT-Field Services	Sr Mgr Operations	9/8/1999	2.50%	401(k) Roth Match 50% up to 5%	3,718	3,858	4,010	-	-	-	1,835	1,835	1,835
37	241103	PITT-Cust Service	Sr Supvr Operations	9/16/1999			-	-	-	-	-	-			
38	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/20/2000	2.50%	401(k) Match 50% up to 5%	2,293	2,380	2,473	-	-	-	1,618	1,680	1,746
39	247206	PHBG-Field Services	Supvr Field Operations	10/2/2000	2.50%	401(k) Match 50% up to 5%	2,303	2,390	2,484	-	-	-	1,625	1,687	1,753
40	249152	WILK-Ceasetown	Sr Supervisor Production	12/4/2000	2.50%	401(k) Match 50% up to 5%	2,336	2,424	2,519	-	-	-	1,376	1,376	1,376
41	240305	CORP-Admin & Gen	Dir Operations State	12/18/2001	2.50%	401(k) Match 50% up to 5%	4,441	4,609	4,790	9,327	9,679	10,060			
42	245106	NORR-Field Services	Sr Supt Opns	3/14/1994	2.50%	401(k) Match 50% up to 5%	3,133	3,252	3,379	-	-	-	442	459	477
43	246506	COAT-Field Services	Supvr Field Operations	6/25/1990			-	-	-	4,964	5,151	5,353	344	344	344
44	244306	CLAR-Field Services	Sr Supvr Operations	7/9/2001	4.00%	401(k) Match 1-3/100% 4-5/50%	3,720	3,860	4,012	4,883	5,067	5,266	328	341	354
45	240114	CORP-Engineering	Sr Project Engineer	6/25/2001	2.50%	401(k) Match 50% up to 5%	3,133	3,252	3,379	-	-	-			
46	240114	CORP-Engineering	Sr Project Engineer	5/3/1999	2.50%	401(k) Match 50% up to 5%	2,891	3,000	3,118	-	-	-	1,020	1,059	1,100
47	245906	GLEN-Field Services	Sr Supt Opns	10/15/1990	2.50%	401(k) Match 50% up to 5%	3,066	3,182	3,307	-	-	-	2,164	2,246	2,334
48	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/1/1999	2.50%	401(k) Match 50% up to 5%	3,813	3,957	4,112	-	-	-	2,153	2,234	2,322
49	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	11/16/1997	2.50%	401(k) Roth Match 50% up to 5%	5,393	5,597	5,817	-	-	-	761	790	821
50	240114	CORP-Engineering	Dir, Engineering Project Delivery	8/19/2002	2.50%	401(k) Roth Match 50% up to 5%	4,375	4,540	4,718	-	-	-	4,129	4,129	4,129
51	240120	CORP-Bus Dev	Sr Project Engineer	5/12/2003	2.50%	401(k) Match 50% up to 5%	3,269	3,392	3,526	-	-	-			
52	242306	UNTN-Field Services	Supvr Field Operations	6/2/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,583	3,718	3,865	4,702	4,880	5,072	474	492	511
53	242106	MCMR-Field Services	Sr Supt Opns	6/23/2003	2.50%	401(k) Match 50% up to 5%	2,748	2,852	2,965	-	-	-			
54	245906	GLEN-Field Services	Sr Supvr Operations	1/12/2004	2.50%	401(k) Match 50% up to 5%	2,648	2,748	2,856	-	-	-	561	582	605
55	240114	CORP-Engineering	Capital Program Manager	1/10/2005	2.50%	401(k) Match 50% up to 5%	3,359	3,487	3,624	-	-	-			
56	242101	MCMR-Production	Mgr Production Assets	2/28/2005	0.50%	401(k) Match 50% up to 5%	602	624	649	-	-	-			
57	240121	CORP-Com Relations	Mgr Ext Affairs (State)	2/28/2005	2.50%	401(k) Match 50% up to 5%	2,891	3,000	3,118	-	-	-	612	635	660
58	247150	MILT-Prod Other	Sr Supt Opns	3/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,749	4,929	5,123	6,233	6,469	6,723			
59	240117	CORP-Water Quality	Environmental Program Lead	3/16/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,160	4,317	4,487	5,460	5,666	5,889	551	571	594
60	240106	CORP-Field Services	Specialist, Operations Services	3/21/2005	1.00%	401(k) Match 50% up to 5%	823	854	888	-	-	-	115	115	115
61	244606	KANE-Field Services	Sr Supvr Operations	4/11/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	4,052	4,205	4,370	5,318	5,519	5,736			
62	240121	CORP-Com Relations	Director of Government and External Affa	8/15/2005	2.00%	401(k) Match 50% up to 5%	3,507	3,640	3,783	-	-	-			
63	242203	MONVAL-Cust Service	Sr Supvr Operations	1/9/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,875	4,022	4,180	5,086	5,279	5,486			
64	249106	WILK-Field Services	Supvr Field Operations	4/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,489	3,626	4,412	4,579	4,759	229	229	229
65	240114	CORP-Engineering	Dir, Engineering Project Delivery	5/22/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	7,000	7,264	7,550	9,188	9,534	9,909	1,544	1,602	1,665
66	240114	CORP-Engineering	Sr Project Engineer	5/30/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	5,263	5,461	5,676	6,907	7,168	7,450	232	241	250
67	243306	BUTL-Field Services	Sr Supt Opns	6/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	4,586	4,760	4,947	6,020	6,247	6,493			
68	240117	CORP-Water Quality	Supvr Field Operations	6/12/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,676	3,815	3,964	4,825	5,007	5,203			
69	240114	CORP-Engineering	VP Engineering (Mega)	8/31/2006	4.00%	401(k) Roth 1-3/100% 4-5/50%	9,000	9,340	9,707	11,813	12,259	12,740	4,428	4,428	4,428
70	246801	LEHP-Production	Supvr Field Operations	10/2/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,440	3,570	3,711	4,515	4,686	4,870			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

													Gross Other Benefits 401k, DCP, ESPP		
							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
71	246106	MECH-Field Services	Supvr Field Operations	11/13/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,495	3,628	3,770	4,588	4,761	4,948	463	480	499
72	249150	WILK-Other	Production Asset Administrator	1/22/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,910	4,058	4,218	5,132	5,327	5,536	690	716	744
73	246206	HSHY-Field Services	Sr Supt Opns	3/27/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	4,854	5,038	5,236	6,371	6,612	6,872	1,071	1,111	1,155
74	241106	PITT-Field Services	Supvr Field Operations	5/7/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,600	3,736	3,882	4,725	4,903	5,095			
75	245106	NORR-Field Services	Sr Supt Opns	8/17/2009	4.00%	401(k) Roth 1-3/100% 4-5/50%	5,070	5,262	5,469	6,654	6,906	7,178	2,237	2,321	2,413
76	246806	LEHP-Field Services	Sr Supvr Operations	7/9/2007	1.00%	401(k) Match 1-3/100% 4-5/50%	1,035	1,074	1,116	5,434	5,639	5,861			
77	241106	PITT-Field Services	Sr Supt Field Ops	7/23/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	5,200	5,396	5,609	6,825	7,083	7,361			
78	240114	CORP-Engineering	Mgr Engrg - Project Delivery	8/20/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	5,920	6,143	6,385	7,770	8,063	8,380	4,129	4,129	4,129
79	240305	CORP-Admin & Gen	Mgr Operations - EAM	12/3/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	3,283	3,407	3,541	5,745	5,962	6,197			
80	240205	CORP-Admin & Gen	Sr Director Operations (Mega)	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	7,600	7,887	8,198	9,975	10,352	10,759			
81	245106	NORR-Field Services	Supvr Field Operations	8/11/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,681	2,782	2,892	4,692	4,869	5,060	473	491	510
82	243106	NEWC-Field Services	Sr Supt Opns	9/15/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	5,285	5,485	5,701	6,937	7,200	7,482	466	484	503
83	240114	CORP-Engineering	Dir, Engineering Project Delivery	10/27/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,800	7,057	7,334	8,925	9,262	9,626			
84	249103	WILK-Cust Service	Sr Supvr Operations	11/17/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,970	3,087	5,008	5,198	5,402	842	874	908
85	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/20/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,672	3,811	3,960	4,819	5,001	5,198	1,620	1,681	1,747
86	244306	CLAR-Field Services	Sr Supt Opns	5/18/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	4,534	4,706	4,890	5,951	6,176	6,419			
87	241150	PITT-Production Othe	Sr Mgr Production	6/16/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	5,897	6,119	6,360	7,740	8,032	8,347			
88	245106	NORR-Field Services	Sr Mgr Operations	8/24/2009	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,403	6,645	6,906	8,404	8,722	9,065			
89	249106	WILK-Field Services	Sr Supt Field Ops	10/19/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	4,339	4,503	4,680	5,695	5,910	6,143			
90	246501	COAT-Production	Supvr Production	4/12/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,837	2,948	4,784	4,964	5,160	344	344	344
91	243152	NEWC-Ellwood	Supvr Production	5/10/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,471	3,603	3,744	4,556	4,728	4,914			
92	240205	CORP-Admin & Gen	Project Manager Operations	5/3/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	4,250	4,410	4,583	5,578	5,789	6,016			
93	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	6/7/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	4,389	4,555	4,734	7,681	7,972	8,285	516	536	557
94	246401	ROYF-Production	Sr Supvr Operations	10/4/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	4,242	4,402	4,575	5,567	5,778	6,005			
95	240106	CORP-Field Services	Major Accounts Manager	1/3/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,097	3,219	5,222	5,420	5,633			
96	241152	PITT-Production Aldr	Supvr Production	3/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,574	3,709	3,855	4,690	4,868	5,059	1,104	1,145	1,190
97	249106	WILK-Field Services	Supvr Field Operations	8/1/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,214	3,340	4,065	4,218	4,384	683	709	737
98	243306	BUTL-Field Services	Sr Supvr Operations	8/29/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,910	4,058	4,218	5,132	5,327	5,536	863	895	930
99	241151	PITT-Production Haye	Sr Supvr Operations	10/4/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	3,151	3,270	3,399	5,515	5,723	5,948			
100	240116	CORP-Maint Services	Mgr Maintenance	10/24/2011	3.00%	401(k) Match 1-3/100% 4-5/50%	3,870	4,017	4,175	6,773	7,029	7,305	455	473	491
101	240114	CORP-Engineering	Mgr Engrg - Project Delivery	6/18/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	5,880	6,102	6,342	7,718	8,009	8,323	229	229	229
102	240106	CORP-Field Services	Mgr, Operations Services	7/3/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	4,220	4,380	4,552	5,539	5,748	5,974	931	966	1,004
103	240306	CORP-Field Service	Project Manager	3/4/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	4,866	5,049	5,248	6,386	6,627	6,888	1,073	1,114	1,158
104	243151	NEWC-New Castle	Supvr Production	4/29/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,610	3,746	3,894	4,738	4,917	5,111	1,593	1,653	1,718
105	247150	MILT-Prod Other	Sr Supervisor Production	5/28/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,637	3,774	3,922	4,773	4,953	5,148			
106	240120	CORP-Bus Dev	Sr Mgr Business Dev	6/24/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	6,425	6,668	6,931	8,433	8,752	9,096			
107	242103	MCMR-Cust Service	Supvr Field Operations	8/19/2013	2.00%	401(k) Match 1-3/100% 4-5/50%	1,795	1,863	1,936	4,711	4,890	5,082	475	493	512
108	245506	BNGR-Field Services	Sr Supvr Operations	9/9/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	2,591	2,689	2,794	4,534	4,705	4,890			
109	240120	CORP-Bus Dev	Sr Dir, Business Development	11/25/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	8,200	8,510	8,844	10,763	11,169	11,608	362	375	390
110	240117	CORP-Water Quality	Sr Manager WQ & Env Compliance	12/2/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	5,680	5,895	6,126	7,455	7,737	8,040			
111	240114	CORP-Engineering	Dir, Engineering Capital Planning	5/19/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	6,800	7,057	7,334	8,925	9,262	9,626	3,000	3,113	3,236
112	244206	PUNX-Field Services	Sr Supvr Operations	5/27/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,779	3,922	4,076	4,961	5,148	5,350	333	346	360
113	241152	PITT-Production Aldr	Supvr Production	6/2/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,521	3,654	3,798	4,622	4,796	4,985	932	967	1,005
114	240114	CORP-Engineering	Specialist, Eng Contract Compliance	9/29/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,400	3,529	3,667	4,462	4,631	4,814	46	46	46
115	241103	PITT-Cust Service	Supvr Field Operations	10/14/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,363	3,490	3,628	4,414	4,581	4,761			
116	244506	WARR-Field Services	Sr Supvr Operations	10/27/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,864	4,010	4,167	5,071	5,263	5,470			
117	249103	WILK-Cust Service	Sr Business Operations Analyst	11/3/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,215	3,341	4,066	4,219	4,385	820	851	884
118	240117	CORP-Water Quality	Supvr WQ & Env Compliance	11/3/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,787	3,930	4,085	4,970	5,159	5,362			
119	240114	CORP-Engineering	Engineering Project Manager	6/22/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,768	3,910	4,063	4,945	5,131	5,333			
120	249106	WILK-Field Services	Sr Mgr Operations	11/16/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,120	6,351	6,601	8,033	8,336	8,664			
121	240117	CORP-Water Quality	Supvr WQ & Env Compliance	12/1/2015			-	-	-	-	-	-			
122	246103	MECH-Cust Service	Supvr Field Operations	12/21/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,377	3,504	3,642	4,432	4,600	4,781			
123	242106	MCMR-Field Services	Sr Mgr Operations	1/25/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	6,124	6,356	6,605	8,037	8,342	8,669	270	280	291
124	240117	CORP-Water Quality	Supvr WQ & Env Compliance	10/5/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,829	3,974	4,130	5,025	5,215	5,421			
125	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,073	3,189	3,315	4,033	4,186	4,351	1,376	1,376	1,376
126	245606	NAZA-Field Services	Sr Supvr Operations	3/21/2016	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,808	2,914	3,029	4,914	5,100	5,301	275	275	275
127	242306	UNTN-Field Services	Sr Supt Field Ops	4/18/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	4,834	5,016	5,213	6,344	6,584	6,842			
128	249106	WILK-Field Services	Supvr Field Operations	4/18/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,693	3,833	3,984	4,847	5,031	5,228			
129	246306	PENN/Wyom-Field Srvc	Sr Supvr Operations	7/5/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,960	4,109	4,271	5,197	5,393	5,605	229	229	229
130	245203	YARD-Cust Service	Sr Supvr Operations	9/26/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	4,262	4,423	4,597	5,593	5,805	6,033			
131	240117	CORP-Water Quality	Dir WQ Environ Compliance	1/16/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	7,200	7,471	7,765	9,449	9,806	10,192			
132	240117	CORP-Water Quality	Supvr WQ & Env Compliance	2/12/1990	2.00%	401(k) Match 1-3/100% 4-5/50%	1,788	1,856	1,929	4,693	4,871	5,063			
133	240114	CORP-Engineering	Mgr Engrg - Project Delivery	1/5/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	5,600	5,812	6,040	7,350	7,628	7,928	741	769	799
134	240119	CORP-Risk Mgmt	Dir Health & Safety (Ops)	3/27/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	6,600	6,850	7,119	8,663	8,990	9,344	874	907	942
135	240117	CORP-Water Quality	Manager WQ & Env Compliance	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	4,808	4,990	5,186	6,311	6,549	6,806			
136	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/26/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,531	3,664	3,808	4,634	4,809	4,998			
137	240114	CORP-Engineering	Planning Engineer	8/14/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,682	3,821	3,970	4,832	5,014	5,211			
138	240114	CORP-Engineering	Mgr Engineering	8/28/2017	4.00%	401(k) Roth 1-3/100% 4-5/50%	6,100	6,331	6,579	8,006	8,309	8,636	4,588	4,588	4,588
139	240106	CORP-Field Services	Sr. Mgr, Operations Services	11/20/2017	4.00%	401(k) Roth 1-3/100% 4-5/50%	5,320	5,521	5,738	6,983	7,247	7,532	704	731	759
140	240114	CORP-Engineering	Sr Project Engineer	1/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	4,503	4,673	4,857	5,911	6,134	6,375	92	92	92
141	240114	CORP-Engineering	Sr Project Engineer	1/16/2018			-	-	-	6,240	6,476	6,730			
142	240114	CORP-Engineering	Sr Project Engineer	1/22/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	4,738	4,917	5,110	6,219	6,454	6,707	418	434	451
143	240117	CORP-Water Quality	Supvr WQ & Env Compliance	1/29/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,296	3,420	3,555	4,326	4,489	4,666	145	151	157
144	243106	NEWC-Field Services	Supvr Field Operations	3/5/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,658	2,759	2,867	4,652	4,828	5,018			
145	241152	PITT-Production Aldr	Sr Supvr Operations	3/19/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	4,241	4,401	4,574	5,566	5,777	6,004	1,376	1,376	1,376

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
146	246106	MECH-Field Services	Sr Supt Opns	3/19/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	4,697	4,875	5,066	6,165	6,398	6,649			
147	240306	CORP-Field Service	Supvr Field Operations	4/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,538	3,672	3,816	4,643	4,819	5,008			
148	249103	WILK-Cust Service	Supvr Field Operations	6/18/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,418	3,547	3,687	4,486	4,655	4,839			
149	240106	CORP-Field Services	Mgr, Operations Services	7/9/2018	1.00%	401(k) Match 1-3/100% 4-5/50%	955	991	1,030	5,014	5,203	5,408			
150	241106	PITT-Field Services	Sr Supt Field Ops	6/18/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	4,909	5,094	5,295	6,443	6,686	6,949	23	23	23
151	243106	NEWC-Field Services	Supvr Field Operations	7/3/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	3,123	3,240	3,368	4,684	4,860	5,052			
152	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/13/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,607	3,743	3,890	4,734	4,913	5,106			
153	240114	CORP-Engineering	Staff Engineer	8/27/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,874	2,983	3,100	4,311	4,474	4,650	1,449	1,504	1,563
154	241106	PITT-Field Services	Supvr Field Operations	9/4/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,912	3,022	3,141	4,368	4,533	4,711			
155	241106	PITT-Field Services	Supvr Field Operations	9/10/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,346	3,473	3,609	4,392	4,558	4,737			
156	246201	HSHY-Production	Sr Supvr Operations	9/10/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,831	3,976	4,133	5,028	5,219	5,424	169	175	182
157	246206	HSHY-Field Services	Supvr Field Operations	10/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,563	3,698	3,844	4,677	4,854	5,045	46	46	46
158	249106	WILK-Field Services	Sr Supvr Operations	10/29/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,767	3,909	4,063	4,944	5,130	5,332	184	184	184
159	240105	CORP-Admin & Gen	SVP and President PAAW	11/12/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	14,483	15,031	15,622	19,009	19,728	20,503			
160	241106	PITT-Field Services	Sr Supvr Operations	11/5/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,097	3,219	5,222	5,420	5,633	459	459	459
161	245406	SUSQ-Field Services	Sr Supvr Operations	11/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,338	3,464	3,600	4,381	4,546	4,725	442	458	476
162	242106	MCMR-Field Services	Supvr Field Operations	12/3/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,568	3,703	3,849	4,684	4,860	5,052			
163	240114	CORP-Engineering	Planning Engineer	2/4/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,287	4,449	4,623	5,626	5,839	6,068	964	964	964
164	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	2/11/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,671	2,772	2,881	4,674	4,851	5,042			
165	240114	CORP-Engineering	Engineering Project Manager	3/25/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,817	3,962	4,118	5,010	5,200	5,404	918	918	918
166	249106	WILK-Field Services	Supvr Field Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,290	3,414	3,548	4,318	4,480	4,656	435	452	470
167	245305	ABNG-Admin & Gen	Sr Supvr Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,436	3,566	3,706	4,510	4,680	4,864			
168	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,438	3,568	3,708	4,512	4,682	4,867	229	229	229
169	240106	CORP-Field Services	Specialist, Operations Services	4/15/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,794	3,938	4,093	4,980	5,168	5,372			
170	240114	CORP-Engineering	Project Manager	5/20/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,400	4,566	4,746	5,775	5,993	6,229	918	918	918
171	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/8/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,352	3,479	3,615	4,399	4,566	4,745	444	460	478
172	247306	BRWK-Field Services	Sr Supvr Operations	7/8/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,751	3,893	4,046	4,923	5,109	5,310			
173	240117	CORP-Water Quality	Supvr WQ & Env Compliance	7/29/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,696	3,836	3,986	4,851	5,034	5,232	1,630	1,692	1,759
174	249158	WILK-Lake Scranton	Sr Supt Production	7/31/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,229	4,390	4,562	5,551	5,761	5,987	1,866	1,937	2,013
175	240114	CORP-Engineering	Engineering Project Manager	8/5/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,220	4,379	4,551	5,538	5,747	5,973			
176	241106	PITT-Field Services	Supvr Field Operations	8/12/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,687	3,826	3,977	4,839	5,022	5,220			
177	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	8/26/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,589	3,725	3,871	4,711	4,889	5,081	505	505	505
178	240120	CORP-Bus Dev	VP, Business Development & Govt Affairs/	11/4/2019			-	-	-	13,847	14,371	14,935			
179	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,149	3,268	3,396	4,133	4,289	4,458			
180	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	11/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	3,009	3,127	3,806	3,950	4,105			
181	247106	MILT-Field Services	Supvr Field Operations	1/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,272	3,395	3,529	4,294	4,456	4,631			
182	240114	CORP-Engineering	Engineering Project Specialist	3/23/2020			-	-	-	3,805	3,949	4,104			
183	249106	WILK-Field Services	Supvr Field Operations	4/20/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,355	3,482	3,618	4,404	4,570	4,749	184	184	184
184	241106	PITT-Field Services	Sr Supt Field Ops	4/27/2020	1.00%	401(k) Roth 1-3/100% 4-5/50%	1,228	1,275	1,325	6,449	6,693	6,956			
185	245706	POCO-Field Services	Sr Supvr Operations	4/27/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,674	2,774	2,884	4,679	4,855	5,046			
186	240121	CORP-Com Relations	Business Development Analyst	5/4/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,550	2,646	2,751	4,463	4,631	4,814			
187	242206	MONVA-Field Services	Sr Supvr Operations	5/11/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,817	2,923	3,038	4,929	5,116	5,317			
188	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/1/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,240	3,362	3,494	4,253	4,413	4,586	229	229	229
189	240114	CORP-Engineering	Project Manager	6/8/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	4,578	4,751	4,937	6,009	6,235	6,480			
190	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/15/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,940	3,051	3,171	3,858	4,004	4,162			
191	240119	CORP-Risk Mgmt	Mgr Health and Safety Programs	6/29/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	4,796	4,977	5,173	6,294	6,532	6,789			
192	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	3,480	3,612	3,753	6,091	6,320	6,568			
193	249151	WILK-Brownell	Sr Supervisor Production	8/24/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,375	3,502	3,639	4,429	4,596	4,776	115	115	115
194	240114	CORP-Engineering	Engineer	10/12/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,126	3,249	3,953	4,103	4,264	930	965	1,003
195	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/25/1997	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,972	3,085	3,206	4,458	4,627	4,809	300	311	323
196	249106	WILK-Field Services	Sr Supvr Operations	12/14/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,557	3,692	3,836	4,668	4,845	5,035	471	489	508
197	249106	WILK-Field Services	Supvr Field Operations	12/14/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,276	3,400	3,534	4,300	4,462	4,638			
198	240114	CORP-Engineering	Engineering Project Manager	3/29/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,830	2,937	3,052	4,952	5,139	5,341			
199	246406	ROYF-Field Services	Supvr Field Operations	4/26/2021	1.00%	401(k) Match 1-3/100% 4-5/50%	920	954	992	4,828	5,010	5,207			
200	240114	CORP-Engineering	Sr Project Engineer	5/17/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	4,820	5,003	5,199	6,327	6,566	6,824	2,127	2,207	2,294
201	240121	CORP-Com Relations	Sr Mgr, External Communications	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	5,460	5,667	5,890	7,166	7,438	7,730			
202	240117	CORP-Water Quality	Supvr Field Operations	6/1/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,475	3,607	3,748	4,561	4,734	4,919			
203	245101	NORR-Production	Sr Supervisor Production	6/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	4,168	4,326	4,495	5,471	5,677	5,900	528	528	528
204	242106	MCMR-Field Services	Supvr Field Operations	6/14/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,523	2,618	2,721	4,415	4,582	4,762			
205	241106	PITT-Field Services	Supv Facilities/Inventory	7/19/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,452	3,583	3,723	4,531	4,702	4,887	229	229	229
206	240117	CORP-Water Quality	Supvr WQ & Env Compliance	8/16/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,320	3,445	3,581	4,358	4,522	4,700			
207	249106	WILK-Field Services	Supervisor Operations Support	9/7/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,347	2,435	2,531	4,107	4,262	4,429			
208	240120	CORP-Bus Dev	Dir Business Development	9/27/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	7,653	7,942	8,254	10,045	10,424	10,834	459	459	459
209	249158	WILK-Lake Scranton	Sr Supervisor Production	11/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,300	3,425	3,559	4,331	4,495	4,672			
210	246151	MECH-ProdWestShore	Supvr Production	1/24/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,350	3,476	3,613	4,396	4,562	4,741			
211	240117	CORP-Water Quality	Project Manager, WQ & Env Excellence	2/7/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,800	3,944	4,098	4,988	5,176	5,379			
212	242405	Dilliner-Admin & Gen	Sr Supvr Operations	2/14/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,800	3,944	4,098	4,988	5,176	5,379			
213	240114	CORP-Engineering	Engineering Project Manager	4/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,726	3,867	4,019	4,890	5,076	5,275	229	229	229
214	240117	CORP-Water Quality	Supvr WQ & Env Compliance	4/4/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,474	2,568	2,669	4,330	4,494	4,670			
215	240114	CORP-Engineering	Sr Project Engineer	4/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,926	5,112	5,312	6,465	6,709	6,972	1,491	1,491	1,491
216	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	4/25/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,037	4,189	4,354	5,298	5,498	5,714	178	185	192

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
217	240114	CORP-Engineering	Sr Project Engineer	5/2/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,679	4,856	5,046	6,141	6,373	6,623			
218	241151	PITT-Production Haye	Supvr Production	4/25/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,661	3,799	3,948	4,805	4,986	5,182			
219	242106	MCMR-Field Services	Supvr Field Operations	5/17/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,505	3,638	3,781	4,600	4,774	4,962			
220	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,360	3,487	3,624	4,410	4,577	4,757			
221	240114	CORP-Engineering	Sr Project Engineer	5/31/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,552	4,724	4,910	5,974	6,200	6,444			
222	240121	CORP-Com Relations	Spec Ext Affairs	6/17/2019	3.50%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	4,200	4,359	4,531	138	138	138
223	240117	CORP-Water Quality	Laboratory Supervisor	6/11/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,162	3,281	3,410	4,150	4,307	4,476	459	459	459
224	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/13/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,296	3,420	3,555	4,326	4,489	4,666	436	453	471
225	241106	PITT-Field Services	Supvr Field Operations	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,431	3,561	3,701	4,504	4,674	4,857			
226	245103	NORR-Cust Service	Supvr Field Operations	7/5/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,663	3,801	3,951	4,807	4,989	5,186			
227	249106	WILK-Field Services	Supvr Field Operations	9/26/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,400	3,529	3,667	4,463	4,631	4,814			
228	240114	CORP-Engineering	Sr Project Engineer	10/31/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	4,490	4,659	4,842	5,893	6,115	6,355	792	822	855
229	240114	CORP-Engineering	Engineering Project Manager	1/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,704	3,845	3,996	4,862	5,046	5,245			
230	241106	PITT-Field Services	Sr Supvr Operations	1/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,800	3,944	4,098	4,988	5,176	5,379			
231	240120	CORP-Bus Dev	Dir Business Development	3/6/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	4,950	5,137	5,340	8,663	8,990	9,344			
232	240114	CORP-Engineering	Engineer	5/15/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,704	2,806	2,917	3,549	3,683	3,829			
233	240114	CORP-Engineering	Engineer	9/18/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,695	2,797	2,907	3,537	3,671	3,815	595	617	641
234	240114	CORP-Engineering	Engineer	6/26/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,078	2,157	2,241	3,637	3,774	3,922			
235	240114	CORP-Engineering	Project Manager	6/26/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	3,549	3,683	3,828	6,210	6,445	6,698			
236	240114	CORP-Engineering	Sr Project Engineer	8/21/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	4,736	4,915	5,108	6,216	6,452	6,705	1,147	1,147	1,147
237	240121	CORP-Com Relations	Sr Manager Govt Affairs (State)	10/16/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	5,757	5,975	6,209	7,556	7,842	8,150			
238	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	12/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,809	2,914	3,029	3,686	3,825	3,976	344	344	344
239	246152	MECH-Silver Springs	Supvr Production	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,266	3,389	3,522	4,286	4,448	4,622			
240	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	3/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,131	2,211	2,298	3,729	3,870	4,022	229	229	229
241	240114	CORP-Engineering	Sr Project Engineer	3/25/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,347	4,511	4,688	5,705	5,921	6,153	4,359	4,359	4,359
242	241106	PITT-Field Services	Supvr Field Operations	4/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,434	2,525	2,625	4,259	4,419	4,593	229	229	229
243	243301	BUTL-Production	Supvr Production	5/6/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,328	3,454	3,589	4,368	4,533	4,711	918	918	918
244	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/20/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,730	2,833	2,944	-	-	-			
245	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,080	2,159	2,244	3,640	3,778	3,927			
246	240121	CORP-Com Relations	Mgr Ext Affairs (State)	7/15/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	3,708	3,848	3,999	6,489	6,734	6,999			
247	240119	CORP-Risk Mgmt	Sr Specialist Health & Safety	7/15/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	3,172	3,292	3,422	4,759	4,938	5,132			
248	246106	MECH-Field Services	Supvr Field Operations	7/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,399	3,528	3,667	4,461	4,630	4,812	750	778	809
249	240114	CORP-Engineering	Engineering Project Manager	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,326	4,489	4,666	5,678	5,892	6,124			
250	240114	CORP-Engineering	Sr Project Engineer	9/9/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	4,532	4,703	4,888	5,948	6,173	6,416			
251	241151	PITT-Production Haye	Supvr Production	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,733	3,875	4,027	4,900	5,085	5,285			
252	240114	CORP-Engineering	Engineering Project Manager	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,602	3,738	3,885	4,727	4,906	5,100			
253	240121	CORP-Com Relations	Mgr Ext Affairs (State)	10/28/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	4,480	4,649	4,832	5,880	6,102	6,342	688	688	688
254	242306	UNTN-Field Services	Supvr Field Operations	1/6/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,550	2,646	2,751	4,463	4,631	4,814	115	115	115
255	241106	PITT-Field Services	Supvr Field Operations	1/13/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	3,120	3,238	3,365	4,095	4,250	4,417			
256	240119	CORP-Risk Mgmt	Lead Health & Safety Specialist	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	3,150	3,269	3,398	5,513	5,721	5,946			
257	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	2/17/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,675	3,814	3,964	247	256	266
258	240114	CORP-Engineering	Mgr Engrg - Project Delivery	3/24/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	6,400	6,642	6,903	8,400	8,717	9,060			
259	240121	CORP-Com Relations	Mgr Ext Affairs (State)	3/24/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	4,600	4,774	4,962	6,038	6,266	6,513	688	688	688
260	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist	5/5/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,300	1,349	1,402	3,413	3,541	3,680			
261	240120	CORP-Bus Dev	Dir Business Development	5/19/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	4,800	4,981	5,177	8,400	8,717	9,060			
262	240121	CORP-Com Relations	Spec Ext Affairs	5/12/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,600	3,736	3,882	4,725	4,903	5,095			
263	240114	CORP-Engineering	Sr Project Engineer	5/19/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	4,700	4,878	5,069	6,169	6,402	6,654			
264	240117	CORP-Water Quality	Supvr WQ & Env Compliance	6/23/2025			-	-	-	4,725	4,903	5,095			
265	240114	CORP-Engineering	Capital Program Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329	-	-	-
266	247106	MILT-Field Services	Operations Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329	-	-	-
267	249106	WILK-Field Services	Sr Supt Field Ops - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
268	240116	CORP-Maint Services	Reliability Engineering Analyst - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
269	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
270	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
271	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
272	249106	WILK-Field Services	Construction Inspector - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329	-	-	-
273	240114	CORP-Engineering	Engineer, Project Delivery - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
274	240114	CORP-Engineering	Mgr Engrg - Project Delivery - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	4,800	4,988	-	7,791	8,097	-	-	-
275	240117	CORP-Water Quality	Sr WQ & Env Compliance Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
276	240114	CORP-Engineering	Mgr Engineering - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	4,800	4,988	-	7,791	8,097	-	-	-
277	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
278	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
279	240114	CORP-Engineering	Staff Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
280	240121	CORP-Com Relations	Mgr Ext Affairs (State) - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
281	249103	WILK-Cust Service	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
282	241106	PITT-Field Services	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
283	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
284	240117	CORP-Water Quality	Supvr WQ & Env Compliance - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
285	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
286	240114	CORP-Engineering	Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329	-	-	-
287	240114	CORP-Engineering	Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
288	240114	CORP-Engineering	Sr Planning Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
289	240114	CORP-Engineering	Sr Project Engineer - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
290	240106	CORP-Field Services	Sr. Admin, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,566	2,666	-	4,165	4,329	-	-	-
291	240106	CORP-Field Services	Lead Specialist, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,892	4,045	-	6,318	6,566	-	-	-
292	249106	WILK-Field Services	Supervisor Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
293	240119	CORP-Risk Mgmt	Sr Specialist H&S - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
294	240119	CORP-Risk Mgmt	Lead H&S Specialist - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
295	249150	WILK-Other	Production Asset Administrator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
			Total Non-Collective Bargaining Unit Salary				$953,322	$1,092,831	$1,135,780	$1,166,813	$1,378,898	$1,433,086	$113,266	$115,788	$118,508

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
Collective Bargaining Unit															
1	241106	PITT-Field Services	Utility Equipment Operator U01211P	8/20/1984	2.00%	401(k) Match 50% up to 5%	$1,556	$1,613	$1,667	$0	$0	$0	$0	$0	$0
2	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/1991	2.50%	401(k) Match 50% up to 5%	1,969	2,041	2,109	-	-	-			
3	241103	PITT-Cust Service	Meter Repair Person U01211P	8/4/1986	1.00%	401(k) Match 50% up to 5%	773	802	828	-	-	-			
4	241103	PITT-Cust Service	Field Service Representative U01211P	3/31/1994	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-			
5	240306	CORP-Field Service	Utility Inspector U01211P	3/24/1994	2.50%	401(k) Match 50% up to 5%	1,978	2,050	2,119	-	-	-	559	579	598
6	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	9/21/1987			-	-	-	-	-	-			
7	241103	PITT-Cust Service	Field Service Representative U01211P	2/2/1988	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-			
8	241152	PITT-Production Aldr	Operator (Rotating) U01211P	5/19/1986	2.50%	401(k) Match 50% up to 5%	2,066	2,141	2,212	-	-	-			
9	240306	CORP-Field Service	Utility Inspector U01211P	3/20/1984	2.50%	401(k) Match 50% up to 5%	1,978	2,050	2,119	-	-	-			
10	241103	PITT-Cust Service	Field Service Representative U01211P	5/6/1985	2.50%	401(k) Match 50% up to 5%	1,938	2,009	2,076	-	-	-			
11	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	8/3/1981	2.50%	401(k) Match 50% up to 5%	1,936	1,973	2,011	-	-	-			
12	242206	MONVA-Field Services	Backhoe Operator U537O	7/22/1986	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-			
13	242501	BRWN-Production	Plant Operator/Maintenance U433BV	10/9/1996	2.50%	401(k) Match 50% up to 5%	2,110	2,172	2,235	-	-	-	447	460	473
14	242206	MONVA-Field Services	Backhoe Operator U537O	9/8/1997	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-			
15	243306	BUTL-Field Services	Utility Person U537O	5/19/1997	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-			
16	242106	MCMR-Field Services	Pipeline Inspector U537O	7/31/1990	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	138	140	143
17	244201	PUNX-Production	Operator/Maintenance Person U537O	11/11/1997	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-			
18	242306	UNTN-Field Services	Distribution System Serviceperson U537O	5/11/1987	2.50%	401(k) Match 50% up to 5%	1,923	1,959	1,998	-	-	-			
19	244103	INDI-Cust Service	General Serviceperson U537O	9/2/1981	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-			
20	242503	BRWN-Cust Service	Utility Person U433BV	6/15/1990	2.00%	401(k) Match 50% up to 5%	1,603	1,651	1,700	-	-	-	1,415	1,457	1,500
21	242506	BRWN-Field Services	Subforeperson U433BV	6/13/1990	2.50%	401(k) Match 50% up to 5%	2,023	2,083	2,144	-	-	-	714	735	757
22	243306	BUTL-Field Services	Backhoe Operator U537O	7/14/1996	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-			
23	243106	NEWC-Field Services	Backhoe Operator U537O	12/4/1986	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-			
24	242206	MONVA-Field Services	Pipeline Inspector U537O	10/14/1997	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-	688	701	715
25	243301	BUTL-Production	Operator U537O	5/4/1998	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-			
26	242106	MCMR-Field Services	Subforeperson U537O	6/23/1997	2.50%	401(k) Match 50% up to 5%	1,944	1,981	2,019	-	-	-	412	420	428
27	242106	MCMR-Field Services	Utility Person U537O	6/1/1991	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-			
28	243306	BUTL-Field Services	Pipeline Inspector U537O	12/9/1996	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-			
29	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	2/2/1987	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-			
30	242106	MCMR-Field Services	Backhoe Operator U537O	1/21/1987	2.50%	401(k) Match 50% up to 5%	1,932	1,969	2,007	-	-	-			
31	242101	MCMR-Production	Operator/Maintenance Person U537O	5/20/1968	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-			
32	243306	BUTL-Field Services	Backhoe Operator U537O	8/30/1993	2.50%	401(k) Match 50% up to 5%	1,945	1,982	2,020	-	-	-			
33	244103	INDI-Cust Service	Utility Person U537O	5/12/1997	2.50%	401(k) Match 50% up to 5%	1,917	1,954	1,992	-	-	-			
34	242106	MCMR-Field Services	UTILITY PERSON NRW	1/3/1989	2.50%	401(k) Match 50% up to 5%	1,951	1,987	2,026	-	-	-			
35	243106	NEWC-Field Services	Pipeline Inspector U537O	4/23/1998	2.50%	401(k) Match 50% up to 5%	1,950	1,986	2,025	-	-	-			
36	243103	NEWC-Cust Service	Meter Reader U537O	11/25/1997	2.50%	401(k) Match 50% up to 5%	1,914	1,950	1,988	-	-	-	676	688	702
37	249106	WILK-Field Services	Dump Truck Driver U648S	10/12/1988	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	258	266	274
38	249106	WILK-Field Services	Backhoe Operator U648S	10/12/1987			-	-	-	-	-	-			
39	249106	WILK-Field Services	Regulation Utility Person U648S	9/25/1989	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-	376	388	400
40	249106	WILK-Field Services	Dump Truck Driver U648S	8/18/1986	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-	645	665	685
41	249106	WILK-Field Services	Backhoe Operator U648S	1/8/1979	2.50%	401(k) Match 50% up to 5%	1,828	1,887	1,944	-	-	-			
42	249106	WILK-Field Services	M/C Technician U648S	1/11/1988	2.00%	401(k) Match 50% up to 5%	1,471	1,519	1,564	-	-	-			
43	249106	WILK-Field Services	Dump Truck Driver U648S	1/12/1987	2.00%	401(k) Match 50% up to 5%	1,461	1,508	1,553	-	-	-			
44	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	12/21/1987	2.50%	401(k) Roth Match 50% up to 5%	1,840	1,900	1,957	-	-	-			
45	249151	WILK-Brownell	Plant Operator U648S	9/9/1997	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	267	276	284
46	249106	WILK-Field Services	Regulation Utility Person U648S	5/15/1989	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-	229	229	229
47	249106	WILK-Field Services	Dump Truck Driver U648S	8/12/1991	2.50%	401(k) Match 50% up to 5%	1,816	1,875	1,930	-	-	-	1,282	1,323	1,363
48	249106	WILK-Field Services	Regulation Crew Leader U648S	8/19/1991	2.50%	401(k) Match 50% up to 5%	1,862	1,922	1,979	-	-	-	1,314	1,357	1,397
49	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/31/1989			-	-	-	-	-	-			
50	249106	WILK-Field Services	M/C Utility Person U648S	2/3/1988	2.50%	401(k) Match 50% up to 5%	1,777	1,834	1,889	-	-	-			
51	249156	WILK-Forest City	Plant Operator U648S	4/24/1995	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-			
52	249106	WILK-Field Services	M/C Technician U648S	12/3/1990	2.00%	401(k) Match 50% up to 5%	1,490	1,537	1,583	-	-	-			
53	249106	WILK-Field Services	Dump Truck Driver U648S	4/14/1986			-	-	-	-	-	-			
54	249106	WILK-Field Services	Dump Truck Driver U648S	6/1/1987	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-			
55	249106	WILK-Field Services	Leak Detection Specialist U648S	8/31/1987	2.50%	401(k) Match 50% up to 5%	1,812	1,871	1,926	-	-	-	384	396	408
56	249154	WILK-Crystal	Plant Operator U648S	6/2/1992	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-			
57	249154	WILK-Crystal	Plant Operator U648S	7/3/1989	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-			
58	249151	WILK-Brownell	Plant Operator U648S	9/14/1992	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-	267	276	284
59	249106	WILK-Field Services	Line Location Specialist U648S	8/9/1989	2.50%	401(k) Roth Match 50% up to 5%	1,812	1,871	1,926	-	-	-	256	264	272
60	249154	WILK-Crystal	Plant Operator U648S	9/8/1997	2.50%	401(k) Match 50% up to 5%	1,894	1,955	2,014	-	-	-			
61	249106	WILK-Field Services	Backhoe Operator U648S	3/23/1987	2.50%	401(k) Match 50% up to 5%	1,852	1,911	1,968	-	-	-	2,294	2,294	2,294
62	249103	WILK-Cust Service	Meter Reader U648S	5/8/1989	2.50%	401(k) Match 50% up to 5%	1,744	1,801	1,855	-	-	-			
63	249160	WILK-Watres	Maintenance/Relief Operator U648S	6/25/1990	2.50%	401(k) Match 50% up to 5%	1,840	1,900	1,957	-	-	-			
64	249106	WILK-Field Services	Dump Truck Driver U648S	8/4/1991	2.00%	401(k) Match 50% up to 5%	1,461	1,508	1,553	-	-	-			
65	249106	WILK-Field Services	Line Location Specialist U648S	8/12/1991	2.50%	401(k) Match 50% up to 5%	1,789	1,847	1,902	-	-	-	505	522	537
66	249106	WILK-Field Services	Dump Truck Driver U648S	8/10/1987	2.50%	401(k) Match 50% up to 5%	1,826	1,885	1,941	-	-	-			
67	249106	WILK-Field Services	Leak Detection Specialist U648S	6/28/1989	2.50%	401(k) Match 50% up to 5%	1,812	1,871	1,926	-	-	-			
68	245103	NORR-Cust Service	Serviceperson F473N	7/20/1994	2.50%	401(k) Match 50% up to 5%	1,777	1,824	1,870	-	-	-	1,255	1,287	1,320
69	245203	YARD-Cust Service	Serviceperson F473Y	7/27/1983			-	-	-	-	-	-			
70	246103	MECH-Cust Service	Serviceperson U648R	5/28/1996			-	-	-	-	-	-			
71	246103	MECH-Cust Service	Serviceperson U648R	2/27/1996	2.50%	401(k) Match 50% up to 5%	1,824	1,869	1,921	-	-	-			
72	246106	MECH-Field Services	Utility A U648R	9/25/1989	2.50%	401(k) Match 50% up to 5%	1,824	1,869	1,921	-	-	-			
73	245101	NORR-Production	Plant Operator F473N	10/21/1985	2.50%	401(k) Match 50% up to 5%	1,951	2,001	2,053	-	-	-			
74	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/10/1998	2.50%	401(k) Match 50% up to 5%	1,940	2,010	2,078	-	-	-			
75	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/11/1998	2.50%	401(k) Match 50% up to 5%	1,940	2,010	2,078	-	-	-			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
76	244206	PUNX-Field Services	Distribution System Serviceperson U537O	12/28/1998	2.50%	401(k) Match 50% up to 5%	1,936	1,972	2,011	-	-	-			
77	241152	PITT-Production Aldr	Operator (Rotating) U01211P	11/16/1998	2.50%	401(k) Match 50% up to 5%	2,066	2,141	2,212	-	-	-	1,458	1,511	1,562
78	244101	INDI-Production	Operator U537O	8/9/1999	2.50%	401(k) Match 50% up to 5%	1,995	2,033	2,072	-	-	-			
79	242106	MCMR-Field Services	Pipeline Inspector U537O	8/4/1999	2.50%	401(k) Match 50% up to 5%	1,937	1,973	2,012	-	-	-			
80	244103	INDI-Cust Service	Utility Person U537O	8/31/1999	2.50%	401(k) Match 50% up to 5%	1,930	1,967	2,005	-	-	-			
81	245106	NORR-Field Services	Working Foreperson F473N	9/2/1999	2.00%	401(k) Match 50% up to 5%	1,530	1,569	1,610	-	-	-			
82	243306	BUTL-Field Services	Distribution System Serviceperson U537O	9/7/1999	2.50%	401(k) Match 50% up to 5%	1,923	1,959	1,998	-	-	-			
83	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
84	241103	PITT-Cust Service	Field Service Representative U01211P	12/28/2001	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
85	244303	CLAR-Cust Service	Distribution System Serviceperson U537O	8/7/2000	1.00%	401(k) Match 50% up to 5%	769	784	799	-	-	-			
86	243106	NEWC-Field Services	Backhoe Operator U537O	10/24/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,092	3,150	3,212	4,058	4,135	4,215	955	973	992
87	246106	MECH-Field Services	Utility A U648R	1/21/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
88	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	3/5/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,104	3,217	3,324	4,073	4,222	4,363	459	459	459
89	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/18/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	1,147	1,147	1,147
90	249106	WILK-Field Services	Backhoe Operator U648S	4/29/2002	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132	653	674	694
91	243151	NEWC-New Castle	Operator U537O	6/4/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	563	574	585
92	244106	INDI-Field Services	Backhoe Operator U537O	6/3/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,171	3,233	4,086	4,162	4,243			
93	244406	KITT-Field Services	Subforeperson U537O	11/11/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	3,111	3,170	3,231	4,083	4,160	4,240			
94	249152	WILK-Ceasetown	Plant Operator U648S	7/14/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
95	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/21/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
96	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132	1,307	1,349	1,389
97	241106	PITT-Field Services	Utility Service Crew Driver U01211P	8/28/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
98	241103	PITT-Cust Service	Field Service Representative U01211P	8/29/2003	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,326	2,411	2,491	4,070	4,218	4,359			
99	242106	MCMR-Field Services	Utility Person U537O	9/10/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
100	249106	WILK-Field Services	Dump Truck Driver U648S	9/29/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	2,922	3,016	3,105	3,836	3,959	4,076			
101	243301	BUTL-Production	Helper/Relief Operator U537O	10/1/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,171	3,231	3,294	4,162	4,241	4,323			
102	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	10/29/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,187	3,303	3,414	4,183	4,335	4,480			
103	245106	NORR-Field Services	Utility Person B F473N	1/17/2005	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
104	241152	PITT-Production Aldr	Head Maintenance Person (Non-Rotating) U	3/15/2005			-	-	-	4,183	4,335	4,480	844	874	904
105	246106	MECH-Field Services	Utility A U648R	8/8/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
106	242306	UNTN-Field Services	Pipeline Inspector U537O	8/15/2005	1.00%	401(k) Roth 1-3/100% 4-5/50%	775	789	805	4,067	4,144	4,224			
107	242203	MONVAL-Cust Service	Meter Reader U537O	8/22/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,084	3,142	3,202	4,047	4,123	4,203			
108	246106	MECH-Field Services	Utility A U648R	10/10/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
109	242206	MONVA-Field Services	Utility Person U537O	10/11/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
110	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	10/25/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,156	3,217	4,066	4,142	4,222			
111	249106	WILK-Field Services	M/C Utility Person U648S	10/24/2005			-	-	-	3,683	3,803	3,917			
112	245103	NORR-Cust Service	Serviceperson F473N	11/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
113	244206	PUNX-Field Services	Subforeperson U537O	11/7/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
114	241106	PITT-Field Services	Utility Person U01211P	12/20/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	1,366	1,416	1,463
115	241103	PITT-Cust Service	Field Service Representative U01211P	12/19/2005			-	-	-	4,070	4,218	4,359			
116	242103	MCMR-Cust Service	General Serviceperson U537O	12/19/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
117	240306	CORP-Field Service	Utility Inspector U01211P	12/22/2005	3.50%	401(k) Match 1-3/100% 4-5/50%	2,770	2,871	2,967	4,155	4,306	4,450	279	289	299
118	240306	CORP-Field Service	Utility Inspector U01211P	12/21/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	140	145	150
119	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,092	3,150	3,212	4,058	4,135	4,215			
120	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,704	2,803	2,897	3,549	3,679	3,802			
121	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
122	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
123	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
124	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
125	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
126	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,180	3,241	4,097	4,173	4,254			
127	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,180	3,241	4,097	4,173	4,254			
128	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	1,353	1,379	1,406
129	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,832	2,923	3,010	3,717	3,836	3,950			
130	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006			-	-	-	4,031	4,162	4,287			
131	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
132	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
133	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352			
134	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	260	268	276
135	244406	KITT-Field Services	Utility Person U537O	6/2/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	229	229	229
136	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	3.00%	401(k) Match 1-3/100% 4-5/50%	2,370	2,442	2,509	4,148	4,273	4,390			
137	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,488	2,553	2,619	3,733	3,829	3,928	376	386	396
138	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
139	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
140	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
141	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006			-	-	-	4,155	4,306	4,450			
142	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
143	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
144	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
145	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	115	115	115
146	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
147	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,111	3,170	3,231	4,083	4,160	4,240	137	140	143
148	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,156	3,217	4,066	4,142	4,222			
149	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,925	3,020	3,111	3,839	3,964	4,083			
150	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,058	3,149	3,888	4,014	4,133	131	135	139

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
151	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,194	2,265	2,333	3,839	3,964	4,083			
152	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	649	670	690
153	246106	MECH-Field Services	Utility Person U648R	7/9/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,898	2,971	3,053	3,804	3,899	4,007			
154	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,631	2,696	2,771	3,453	3,539	3,637			
155	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034	772	792	814
156	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,206	2,278	2,346	3,861	3,986	4,106			
157	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
158	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	1,397	1,447	1,496
159	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
160	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
161	244101	INDI-Production	Operator U537O	8/13/2007			-	-	-	4,190	4,269	4,352			
162	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995	253	261	269
163	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229	668	690	711
164	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,318	2,362	2,407	4,056	4,133	4,213			
165	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,181	3,276	3,375	4,175	4,300	4,430			
166	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007			-	-	-	4,038	4,115	4,195			
167	245206	YARD-Field Services	Working Foreperson	10/8/2007	2.00%	401(k) Match 1-3/100% 4-5/50%	1,495	1,540	1,582	3,923	4,042	4,152			
168	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	3.00%	401(k) Match 1-3/100% 4-5/50%	2,323	2,407	2,488	4,065	4,213	4,354			
169	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
170	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	409	416	425
171	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007			-	-	-	3,888	4,013	4,132			
172	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
173	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106			
174	243106	NEWC-Field Services	Utility Person U537O	4/28/2008			-	-	-	4,026	4,102	4,182			
175	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,977	3,053	3,137	3,908	4,007	4,118			
176	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
177	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155	1,314	1,357	1,397
178	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
179	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
180	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,892	3,992			
181	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
182	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008			-	-	-	3,913	3,987	4,065			
183	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	407	415	423
184	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,113	3,226	3,334	4,086	4,234	4,376			
185	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	229	229	229
186	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	459	459	459
187	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,063	3,121	3,181	4,020	4,096	4,175			
188	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	3.00%	401(k) Match 1-3/100% 4-5/50%	2,319	2,363	2,409	4,058	4,135	4,215			
189	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213	409	417	425
190	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009			-	-	-	4,020	4,096	4,175			
191	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
192	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	1.00%	401(k) Roth 1-3/100% 4-5/50%	723	741	760	3,794	3,892	3,992			
193	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
194	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
195	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,157	3,219	4,067	4,144	4,224	229	229	229
196	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,157	3,219	4,067	4,144	4,224			
197	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	271	276	281
198	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009			-	-	-	3,986	4,061	4,140			
199	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,111	3,170	3,231	4,083	4,160	4,240			
200	244406	KITT-Field Services	Utility Person U537O	8/18/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	115	115	115
201	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	271	276	281
202	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
203	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
204	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
205	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
206	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	459	459	459
207	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229	267	276	284
208	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
209	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155	394	407	419
210	245101	NORR-Production	Plant Operator F473N	6/21/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,121	3,202	3,284	4,096	4,203	4,311			
211	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
212	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,187	3,303	3,414	4,183	4,335	4,480			
213	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	136	138	141
214	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
215	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,092	3,204	3,312	4,058	4,206	4,347	229	229	229
216	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
217	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010			-	-	-	4,086	4,234	4,376			
218	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	344	344	344
219	249103	WILK-Cust Service	Serviceperson U648S	12/14/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155	789	814	838
220	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
221	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,085	3,144	3,205	4,049	4,126	4,206	817	832	848
222	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	1,357	1,383	1,410
223	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
224	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
225	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,144	3,258	3,367	4,126	4,276	4,419	693	719	743

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
226	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
227	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
228	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
229	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
230	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
231	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	1.00%	401(k) Match 1-3/100% 4-5/50%	767	781	797	4,026	4,102	4,182			
232	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,037	3,094	3,154	3,986	4,061	4,140	1,340	1,365	1,392
233	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
234	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012			-	-	-	3,910	4,036	4,155			
235	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,305	3,425	3,540	4,338	4,496	4,646	729	756	781
236	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
237	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
238	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,038	3,097	3,913	3,987	4,065			
239	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,150	3,265	3,374	4,135	4,285	4,429			
240	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013			-	-	-	4,432	4,561	4,694			
241	242106	MCMR-Field Services	Utility Person U537O	5/1/2013			-	-	-	4,026	4,102	4,182			
242	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
243	244101	INDI-Production	Operator U537O	5/13/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	282	287	293
244	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210			
245	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	2.00%	401(k) Match 1-3/100% 4-5/50%	1,583	1,640	1,695	4,155	4,306	4,450			
246	244606	KANE-Field Services	Utility Person U537O	5/28/2013	3.50%	401(k) Match 1-3/100% 4-5/50%	2,703	2,753	2,806	4,054	4,130	4,210	136	139	142
247	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,098	3,156	3,217	4,066	4,142	4,222			
248	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
249	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	371	383	395
250	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995			
251	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,930	3,025	3,116	3,845	3,970	4,090			
252	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	705	731	755
253	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,935	3,022	3,733	3,852	3,966	502	518	533
254	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	229	229	229
255	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
256	245101	NORR-Production	Plant Operator F473N	3/17/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,121	3,202	3,284	4,096	4,203	4,311	688	706	724
257	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352			
258	244506	WARR-Field Services	Utility Person U537O	10/28/2014	2.00%	401(k) Match 1-3/100% 4-5/50%	1,534	1,563	1,593	4,026	4,102	4,182			
259	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
260	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
261	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	459	459	459
262	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
263	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354	344	344	344
264	249106	WILK-Field Services	M/C Technician U648S	6/26/2015	3.00%	401(k) Match 1-3/100% 4-5/50%	2,081	2,149	2,213	-	-	-			
265	243151	NEWC-New Castle	Operator U537O	11/16/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,192	3,253	3,316	4,190	4,269	4,352	1,408	1,435	1,463
266	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,071	3,171	3,266	4,031	4,162	4,287			
267	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110	390	402	414
268	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,305	3,425	3,540	4,338	4,496	4,646	292	302	312
269	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,312	3,423	4,194	4,347	4,492	705	731	755
270	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015			-	-	-	4,070	4,218	4,359			
271	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213	136	139	142
272	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016			-	-	-	4,020	4,096	4,175			
273	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	138	138	138
274	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,090	3,149	3,210	4,056	4,133	4,213			
275	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336	229	229	229
276	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
277	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
278	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450			
279	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,097	3,210	3,317	4,065	4,213	4,354			
280	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,058	3,148	3,888	4,013	4,132			
281	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,281	3,390	4,155	4,306	4,450	229	229	229
282	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,775	2,827	2,882	4,162	4,241	4,323	979	998	1,017
283	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,892	3,992			
284	246106	MECH-Field Services	Utility Person U648R	10/24/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,898	2,971	3,053	3,804	3,899	4,007			
285	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011			-	-	-	3,749	3,854	3,966			
286	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,101	3,214	3,321	4,070	4,218	4,359			
287	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,171	3,231	3,294	4,162	4,241	4,323			
288	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,208	2,280	2,348	3,864	3,990	4,110			
289	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,301	2,344	2,390	4,026	4,102	4,182			
290	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,075	3,166	3,910	4,036	4,155			
291	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	459	459	459
292	245201	YARD-Production	Plant Operator F473Y	6/19/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,102	3,187	3,953	4,071	4,183			
293	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,856	2,937	3,022	3,749	3,854	3,966			
294	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	3.00%	401(k) Match 1-3/100% 4-5/50%	2,233	2,289	2,353	3,908	4,007	4,118			
295	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	3.50%	401(k) Match 1-3/100% 4-5/50%	2,819	2,921	3,019	4,228	4,382	4,529	853	884	913
296	244601	KANE-Production	Operator U537O	11/6/2017			-	-	-	4,190	4,269	4,352	704	717	731
297	249160	WILK-Watres	Plant Operator U648S	12/4/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
298	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,030	3,129	3,222	3,977	4,106	4,229			
299	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,039	3,141	3,849	3,989	4,122			
300	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,060	3,172	3,278	4,016	4,163	4,302	405	420	434

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
301	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
302	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,181	3,276	3,375	4,175	4,300	4,430	421	434	447
303	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,112	3,225	3,333	4,084	4,233	4,375			
304	249160	WILK-Watres	Plant Operator U648S	4/30/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,273	2,346	2,417	3,977	4,106	4,229			
305	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195			
306	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,900	2,993	3,081	3,806	3,928	4,044	115	115	115
307	246106	MECH-Field Services	Utility A U648R	5/14/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	2,991	3,074	3,830	3,925	4,034			
308	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	3.50%	401(k) Match 1-3/100% 4-5/50%	2,720	2,807	2,891	4,080	4,211	4,336			
309	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,331	2,406	2,478	4,080	4,211	4,336			
310	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,221	3,339	3,450	4,228	4,382	4,529	574	574	574
311	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,260	2,342	2,421	3,955	4,099	4,236			
312	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
313	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,221	3,339	3,450	4,228	4,382	4,529	459	459	459
314	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,077	3,135	3,196	4,038	4,115	4,195	814	830	846
315	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182			
316	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018			-	-	-	3,830	3,925	4,034			
317	243301	BUTL-Production	Operator U537O	8/27/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
318	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,020	3,130	3,235	3,964	4,108	4,246			
319	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,301	2,344	2,390	4,026	4,102	4,182			
320	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,089	3,147	3,207	4,054	4,130	4,210	681	694	708
321	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,068	3,126	3,186	4,026	4,102	4,182	541	552	562
322	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,300	2,384	2,464	4,025	4,172	4,311	459	459	459
323	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336			
324	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,071	3,171	3,266	4,031	4,162	4,287			
325	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995	1,263	1,304	1,343
326	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	184	184	184
327	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
328	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,303	2,378	2,449	4,031	4,162	4,287			
329	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,967	3,063	3,154	3,894	4,020	4,139	654	676	696
330	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106	459	459	459
331	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
332	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
333	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
334	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068	395	402	410
335	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,208	2,280	2,348	3,864	3,990	4,110	92	92	92
336	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	1.00%	401(k) Roth 1-3/100% 4-5/50%	748	762	777	3,929	4,003	4,081			
337	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	229	229	229
338	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,238	2,280	2,325	3,917	3,991	4,068			
339	241106	PITT-Field Services	Utility Person U01211P	8/12/2019			-	-	-	3,845	3,985	4,119			
340	243151	NEWC-New Castle	Operator U537O	9/23/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,167	3,229	4,080	4,157	4,238			
341	243301	BUTL-Production	Operator U537O	9/23/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,331	2,376	2,422	4,080	4,157	4,238			
342	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,028	3,139	3,244	3,975	4,120	4,257	459	459	459
343	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,015	3,072	3,132	3,957	4,032	4,111			
344	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,077	2,133	2,192	3,634	3,733	3,836			
345	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106			
346	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,984	3,041	3,100	3,917	3,991	4,068			
347	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
348	244301	CLAR-Production	Operator U537O	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,167	3,229	4,080	4,157	4,238			
349	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,862	2,955	3,044	3,757	3,879	3,995			
350	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,101	3,180	3,262	4,070	4,174	4,281			
351	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,998	3,108	3,211	3,935	4,079	4,215	229	229	229
352	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,038	3,097	3,913	3,987	4,065	658	670	683
353	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,206	2,278	2,346	3,861	3,986	4,106			
354	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,689	2,770	2,852	3,530	3,635	3,744			
355	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,930	3,037	3,138	3,845	3,985	4,119	459	459	459
356	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,944	3,040	3,131	3,864	3,990	4,110			
357	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	3.50%	401(k) Match 1-3/100% 4-5/50%	2,423	2,488	2,557	3,634	3,733	3,836			
358	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,848	2,934	3,014	3,738	3,851	3,956			
359	244101	INDI-Production	Operator U537O	3/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,025	3,082	3,142	3,970	4,046	4,124	229	229	229
360	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,120	2,160	2,202	3,710	3,780	3,853			
361	243152	NEWC-Ellwood	Operator U537O	4/26/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,025	3,082	3,142	3,970	4,046	4,124	267	272	277
362	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,303	2,378	2,449	4,031	4,162	4,287	542	560	576
363	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,844	2,935	3,022	3,733	3,852	3,966			
364	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,901	2,956	3,013	3,807	3,879	3,955			
365	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,175	2,217	2,260	3,807	3,879	3,955			
366	242306	UNTN-Field Services	Utility Person U537O	5/17/2021			-	-	-	3,807	3,879	3,955			
367	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,930	3,037	3,138	3,845	3,985	4,119	646	670	692
368	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,922	2,976	3,034	3,835	3,907	3,982	516	525	535
369	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917			
370	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,253	2,296	2,340	3,943	4,018	4,096			
371	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,942	3,037	3,128	3,861	3,986	4,106			
372	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,025	3,082	3,142	3,970	4,046	4,124			
373	249160	WILK-Watres	Plant Operator U648S	6/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996	253	261	269
374	244506	WARR-Field Services	Utility Person U537O	8/16/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,817	2,870	2,926	3,697	3,767	3,841			
375	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,113	2,153	2,195	3,697	3,767	3,841			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
376	244606	KANE-Field Services	Utility Person U537O	8/30/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,113	2,153	2,195	3,697	3,767	3,841			
377	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336			
378	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336			
379	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,878	4,007			
380	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,445	1,483	1,521	3,794	3,892	3,992			
381	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,891	2,966	3,042	3,794	3,892	3,992			
382	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,918	2,993	3,733	3,829	3,928			
383	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,209	2,289	2,366	3,865	4,006	4,140			
384	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	3,054	3,166	3,271	4,009	4,155	4,294	459	459	459
385	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,844	2,935	3,022	3,733	3,852	3,966			
386	244106	INDI-Field Services	Utility Person U537O	2/14/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,817	2,870	2,926	3,697	3,767	3,841	92	92	92
387	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,826	2,880	2,936	3,710	3,780	3,853			
388	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,073	2,126	3,536	3,628	3,721			
389	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,878	4,007			
390	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001			
391	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,806	2,897	2,984	3,683	3,803	3,917	459	459	459
392	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001			
393	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884	229	229	229
394	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,109	3,208	3,304	4,080	4,211	4,336	367	367	367
395	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,014	2,070	2,128	3,524	3,623	3,723			
396	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	3,005	3,106	3,806	3,945	4,076			
397	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,491	2,581	2,668	3,736	3,872	4,001	1,256	1,301	1,345
398	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001	502	521	538
399	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,694	2,781	2,865	3,535	3,650	3,760			
400	249106	WILK-Field Services	M/C Crew Leader U648S	5/16/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,115	2,184	2,250	3,702	3,822	3,937			
401	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	3.00%	401(k) Roth 1-3/100% 4-5/50%	1,961	2,016	2,072	3,432	3,529	3,626	229	229	229
402	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,336	2,396	2,458	4,088	4,194	4,302	962	987	1,012
403	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,846	2,950	3,049	3,736	3,872	4,001	459	459	459
404	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,177	2,248	2,315	3,809	3,933	4,051			
405	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,494	2,585	2,671	3,741	3,878	4,007			
406	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,954	3,053	3,741	3,878	4,007			
407	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,067	3,165	3,259	4,025	4,154	4,278			
408	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884			
409	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,880	1,929	1,978	3,290	3,375	3,462			
410	245201	YARD-Production	Plant Operator F473Y	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,012	3,102	3,187	3,953	4,071	4,183			
411	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,900	2,994	3,084	3,806	3,930	4,048	640	660	680
412	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,682	2,762	3,409	3,520	3,626	573	592	609
413	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,392	2,437	2,485	3,588	3,656	3,727			
414	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,937	3,032	3,121	3,855	3,979	4,097			
415	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,861	2,966	3,065	3,756	3,892	4,022			
416	242106	MCMR-Field Services	Utility Person U537O	2/14/2023			-	-	-	3,588	3,656	3,727			
417	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
418	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
419	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	1.00%	401(k) Match 1-3/100% 4-5/50%	688	701	714	3,611	3,679	3,751			
420	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884			
421	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,837	2,891	2,947	3,724	3,794	3,868			
422	243151	NEWC-New Castle	Operator U537O	3/13/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,501	2,548	2,598	3,751	3,822	3,896			
423	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,144	2,213	2,280	3,751	3,873	3,989			
424	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,763	2,863	2,959	3,626	3,758	3,884	115	115	115
425	243152	NEWC-Ellwood	Operator U537O	4/10/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,858	2,912	2,969	3,751	3,822	3,896			
426	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,816	2,919	3,016	3,696	3,831	3,959			
427	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,506	2,571	2,638	3,290	3,375	3,462			
428	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,767	2,868	2,964	3,632	3,764	3,890			
429	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,578	2,662	2,742	3,867	3,993	4,113			
430	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,734	2,785	2,839	3,588	3,656	3,727			
431	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,743	2,795	2,849	3,600	3,668	3,739			
432	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	3.50%	401(k) Match 1-3/100% 4-5/50%	2,392	2,437	2,485	3,588	3,656	3,727			
433	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,682	2,762	3,409	3,520	3,626	459	459	459
434	246106	MECH-Field Services	Utility Person U648R	6/26/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,522	2,595	2,667	3,311	3,406	3,500	344	344	344
435	244301	CLAR-Production	Operator U537O	7/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,775	2,827	2,882	3,642	3,710	3,783			
436	244506	WARR-Field Services	Subforeperson U537O	7/31/2023			-	-	-	3,508	3,574	3,644			
437	244506	WARR-Field Services	Utility Person U537O	8/1/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,025	2,065	3,478	3,544	3,613			
438	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,754	2,806	2,860	3,614	3,683	3,754			
439	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	3,614	3,746	3,871			
440	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,025	2,065	3,478	3,544	3,613			
441	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,754	2,806	2,860	3,614	3,683	3,754			
442	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,446	2,510	2,575	3,211	3,294	3,380			
443	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,179	2,249	2,317	3,813	3,936	4,055			
444	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,668	2,718	2,771	3,501	3,567	3,637			
445	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,905	2,999	3,089	3,813	3,936	4,055			
446	245201	YARD-Production	Plant Operator F473Y	9/25/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,196	2,264	2,328	3,843	3,962	4,073			
447	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
448	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,650	2,700	2,753	3,478	3,544	3,613			
449	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,659	2,710	2,762	3,490	3,556	3,625			
450	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,994	2,032	2,072	3,490	3,556	3,625			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
451	245101	NORR-Production	Plant Operator F473N	12/18/2023	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,493	2,558	2,624	3,740	3,837	3,936			
452	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
453	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
454	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,707	2,805	2,899	3,553	3,682	3,805	459	459	459
455	245106	NORR-Field Services	Utility Person B F473N	1/2/2024			-	-	-	3,180	3,263	3,346			
456	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,704	2,803	2,897	3,549	3,679	3,802			
457	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
458	243152	NEWC-Ellwood	Operator U537O	1/22/2024	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,081	2,120	2,161	3,642	3,710	3,783			
459	245206	YARD-Field Services	Utility B F473Y	1/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,943	2,003	2,060	3,400	3,506	3,605			
460	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,319	2,363	2,409	3,478	3,544	3,613			
461	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
462	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
463	240117	CORP-Water Quality	Laboratory Technician IBOT_229	5/20/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,606	2,686	2,766	3,420	3,525	3,631			
464	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	-	-	-			
465	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,037	2,111	2,182	3,565	3,695	3,818			
466	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,979	2,044	2,105	3,464	3,577	3,684			
467	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,707	2,805	2,899	3,553	3,682	3,805			
468	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,095	2,165	3,537	3,666	3,789			
469	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,083	2,150	2,215	3,645	3,763	3,876	229	229	229
470	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,030	2,104	2,174	3,553	3,682	3,805			
471	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,178	2,249	2,316	3,811	3,935	4,053			
472	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,863	2,956	3,045	3,758	3,880	3,996			
473	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,217	2,284	3,758	3,880	3,996			
474	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,217	2,284	3,758	3,880	3,996			
475	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,770	1,816	1,863	3,098	3,178	3,260			
476	243301	BUTL-Production	Operator U537O	7/9/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
477	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,567	2,615	2,666	3,369	3,432	3,499			
478	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,147	2,216	2,283	3,757	3,879	3,995			
479	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,391	2,469	2,543	3,587	3,703	3,814			
480	245101	NORR-Production	Maint&Relief F473N	8/19/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,545	2,611	2,678	3,340	3,427	3,515	337	346	354
481	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,643	2,719	2,794	3,469	3,568	3,667			
482	249160	WILK-Watres	Plant Operator U648S	8/26/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938	459	459	459
483	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
484	249160	WILK-Watres	Plant Operator U648S	9/17/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,469	2,549	2,625	3,703	3,823	3,938	459	459	459
485	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,821	2,913	3,000	3,703	3,823	3,938	229	229	229
486	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
487	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
488	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,065	2,140	2,212	3,614	3,746	3,871			
489	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
490	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938			
491	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,028	2,102	2,172	3,549	3,679	3,802			
492	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,028	2,102	2,172	3,549	3,679	3,802			
493	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
494	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,735	2,824	2,909	3,590	3,707	3,818			
495	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,735	2,824	2,909	3,590	3,707	3,818	603	623	642
496	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,116	2,185	2,250	3,703	3,823	3,938			
497	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,465	1,513	1,562	3,847	3,972	4,101			
498	244601	KANE-Production	Operator U537O	1/21/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,742	2,795	3,532	3,599	3,669			
499	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,925	1,961	1,999	3,369	3,432	3,499			
500	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,409	2,497	2,581	3,614	3,746	3,871			
501	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,700	2,799	2,892	3,544	3,673	3,796			
502	243152	NEWC-Ellwood	Operator U537O	1/27/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,018	2,056	2,096	3,532	3,599	3,669			
503	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,278	1,319	1,359	3,354	3,463	3,567			
504	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,769	2,869	2,965	3,634	3,766	3,892			
505	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
506	245206	YARD-Field Services	Utility B F473Y	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,880	1,941	1,998	3,291	3,396	3,496			
507	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,020	2,086	2,148	3,535	3,650	3,760			
508	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,780	2,870	2,956	3,648	3,767	3,880	459	459	459
509	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,085	2,152	2,217	3,648	3,767	3,880			
510	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,799	2,901	2,998	3,673	3,807	3,934			
511	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
512	244306	CLAR-Field Services	Utility Person U537O	3/10/2025			-	-	-	3,369	3,432	3,499			
513	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,969	2,025	2,081	3,445	3,543	3,641			
514	245101	NORR-Production	Maint&Relief F473N	3/31/2025	2.00%	401(k) Roth 1-3/100% 4-5/50%	1,304	1,338	1,372	3,422	3,511	3,601	115	115	115
515	249160	WILK-Watres	Plant Operator U648S	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,085	2,152	2,217	3,648	3,767	3,880			
516	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,691	2,778	2,862	3,532	3,647	3,756			
517	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,747	2,847	2,942	3,605	3,737	3,862			
518	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,778	2,862	3,532	3,647	3,756			
519	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,778	2,862	3,532	3,647	3,756			
520	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,115	2,184	2,250	3,702	3,822	3,937			
521	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	3.50%	401(k) Match 1-3/100% 4-5/50%	2,236	2,309	2,378	3,354	3,463	3,567			
522	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,003	2,040	2,080	3,505	3,571	3,640			
523	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,820	2,912	2,999	3,702	3,822	3,937			
524	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	3.00%	401(k) Roth 1-3/100% 4-5/50%	2,115	2,184	2,250	3,702	3,822	3,937			
525	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,820	2,912	2,999	3,702	3,822	3,937			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
526	245101	NORR-Production	Maint&Relief F473N	5/19/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,545	2,611	2,678	3,340	3,427	3,515			
527	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025			-	-	-	3,354	3,463	3,567			
528	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025			-	-	-	3,702	3,822	3,937			
529	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025			-	-	-	3,354	3,463	3,567			
530	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025			-	-	-	3,634	3,736	3,839			
531	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,691	2,778	2,862	3,532	3,647	3,756			
532	245206	YARD-Field Services	Utility B F473Y	6/30/2025			-	-	-	3,291	3,396	3,496			
533	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025			-	-	-	3,532	3,647	3,756			
534	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,317	2,375	-	3,918	4,015	-	-	-
535	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,010	2,057	-	3,399	3,478	-	-	-
536	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,010	2,057	-	3,399	3,478	-	-	-
537	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	1,946	1,992	-	3,290	3,369	-	-	-
538	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
539	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
540	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
541	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
542	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
543	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
544	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
545	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,073	2,132	-	3,505	3,605	-	-	-
546	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,300	2,358	-	3,889	3,988	-	-	-
547	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
548	241106	PITT-Field Services	Utility Equipment Operator U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,185	2,258	-	3,695	3,818	-	-	-
549	241106	PITT-Field Services	Utility Person U01211P - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
550	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	1,954	2,019	-	3,304	3,414	-	-	-
			Total Collective Bargaining Unit				$1,283,319	$1,354,566	$1,390,963	$1,725,065	$1,832,955	$1,882,147	$75,212	$76,800	$78,362

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Hourly															
1	242105	MCMR-Admin & Gen	Operations Specialist	3/13/1990	4.00%	401(k) Match 1-3/100% 4-5/50%	$3,062	$3,178	$3,303	$4,019	$4,171	$4,335	$0	$0	$0
2	243106	NEWC-Field Services	Operations Specialist	7/2/1990			-	-	-	3,426	3,555	3,694			
3	243106	NEWC-Field Services	Operations Specialist	6/26/1989			-	-	-	-	-	-			
4	249103	WILK-Cust Service	Operations Specialist	10/27/1980	2.00%	401(k) Match 50% up to 5%	1,712	1,776	1,846	-	-	-	151	157	163
5	240106	CORP-Field Services	Admin, Operations Services	10/3/1988	1.50%	401(k) Match 50% up to 5%	1,069	1,109	1,153	-	-	-			
6	245706	POCO-Field Services	Foreperson	9/16/1996	2.50%	401(k) Match 50% up to 5%	1,900	1,972	2,049	-	-	-			
7	245706	POCO-Field Services	Utility Technician	7/1/1994	2.50%	401(k) Match 50% up to 5%	1,859	1,930	2,006	-	-	-			
8	245501	BNGR-Production	Water Systems Operator	7/23/1990	2.50%	401(k) Match 50% up to 5%	2,055	2,133	2,217	-	-	-	290	301	313
9	247406	FRCK-Field Services	Utility Technician	4/18/1988	0.50%	401(k) Match 50% up to 5%	371	385	400	-	-	-			
10	247401	FRCK-Production	Lead Plant Operator	1/15/1986			-	-	-	-	-	-			
11	247106	MILT-Field Services	Operations Specialist	6/14/1979	2.50%	401(k) Match 50% up to 5%	1,805	1,873	1,947	-	-	-			
12	245305	ABNG-Admin & Gen	Operations Specialist	7/5/1990			-	-	-	-	-	-			
13	247106	MILT-Field Services	Utility Technician	11/16/1998			-	-	-	-	-	-			
14	247151	MILT-Prod WD Creek	Water Systems Operator	12/1/1998	2.50%	401(k) Match 50% up to 5%	1,830	1,899	1,973	-	-	-			
15	240120	CORP-Bus Dev	Mgr Engrg - Project Delivery PT	5/1/2000			-	-	-	-	-	-			
16	246306	PENN/Wyom-Field Srvc	Foreperson	3/1/1997	2.50%	401(k) Match 50% up to 5%	2,010	2,086	2,168	-	-	-			
17	245906	GLEN-Field Services	Utility Plant Operator	12/27/1994	2.00%	401(k) Roth Match 50% up to 5%	1,610	1,671	1,736	-	-	-	284	295	306
18	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	8/16/1999	2.50%	401(k) Match 50% up to 5%	1,899	1,971	2,048	-	-	-			
19	245606	NAZA-Field Services	Utility Technician	10/4/1993	2.50%	401(k) Match 50% up to 5%	1,904	1,976	2,054	-	-	-			
20	245906	GLEN-Field Services	Foreperson	10/1/1987	1.50%	401(k) Match 50% up to 5%	1,211	1,257	1,307	-	-	-			
21	246401	ROYF-Production	Maintenance/Relief Operator	11/1/1989	2.50%	401(k) Match 50% up to 5%	1,989	2,065	2,145	-	-	-			
22	246401	ROYF-Production	Lead Plant Operator	3/9/1998	2.50%	401(k) Match 50% up to 5%	2,028	2,105	2,187	-	-	-			
23	246406	ROYF-Field Services	Operations Specialist	3/3/1998	2.50%	401(k) Match 50% up to 5%	2,054	2,131	2,215	-	-	-			
24	247203	PHBG-Cust Service	Utility Technician	10/29/2001	2.50%	401(k) Match 50% up to 5%	1,918	1,991	2,069	-	-	-			
25	245606	NAZA-Field Services	Utility Technician	11/26/2001	2.50%	401(k) Match 50% up to 5%	1,932	2,006	2,084	-	-	-			
26	246801	LEHP-Production	Utility Technician	2/26/1990	2.50%	401(k) Match 50% up to 5%	1,837	1,906	1,982	-	-	-			
27	246501	COAT-Production	Water Systems Operator	5/28/2002			-	-	-	3,844	3,990	4,147			
28	249106	WILK-Field Services	Construction Inspector	9/2/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	2,412	2,503	2,601	4,220	4,380	4,553	709	736	765
29	245906	GLEN-Field Services	Utility Plant Operator	1/5/2004			-	-	-	-	-	-	135	140	146
30	242105	MCMR-Admin & Gen	Business Support Specialist	12/1/2004	2.50%	401(k) Match 50% up to 5%	1,759	1,825	1,896	-	-	-			
31	240106	CORP-Field Services	Sr. Admin, Operations Services	1/31/2005	2.50%	401(k) Match 50% up to 5%	1,802	1,871	1,944	-	-	-			
32	247152	MILT-Prod Milton FP	Water Systems Operator	7/25/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,924	3,034	3,154	3,838	3,982	4,139			
33	245401	SUSQ-Production	Water Systems Operator	5/15/2006	4.00%	401(k) Match 1-3/100% 4-5/50%	2,888	2,998	3,115	3,791	3,934	4,089			
34	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/30/2006			-	-	-	3,870	4,015	4,173			
35	246206	HSHY-Field Services	Utility Technician	3/26/2007	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,003	3,116	3,239	3,941	4,090	4,251	1,376	1,376	1,376
36	247106	MILT-Field Services	Utility Technician	5/7/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,784	2,889	3,003	3,654	3,792	3,941			
37	240117	CORP-Water Quality	Sr Cross Connect Specialist	6/18/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,180	3,300	3,429	4,173	4,331	4,501	1,122	1,165	1,210
38	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	7/2/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	2,921	3,031	3,150	3,833	3,978	4,135	258	267	278
39	240116	CORP-Maint Services	Reliability Engineering Analyst	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,591	3,727	3,873	4,713	4,891	5,083	115	115	115
40	247201	PHBG-Production	Operations Specialist	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,316	3,446	4,193	4,352	4,523			
41	247106	MILT-Field Services	Utility Technician	7/21/2008			-	-	-	3,570	3,705	3,851			
42	246501	COAT-Production	Water Systems Operator	10/6/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,016	3,129	3,252	3,958	4,107	4,269	918	918	918
43	247701	BOGGS-Production	Water Systems Operator	5/4/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,085	3,202	3,328	4,049	4,203	4,368	681	706	734
44	245706	POCO-Field Services	Utility Technician	9/28/2009			-	-	-	3,918	4,066	4,226			
45	246506	COAT-Field Services	Utility Technician	11/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	2,940	3,051	3,171	3,859	4,004	4,162			
46	247206	PHBG-Field Services	Utility Technician	3/29/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,044	3,160	3,284	3,996	4,147	4,310			
47	241106	PITT-Field Services	Operations Specialist	10/4/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	3,262	3,386	3,519	4,282	4,444	4,618	459	459	459
48	241103	PITT-Cust Service	Operations Specialist	1/3/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,099	3,216	3,342	4,068	4,221	4,387			
49	240306	CORP-Field Service	Business Support Specialist	9/1/2011	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,799	2,905	3,019	3,673	3,813	3,963	617	641	666
50	245406	SUSQ-Field Services	Utility Technician	9/6/2011			-	-	-	3,819	3,964	4,120			
51	247206	PHBG-Field Services	Utility Technician	11/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,979	3,092	3,213	3,910	4,058	4,217			
52	245705	POCO-Admin & Gen	Operations Specialist	7/3/2012	3.50%	401(k) Match 1-3/100% 4-5/50%	2,411	2,502	2,601	3,616	3,753	3,901	243	252	262
53	247150	MILT-Prod Other	Maintenance/Relief Operator	1/21/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,778	2,883	2,997	3,646	3,784	3,933	245	254	264
54	245601	NAZA-Production	Water Systems Operator	6/27/2013	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,155	3,274	3,403	4,140	4,297	4,466	1,392	1,444	1,501
55	247301	BRWK-Production	Utility Plant Operator	9/16/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	3,066	3,182	3,307	4,024	4,177	4,341	541	562	584
56	247201	PHBG-Production	Water Systems Operator	2/2/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,955	3,067	3,187	3,878	4,025	4,183	913	947	984
57	240106	CORP-Field Services	Associate Specialist, Operations Service	2/3/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,771	2,876	2,988	3,637	3,774	3,922			
58	245306	ABNG-Field Services	Foreperson	7/20/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,033	3,148	3,271	3,981	4,132	4,294			
59	243106	NEWC-Field Services	Operations Specialist	11/9/2015	3.50%	401(k) Match 1-3/100% 4-5/50%	2,298	2,385	2,478	3,446	3,577	3,717			
60	242205	MONVAL-Admin & Gen	Operations Specialist	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,139	3,257	3,385	4,120	4,275	4,443			
61	241150	PITT-Production Othe	Operations Specialist	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,655	2,755	2,864	3,485	3,616	3,759	586	608	632
62	245406	SUSQ-Field Services	Utility Technician	12/14/2015			-	-	-	3,404	3,532	3,671			
63	246506	COAT-Field Services	Foreperson	2/3/2016			-	-	-	3,975	4,125	4,287			
64	247103	MILT-Cust Service	Utility Technician	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,819	2,926	3,041	3,700	3,840	3,991			
65	246201	HSHY-Production	Lead Plant Operator	2/29/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,066	3,182	3,307	4,024	4,177	4,341	459	459	459
66	247201	PHBG-Production	Maintenance/Relief Operator	3/7/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,982	3,095	3,217	3,915	4,063	4,223			
67	240121	CORP-Com Relations	Exec Asst (N)	4/11/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,890	2,999	3,117	3,793	3,936	4,091	255	265	275
68	246206	HSHY-Field Services	Utility Technician	6/13/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,782	2,887	3,001	3,651	3,790	3,939	918	918	918
69	246206	HSHY-Field Services	Utility Technician	7/11/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,744	2,847	2,959	3,601	3,737	3,884	968	1,005	1,044
70	240105	CORP-Admin & Gen	Exec Asst to EMT (N)	10/17/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,140	3,258	3,386	4,121	4,276	4,444	416	431	448
71	245306	ABNG-Field Services	Utility Plant Operator	10/24/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,801	2,907	3,022	3,677	3,816	3,966			
72	246501	COAT-Production	Maintenance/Relief Operator	10/31/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,022	3,136	3,260	3,966	4,116	4,278	267	277	288
73	249106	WILK-Field Services	Operations Specialist	5/2/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,574	2,671	2,776	3,378	3,506	3,644	568	589	612
74	247406	FRCK-Field Services	Utility Technician	1/16/2017	2.00%	401(k) Match 1-3/100% 4-5/50%	1,360	1,411	1,467	3,570	3,705	3,851			
75	246506	COAT-Field Services	Utility Technician	2/13/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,590	2,688	2,793	3,399	3,528	3,666			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP						Gross Other Benefits 401k, DCP, ESPP		
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
76	245401	SUSQ-Production	Water Systems Operator	1/2/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	1,904	1,976	2,054	3,332	3,459	3,594			
77	241106	PITT-Field Services	Business Support Specialist	6/25/2018			-	-	-	3,946	4,095	4,257			
78	246406	ROYF-Field Services	Operations Specialist	7/16/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,421	3,550	3,690	4,490	4,660	4,843			
79	240306	CORP-Field Service	Operations Specialist	7/30/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,902	3,012	3,130	3,809	3,953	4,109	184	184	184
80	246801	LEHP-Production	Utility Technician	7/23/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,473	2,567	2,668	3,246	3,369	3,501	546	566	588
81	246501	COAT-Production	Water Systems Operator	9/24/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	3,027	3,141	3,265	3,973	4,123	4,285			
82	249106	WILK-Field Services	Storeroom Keeper (N)	10/8/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,600	2,699	2,805	3,412	3,542	3,681	115	115	115
83	241406	STNW-Field Service	Foreperson	10/8/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,192	2,275	2,365	3,837	3,981	4,138	229	229	229
84	240114	CORP-Engineering	Engineering Project Specialist	11/5/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,831	2,938	3,053	3,716	3,856	4,008	184	184	184
85	241401	STNW-Production	Lead Plant Operator	9/1/1994	4.00%	401(k) Match 1-3/100% 4-5/50%	3,026	3,140	3,264	3,972	4,122	4,284	918	918	918
86	241406	STNW-Field Service	Utility Technician	3/3/1999	3.00%	401(k) Match 1-3/100% 4-5/50%	1,764	1,830	1,902	3,087	3,203	3,329			
87	247201	PHBG-Production	Water Systems Operator	10/21/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,736	2,840	2,952	3,591	3,727	3,874	483	501	521
88	246505	COAT-Admin & Gen	Operations Specialist	1/27/2020			-	-	-	3,763	3,906	4,059			
89	246401	ROYF-Production	Maint Service Specialist	3/9/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,291	3,415	3,550	4,319	4,482	4,659			
90	246406	ROYF-Field Services	Foreperson	4/13/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,302	2,389	2,483	4,029	4,181	4,345			
91	247106	MILT-Field Services	Utility Technician	4/13/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	2,330	2,418	2,513	3,495	3,627	3,770			
92	249106	WILK-Field Services	Construction Inspector	4/20/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,817	2,923	3,038	3,697	3,837	3,988			
93	249106	WILK-Field Services	Construction Inspector	4/21/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,622	2,721	2,828	3,441	3,571	3,712			
94	245106	NORR-Field Services	Operations Specialist	4/27/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,150	2,231	2,319	3,762	3,905	4,058			
95	246401	ROYF-Production	Water Systems Operator	5/4/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,962	3,074	3,195	3,888	4,035	4,194	1,055	1,055	1,055
96	240116	CORP-Maint Services	Reliability Engineering Analyst	6/1/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,885	4,032	4,190	5,098	5,291	5,500			
97	247106	MILT-Field Services	Utility Technician	10/19/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	2,333	2,422	2,517	3,500	3,633	3,775			
98	242101	MCMR-Production	Sr Maint Service Specialist	12/14/2020	3.50%	401(k) Match 1-3/100% 4-5/50%	3,235	3,357	3,489	4,852	5,035	5,233			
99	249106	WILK-Field Services	Construction Inspector	12/21/2020	3.00%	401(k) Match 1-3/100% 4-5/50%	2,021	2,097	2,180	3,536	3,670	3,815			
100	249106	WILK-Field Services	Operations Specialist	12/14/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,422	2,514	2,613	3,179	3,300	3,429	321	333	346
101	240106	CORP-Field Services	Associate Specialist, Operations Service	2/1/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,692	2,794	2,903	3,533	3,667	3,810	46	46	46
102	245506	BNGR-Field Services	Utility Technician	2/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,539	2,635	2,739	3,332	3,459	3,594			
103	240106	CORP-Field Services	Associate Specialist, Operations Service	3/8/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,680	2,781	2,891	3,518	3,650	3,794			
104	246801	LEHP-Production	Utility Technician	4/12/2021	3.50%	401(k) Match 1-3/100% 4-5/50%	2,190	2,273	2,362	3,285	3,409	3,543			
105	246506	COAT-Field Services	Utility Technician	4/13/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,048	2,126	2,209	3,585	3,721	3,866			
106	246806	LEHP-Field Services	Water Systems Operator	4/12/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,540	2,636	2,739	3,334	3,460	3,596			
107	241401	STNW-Production	Maintenance/Relief Operator	5/17/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	1,872	1,943	2,020	3,277	3,400	3,534	229	229	229
108	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	5/24/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,779	2,884	2,998	3,647	3,785	3,934			
109	245906	GLEN-Field Services	Utility Plant Operator	7/12/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,708	2,810	2,921	3,554	3,689	3,833	344	344	344
110	246401	ROYF-Production	Water Systems Operator	7/19/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,222	2,306	2,397	3,889	4,036	4,195			
111	246501	COAT-Production	Maintenance/Relief Operator	8/16/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,258	2,343	2,435	3,952	4,101	4,262	1,328	1,378	1,433
112	241106	PITT-Field Services	Operations Specialist	9/7/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,262	3,386	3,519	4,282	4,444	4,618	229	229	229
113	245106	NORR-Field Services	Operations Specialist	10/18/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,128	2,208	2,295	3,724	3,864	4,016			
114	240116	CORP-Maint Services	Reliability Engineering Analyst	10/18/2021			-	-	-	4,471	4,640	4,822			
115	246506	COAT-Field Services	Utility Technician	11/8/2021	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,680	2,781	2,891	3,518	3,650	3,794			
116	247106	MILT-Field Services	Utility Plant Operator	11/22/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,615	2,714	2,820	3,432	3,562	3,702			
117	246206	HSHY-Field Services	Utility Technician	1/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,629	2,729	2,836	3,451	3,581	3,722	46	46	46
118	240117	CORP-Water Quality	Sr Cross Connect Specialist	1/31/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,087	2,166	2,251	3,653	3,791	3,940			
119	247206	PHBG-Field Services	Utility Technician	2/21/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,739	2,842	2,954	3,594	3,730	3,877	1,208	1,254	1,303
120	240106	CORP-Field Services	Sr. Admin, Operations Services	2/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,756	2,861	2,973	3,617	3,754	3,902	229	229	229
121	245306	ABNG-Field Services	Utility Technician	2/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,860	1,930	2,006	3,255	3,377	3,510			
122	247150	MILT-Prod Other	Maintenance/Relief Operator	2/28/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,710	2,813	2,923	3,557	3,692	3,837	229	229	229
123	240306	CORP-Field Service	Operations Specialist	4/25/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	2,550	2,647	2,751	3,826	3,970	4,126			
124	240117	CORP-Water Quality	Business Operations Analyst	5/23/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,490	2,584	2,686	3,268	3,392	3,525			
125	240106	CORP-Field Services	Admin, Operations Services	6/6/2022	1.00%	401(k) Match 1-3/100% 4-5/50%	570	591	614	2,990	3,103	3,225	184	184	184
126	240106	CORP-Field Services	Sr. Admin, Operations Services	6/20/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,201	2,284	2,373	3,851	3,997	4,154			
127	245506	BNGR-Field Services	Utility Plant Operator	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,674	3,814	3,964			
128	240114	CORP-Engineering	Engineering Project Specialist	6/13/2022			-	-	-	3,795	3,939	4,093			
129	240106	CORP-Field Services	Admin, Operations Services	6/20/2022	3.50%	401(k) Match 1-3/100% 4-5/50%	1,854	1,924	1,999	2,781	2,886	2,999	23	23	23
130	245401	SUSQ-Production	Water Systems Operator	6/27/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,886	1,958	2,035	3,301	3,426	3,560			
131	241401	STNW-Production	Water Systems Operator	7/5/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,815	1,884	1,958	3,176	3,296	3,426			
132	246801	LEHP-Production	Utility Technician	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,401	2,492	2,590	3,152	3,271	3,399			
133	242105	MCMR-Admin & Gen	Business Support Specialist	7/18/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,954	2,028	2,108	3,420	3,549	3,689	23	23	23
134	240117	CORP-Water Quality	WQ & Env Compliance Specialist	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,638	2,737	2,845	3,462	3,592	3,734			
135	247106	MILT-Field Services	Utility Plant Operator	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,602	2,700	2,806	3,415	3,544	3,683			
136	247152	MILT-Prod Milton FP	Water Systems Operator	8/8/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,987	2,062	2,143	3,477	3,609	3,750			
137	240106	CORP-Field Services	Admin, Operations Services	8/15/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,581	1,641	1,705	2,767	2,871	2,984			
138	245501	BNGR-Production	Water Systems Operator	8/29/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,591	2,689	2,795	3,400	3,529	3,668	114	119	123
139	245401	SUSQ-Production	Water Systems Operator	9/19/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,519	2,614	2,717	3,306	3,431	3,566			
140	240105	CORP-Admin & Gen	Exec Asst (N)	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,775	2,880	2,993	3,642	3,780	3,929			
141	245306	ABNG-Field Services	Utility Technician	10/10/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,412	2,503	2,602	3,166	3,285	3,415			
142	240106	CORP-Field Services	Associate Specialist, Operations Service	12/12/2022	1.00%	401(k) Match 1-3/100% 4-5/50%	650	675	702	3,415	3,544	3,683			
143	246406	ROYF-Field Services	Utility Technician	11/14/2022	1.00%	401(k) Roth 1-3/100% 4-5/50%	671	696	723	3,522	3,655	3,798			
144	246501	COAT-Production	Maintenance/Relief Operator	11/28/2022	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,976	3,089	3,210	3,906	4,054	4,213	1,835	1,835	1,835
145	246406	ROYF-Field Services	Utility Technician	1/3/2023	1.00%	401(k) Roth 1-3/100% 4-5/50%	689	715	743	3,616	3,753	3,901			
146	245606	NAZA-Field Services	Utility Technician	1/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,439	2,531	2,630	3,201	3,321	3,452			
147	247306	BRWK-Field Services	Utility Technician	3/6/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,526	2,622	2,724	3,316	3,441	3,576			
148	245606	NAZA-Field Services	Utility Technician	3/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,658	2,759	2,867	3,489	3,621	3,763			
149	246106	MECH-Field Services	Operations Specialist	5/22/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,409	2,500	2,598	3,161	3,281	3,410	531	551	573
150	245601	NAZA-Production	Water Systems Operator	6/5/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,658	2,758	2,866	3,488	3,620	3,762			

Pennsylvania-American Water Company - Water Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	Gross Other Benefits 401k, DCP, ESPP 2025 ESPP	2026 ESPP	2027 ESPP
151	245106	NORR-Field Services	Utility Technician	6/5/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,035	2,112	2,194	3,560	3,695	3,840			
152	246306	PENN/Wyom-Field Srvc	Utility Plant Operator	6/12/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,785	2,891	3,004	3,656	3,794	3,943			
153	246801	LEHP-Production	Water Systems Operator	9/25/2023			-	-	-	3,135	3,254	3,382			
154	246801	LEHP-Production	Utility Technician	9/25/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,415	2,506	2,604	3,169	3,289	3,418			
155	240117	CORP-Water Quality	WQ & Env Compliance Specialist	10/2/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,589	2,687	2,792	3,398	3,526	3,665	92	92	92
156	242101	MCMR-Production	Maint Service Specialist	10/2/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,323	2,410	2,505	4,065	4,218	4,384			
157	247152	MILT-Prod Milton FP	Water Systems Operator	10/23/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,693	2,795	2,904	3,534	3,668	3,811	1,188	1,233	1,281
158	241401	STNW-Production	Water Systems Operator	12/11/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,630	2,729	2,836	3,452	3,582	3,723	348	361	375
159	246206	HSHY-Field Services	Operations Specialist	12/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,606	2,704	2,810	3,420	3,549	3,689			
160	247150	MILT-Prod Other	Maintenance/Relief Operator	1/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,552	2,649	2,754	3,350	3,477	3,614			
161	240106	CORP-Field Services	Admin, Operations Services	1/29/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,510	1,567	1,629	2,643	2,743	2,850			
162	249150	WILK-Other	Field Operations Specialist	2/13/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,253	2,338	2,430	3,942	4,091	4,252	46	46	46
163	245506	BNGR-Field Services	Utility Technician	2/19/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,802	1,870	1,944	3,154	3,273	3,402			
164	246406	ROYF-Field Services	Utility Technician	4/22/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,621	2,720	2,827	3,440	3,570	3,711	92	92	92
165	246201	HSHY-Production	Water Systems Operator	5/13/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,649	2,749	2,857	3,477	3,609	3,750	584	607	630
166	240106	CORP-Field Services	Admin, Operations Services	6/17/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,589	1,649	1,713	2,780	2,885	2,998			
167	247206	PHBG-Field Services	Utility Technician	7/15/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,606	2,704	2,810	3,420	3,549	3,689	230	239	248
168	247306	BRWK-Field Services	Utility Technician	7/8/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,471	2,564	2,665	3,243	3,365	3,498			
169	245601	NAZA-Production	Water Systems Operator	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,524	2,619	2,722	3,313	3,438	3,573			
170	245701	POCO-Production	Water Systems Operator	8/5/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,526	2,622	2,724	3,316	3,441	3,576			
171	245406	SUSQ-Field Services	Utility Technician	8/19/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,820	1,889	1,964	3,186	3,306	3,437			
172	240106	CORP-Field Services	Admin, Operations Services	8/26/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,604	1,664	1,729	2,806	2,913	3,027			
173	240114	CORP-Engineering	Capital Program Specialist	8/19/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,918	3,028	3,148	3,830	3,975	4,132			
174	246406	ROYF-Field Services	Utility Technician	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,618	2,718	2,825	3,437	3,567	3,707			
175	240114	CORP-Engineering	Capital Program Specialist	9/30/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,924	3,034	3,154	3,838	3,982	4,139	645	669	696
176	240114	CORP-Engineering	Engineering Project Specialist	10/14/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,459	2,552	2,652	3,689	3,828	3,978			
177	245706	POCO-Field Services	Utility Technician	10/14/2024	3.50%	401(k) Match 1-3/100% 4-5/50%	2,046	2,124	2,207	3,069	3,186	3,311			
178	240117	CORP-Water Quality	Business Operations Analyst	10/28/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,530	2,625	2,729	3,320	3,445	3,581	558	579	602
179	247152	MILT-Prod Milton FP	Water Systems Operator	10/28/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546			
180	246206	HSHY-Field Services	Utility Technician	11/4/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	229	229	229
181	249106	WILK-Field Services	Operations Specialist	11/11/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,339	2,427	2,522	3,069	3,186	3,311	206	214	223
182	240117	CORP-Water Quality	Cross Connect Specialist	11/25/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,723	1,788	1,858	3,015	3,129	3,251			
183	247201	PHBG-Production	Water Systems Operator	12/2/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	69	69	69
184	248801	TURB-Production	Water Systems Operator	1/6/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,942	2,015	2,094	3,398	3,526	3,665			
185	245606	NAZA-Field Services	Utility Technician	1/13/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,832	1,902	1,976	3,206	3,328	3,459			
186	245706	POCO-Field Services	Utility Technician	1/13/2025	2.00%	401(k) Match 1-3/100% 4-5/50%	1,190	1,235	1,284	3,124	3,243	3,370			
187	249106	WILK-Field Services	Construction Inspector	1/21/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,817	1,885	1,959	3,179	3,300	3,429			
188	246506	COAT-Field Services	Utility Technician	2/3/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,817	1,885	1,959	3,179	3,300	3,429			
189	246206	HSHY-Field Services	Utility Technician	2/17/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,506	2,600	2,702	3,289	3,412	3,546			
190	246201	HSHY-Production	Water Systems Operator	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,145	2,226	2,314	3,754	3,896	4,049			
191	241406	STNW-Field Service	Utility Technician	2/24/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546	229	229	229
192	245906	GLEN-Field Services	Utility Plant Operator	3/17/2025			-	-	-	3,234	3,357	3,488			
193	247206	PHBG-Field Services	Utility Technician	3/31/2025	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,568	2,665	2,770	3,371	3,498	3,635			
194	245306	ABNG-Field Services	Utility Technician	3/31/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,785	1,853	1,926	3,124	3,243	3,370			
195	245906	GLEN-Field Services	Utility Plant Operator	4/14/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,879	1,950	2,026	3,289	3,412	3,546			
196	242401	Dilliner-Production	Lead Plant Operator	2/22/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,174	3,294	3,423	4,166	4,323	4,493			
197	242406	Dilliner-Field Serv	Foreperson	2/14/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,318	2,405	2,500	4,056	4,209	4,375			
198	242405	Dilliner-Admin & Gen	Business Support Specialist	1/24/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,754	1,820	1,892	3,069	3,186	3,311			
199	242406	Dilliner-Field Serv	Utility Technician	4/17/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
200	242401	Dilliner-Production	Water Systems Operator	11/18/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
201	242406	Dilliner-Field Serv	Utility Technician	1/19/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,004	2,080	2,162	3,508	3,640	3,784			
202	242401	Dilliner-Production	Water Systems Operator	5/23/1985	3.00%	401(k) Match 1-3/100% 4-5/50%	2,255	2,340	2,432	3,946	4,095	4,257			
203	245906	GLEN-Field Services	Utility Plant Operator	5/5/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,837	1,906	1,981	3,214	3,336	3,467			
204	245001	Audobon -Production	Foreperson	8/22/2005			-	-	-	3,924	4,072	4,232			
205	245001	Audobon -Production	Utility Plant Operator	12/4/2006	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
206	245001	Audobon -Production	Utility Plant Operator	3/11/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	1,942	2,015	2,094	3,398	3,526	3,665			
207	245001	Audobon -Production	Utility Plant Operator	11/12/2020			-	-	-	3,289	3,412	3,546			
208	245001	Audobon -Production	Utility Plant Operator	4/28/2008			-	-	-	3,563	3,697	3,843			
209	245005	Audobon -Admin & Gen	Operations Specialist	11/6/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,339	2,427	2,522	3,069	3,186	3,311			
210	245005	Audobon -Admin & Gen	Operations Specialist	11/29/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784			
211	240114	CORP-Engineering	Engineering Project Specialist	5/27/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	2,108	2,188	2,274	3,690	3,829	3,979			
212	246501	COAT-Production	Water Systems Operator	6/2/2025			-	-	-	3,727	3,868	4,021			
213	246206	HSHY-Field Services	Utility Technician	6/16/2025			-	-	-	3,289	3,412	3,546			
214	240106	CORP-Field Services	Admin, Operations Services	6/23/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,004	2,080	2,162	2,631	2,731	2,838			
215	245306	ABNG-Field Services	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
216	246801	LEHP-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
217	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
218	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
219	246801	LEHP-Production	Utility Technician - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,330	2,422	-	3,783	3,932	-	-	-
220	240106	CORP-Field Services	Admin, Operations Services - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,050	2,130	-	3,328	3,459	-	-	-
			Total Non-Collective Bargaining Unit Hourly				$449,889	$481,092	$500,000	$670,775	$719,174	$747,440	$30,034	$30,750	$31,523

Pennsylvania-American Water Company - Wastewater SSS General Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	244701	CLRWW-Production	Mgr Opns	12/8/1997	2.50%	401(k) Match 50% up to 5%	$3,110	$3,227	$3,354	$0	$0	$0	$439	$456	$474
2	249405	YORKWW-Admin & Gen	Mgr Opns	7/8/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	5,122	5,316	5,524	6,723	6,977	7,251	-	-	-
3	246706	COWW-Field Services	Mgr Opns	10/16/1995	2.50%	401(k) Match 50% up to 5%	3,090	3,207	3,333	-	-	-	436	453	470
4	246701	COWW-Production	Supvr Production	7/21/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,431	3,561	3,701	4,503	4,674	4,857	229	229	229
5	249405	YORKWW-Admin & Gen	Sr Business Operations Analyst	11/9/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,210	3,331	3,462	4,213	4,372	4,544	229	229	229
6	249405	YORKWW-Admin & Gen	Mgr Opns	5/4/1992	4.00%	401(k) Match 1-3/100% 4-5/50%	4,760	4,940	5,133	6,248	6,483	6,738	-	-	-
7	249406	YORKWW-Field Service	Supvr Field Operations	11/27/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	3,339	3,465	3,602	4,382	4,548	4,727	275	275	275
8	246706	COWW-Field Services	Supvr Field Operations	3/25/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,389	3,517	3,655	4,448	4,616	4,797	-	-	-
9	241301	EXTRWW-Production	Sr Supvr Operations	4/22/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,144	4,301	4,470	5,439	5,645	5,866	183	190	197
10	241306	EXTRWW-Field Service	Supvr Field Operations	3/16/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	3,707	3,847	3,999	4,865	5,049	5,248	-	-	-
11	241701	ROYFWW-Production	Supvr Production	9/18/2006	3.00%	401(k) Match 1-3/100% 4-5/50%	2,727	2,830	2,942	4,773	4,953	5,148	-	-	-
12	249401	YORKWW-Production	Supvr Field Operations	2/19/1983	4.00%	401(k) Match 1-3/100% 4-5/50%	3,222	3,344	3,475	4,229	4,389	4,561	459	459	459
13	249401	YORKWW-Production	Supvr Production	6/24/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	2,676	2,777	2,886	4,683	4,859	5,051	-	-	-
14	246001	PA - Fairview WW	Sr Supvr Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	3,333	3,464	-	5,411	5,624	-	-	-
			Total Non-Collective Bargaining Unit Salary				$45,927	$50,996	$52,999	$54,506	$61,976	$64,412	$2,251	$2,291	$2,334
Collective Bargaining Unit															
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	$2,651	$2,721	$2,793	$3,479	$3,571	$3,666	$0	$0	$0
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	367	367	367
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,041	2,095	3,479	3,571	3,666	-	-	-
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	3.00%	401(k) Match 1-3/100% 4-5/50%	1,705	1,750	1,797	2,984	3,063	3,144	-	-	-
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	3.00%	401(k) Match 1-3/100% 4-5/50%	1,988	2,041	2,095	3,479	3,571	3,666	-	-	-
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,484	2,550	2,617	3,260	3,346	3,435	-	-	-
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,651	2,721	2,793	3,479	3,571	3,666	-	-	-
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	3.00%	401(k) Match 1-3/100% 4-5/50%	1,863	1,912	1,963	3,260	3,346	3,435	-	-	-
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	4.00%	401(k) Match 1-3/100% 4-5/50%	2,406	2,470	2,535	3,158	3,242	3,328	-	-	-
			Total Collective Bargaining Unit				$45,870	$47,085	$48,332	$65,951	$67,697	$69,490	$367	$367	$367

Pennsylvania-American Water Company - Wastewater SSS General Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Hourly															
1	246701	COWW-Production	Wastewater Operator	9/20/1999	4.00%	401(k) Match 1-3/100% 4-5/50%	$2,988	$3,101	$3,223	$3,922	$4,070	$4,230	$0	$0	$0
2	246706	COWW-Field Services	Utility Technician	5/30/1995			-	-	-	3,656	3,794	3,943	-	-	-
3	246701	COWW-Production	Wastewater Operator	9/9/1996	4.00%	401(k) Match 1-3/100% 4-5/50%	3,110	3,228	3,355	4,082	4,237	4,403	-	-	-
4	246901	LPWW-Production	Wastewater Operator	8/1/1983	2.50%	401(k) Match 50% up to 5%	1,964	2,038	2,118	-	-	-	-	-	-
5	246706	COWW-Field Services	Foreperson	11/10/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	2,270	2,356	2,449	3,973	4,123	4,285	-	-	-
6	246901	LPWW-Production	Wastewater Operator	6/2/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,989	3,102	3,224	3,923	4,071	4,231	659	684	711
7	242601	CLYWW-Production	Lead Plant Operator	7/31/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,165	3,285	3,414	4,155	4,311	4,481	-	-	-
8	242601	CLYWW-Production	Wastewater Operator	7/31/2008	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,912	3,022	3,140	3,821	3,966	4,122	-	-	-
9	244701	CLRWW-Production	Lead Plant Operator	1/3/2011	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,134	3,252	3,380	4,113	4,269	4,436	-	-	-
10	241301	EXTRWW-Production	Maint Service Specialist	2/16/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,424	3,554	3,693	4,494	4,664	4,847	1,511	1,568	1,629
11	246052	FRVWW-Production S	Lead Plant Operator	8/9/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,423	3,553	3,692	4,493	4,663	4,846	92	92	92
12	246051	FRVWW-Production N	Lead Plant Operator	9/2/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	2,926	3,036	3,155	3,840	3,985	4,141	-	-	-
13	246706	COWW-Field Services	Utility Technician	3/14/2016	3.00%	401(k) Match 1-3/100% 4-5/50%	2,040	2,117	2,200	3,569	3,704	3,850	-	-	-
14	246901	LPWW-Production	Wastewater Operator	9/11/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	2,719	2,821	2,932	3,568	3,703	3,849	600	622	647
15	246701	COWW-Production	Wastewater Operator	5/14/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,894	3,003	3,121	3,798	3,942	4,096	-	-	-
16	246901	LPWW-Production	Maintenance/Relief Operator	7/23/2018	4.00%	401(k) Match 1-3/100% 4-5/50%	2,597	2,695	2,801	3,408	3,537	3,677	-	-	-
17	241301	EXTRWW-Production	Wastewater Operator	5/6/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	3,269	3,393	3,526	4,291	4,453	4,628	144	150	156
18	241306	EXTRWW-Field Service	Foreperson	11/18/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	2,224	2,308	2,398	3,892	4,038	4,197	-	-	-
19	241301	EXTRWW-Production	Wastewater Operator	12/2/2019	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,790	2,895	3,008	3,661	3,799	3,949	615	639	664
20	244701	CLRWW-Production	Wastewater Operator	2/24/2020	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,760	2,865	2,977	3,623	3,760	3,908	1,218	1,264	1,314
21	241301	EXTRWW-Production	Wastewater Operator	6/8/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,851	2,958	3,074	3,741	3,883	4,035	-	-	-
22	244701	CLRWW-Production	Wastewater Operator	10/12/2020	4.00%	401(k) Match 1-3/100% 4-5/50%	2,760	2,865	2,977	3,623	3,760	3,908	609	632	657
23	241701	ROYFWW-Production	Wastewater Operator	7/30/2018	3.00%	401(k) Match 1-3/100% 4-5/50%	2,145	2,226	2,314	3,754	3,896	4,049	229	229	229
24	246052	FRVWW-Production S	Utility Technician	9/20/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,422	2,514	2,613	3,179	3,300	3,429	-	-	-
25	241306	EXTRWW-Field Service	Utility Technician	10/25/2021	4.00%	401(k) Match 1-3/100% 4-5/50%	2,800	2,906	3,020	3,674	3,814	3,964	-	-	-
26	246701	COWW-Production	Maintenance/Relief Operator	11/8/2021	2.00%	401(k) Match 1-3/100% 4-5/50%	1,375	1,427	1,482	3,609	3,745	3,892	-	-	-
27	246701	COWW-Production	Maintenance/Relief Operator	11/9/2021	1.00%	401(k) Match 1-3/100% 4-5/50%	679	704	732	3,563	3,697	3,843	-	-	-
28	249405	YORKWW-Admin & Gen	Operations Specialist	9/28/2015	2.00%	401(k) Match 1-3/100% 4-5/50%	1,520	1,578	1,639	3,990	4,141	4,304	-	-	-
29	249405	YORKWW-Admin & Gen	Operations Specialist	2/14/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,636	2,735	2,843	3,460	3,590	3,731	229	229	229
30	241301	EXTRWW-Production	Wastewater Operator	8/22/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,128	2,208	2,295	3,724	3,864	4,016	-	-	-
31	248701	Nw Cmbrnlnd WW Prod	Lead Plant Operator	9/6/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,741	2,845	2,957	3,598	3,734	3,881	-	-	-
32	248701	Nw Cmbrnlnd WW Prod	Utility Technician	9/19/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,822	1,890	1,965	3,188	3,308	3,439	-	-	-
33	241306	EXTRWW-Field Service	Utility Technician	10/31/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,687	2,789	2,898	3,526	3,660	3,804	-	-	-
34	241306	EXTRWW-Field Service	Utility Technician	11/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,036	2,113	2,197	3,564	3,699	3,844	-	-	-
35	246701	COWW-Production	Wastewater Operator	1/3/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,871	2,980	3,097	3,769	3,911	4,065	-	-	-
36	246706	COWW-Field Services	Utility Technician	3/6/2023			-	-	-	3,427	3,556	3,695	-	-	-
37	245801	POWW-Production	Maintenance/Relief Operator	12/18/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,829	1,898	1,973	3,201	3,321	3,452	-	-	-
38	245801	POWW-Production	Wastewater Operator	4/4/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,613	2,712	2,819	3,430	3,559	3,700	-	-	-
39	246052	FRVWW-Production S	Utility Technician	6/10/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,325	2,413	2,508	3,052	3,167	3,292	-	-	-
40	244801	Farmington WW Treat	Wastewater Operator	11/22/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,673	2,774	2,883	3,508	3,640	3,784	-	-	-
41	244801	Farmington WW Treat	Wastewater Operator	9/23/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,667	2,768	2,876	3,500	3,633	3,775	-	-	-
42	248701	Nw Cmbrnlnd WW Prod	Utility Technician	12/2/2024	3.50%	401(k) Roth 1-3/100% 4-5/50%	1,973	2,048	2,128	2,960	3,072	3,192	-	-	-
43	245801	POWW-Production	Maintenance/Relief Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
44	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
45	246901	LPWW-Production	Wastewater Operator - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,575	2,677	-	4,181	4,345	-	-	-
			Total Non-Collective Bargaining Unit Hourly				$101,150	$112,699	$117,131	$151,322	$169,583	$176,251	$5,907	$6,109	$6,328

Pennsylvania-American Water Company - BASA WW Operations
401K and Defined Contribution Plan (DCP) Expense

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	Gross Other Benefits 401k, DCP, ESPP 2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	243205	Butler WW G&A	Sr Supt Opns	8/31/2017	4.00%	401(k) Match 1-3/100% 4-5/50%	$6,140	$6,371	$6,622	$8,058	$8,363	$8,691	$0	$0	$0
2	243206	Butler WW Field Svcs	Sr Supvr Operations	10/17/2016	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,708	3,848	3,999	4,867	5,051	5,249	-	-	-
3	243201	Butler WW Prod	Sr Supvr Operations	7/12/1999	3.00%	401(k) Match 1-3/100% 4-5/50%	2,849	2,957	3,073	4,986	5,175	5,378	-	-	-
4	243201	Butler WW Prod	Sr Supvr Operations	4/11/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,882	2,990	3,108	5,043	5,233	5,438	-	-	-
			Total Non-Collective Bargaining Unit Salary				$15,579	$16,167	$16,802	$22,954	$23,821	$24,757	$0	$0	$0
Collective Bargaining Unit															
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	$3,313	$3,413	$3,515	$4,349	$4,479	$4,613	$0	$0	$0
2	243206	Butler WW Field Svcs	Operator I AFSCME84	6/26/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
3	243201	Butler WW Prod	Operator II AFSCME84	7/19/1999	3.50%	401(k) Roth 1-3/100% 4-5/50%	2,899	2,986	3,075	4,349	4,479	4,613			
4	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
5	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	12/12/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669			
6	243201	Butler WW Prod	Operator V-Rotary Press AFSCME84	9/21/1992	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682	593	611	629
7	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
8	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613			
9	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	2.50%	401(k) Roth 1-3/100% 4-5/50%	2,047	2,108	2,172	4,298	4,428	4,560			
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682			
11	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	2.50%	401(k) Roth 1-3/100% 4-5/50%	2,047	2,108	2,172	4,298	4,428	4,560			
12	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682	918	918	918
13	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669			
14	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	3,362	3,463	3,567	4,412	4,545	4,682			
15	243201	Butler WW Prod	Operator IV AFSCME84	12/5/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,353	3,454	3,557	4,401	4,533	4,669			
16	243201	Butler WW Prod	Operator II AFSCME84	3/28/2005	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613	439	452	465
17	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613			
18	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
19	243201	Butler WW Prod	Operator II AFSCME84	12/4/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613			
20	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
21	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613			
22	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,313	3,413	3,515	4,349	4,479	4,613			
23	243206	Butler WW Field Svcs	Operator I AFSCME84	6/15/1992	4.00%	401(k) Roth 1-3/100% 4-5/50%	3,275	3,373	3,474	4,298	4,428	4,560			
24	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,419	2,480	-	4,091	4,193	-	-	-
			Total Collective Bargaining Unit				$73,341	$77,962	$80,286	$100,027	$107,122	$110,311	$1,949	$1,980	$2,012
Non-Collective Bargaining Unit Hourly															
1	243205	Butler WW G&A	Business Support Specialist	3/18/2019	3.00%	401(k) Match 1-3/100% 4-5/50%	$1,754	$1,820	$1,892	$3,069	$3,186	$3,311	$0	$0	$0
			Total Non-Collective Bargaining Unit Hourly				$1,754	$1,820	$1,892	$3,069	$3,186	$3,311	$0	$0	$0

Pennsylvania-American Water Company - Wastewater CSS Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
Non-Collective Bargaining Unit Salary															
1	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	11/16/2000	0.50%	401(k) Match 50% up to 5%	$517	$537	$558	$0	$0	$0	$0	$0	$0
2	249200	Scranton WW-BS/OH	Sr Business Operations Analyst	5/31/2016	4.00%	401(k) Match 1-3/100% 4-5/50%	2,976	3,088	3,210	3,906	4,054	4,213	656	681	708
3	249201	Scranton WW-Prod	Sr Supervisor Production	8/13/2007	1.00%	401(k) Match 1-3/100% 4-5/50%	950	986	1,025	4,988	5,176	5,379	-	-	-
4	249206	Scrntn-WW-Fld Svc	Sr Supvr Operations	9/4/2007	4.00%	401(k) Match 1-3/100% 4-5/50%	3,656	3,795	3,944	4,799	4,981	5,176	138	138	138
5	241206	MCKEWW-Field Service	Supvr Field Operations	12/30/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,640	3,778	3,926	4,778	4,959	5,153	-	-	-
6	241205	MCKEWW-Admin & Gen	Sr Supvr Operations	9/20/1982	4.00%	401(k) Match 1-3/100% 4-5/50%	4,018	4,170	4,334	5,274	5,473	5,688	-	-	-
7	241205	MCKEWW-Admin & Gen	Mgr Opns	10/6/2003	3.00%	401(k) Match 1-3/100% 4-5/50%	3,392	3,520	3,659	5,935	6,160	6,402	-	-	-
8	241201	MCKEWW-Production	Sr Supvr Operations (25% allocated to Elizabeth Borough WW)	10/26/2015	4.00%	401(k) Match 1-3/100% 4-5/50%	2,855	2,963	3,080	3,748	3,889	4,043	252	261	272
9	249200	Scranton WW-BS/OH	Mgr Opns	7/22/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	4,800	4,981	5,177	6,300	6,538	6,794	-	-	-
10	249206	Scrntn-WW-Fld Svc	Supvr Field Operations - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
11	249201	Scranton WW-Prod	Supvr Production - To Be Filled	12/31/2025	3.23%	401(k) Match 1-3/100% 4-5/50%	-	2,880	2,993	-	4,675	4,858	-	-	-
			Total Non-Collective Bargaining Unit Salary				$26,805	$33,578	$34,897	$39,727	$50,579	$52,566	$1,046	$1,080	$1,117
Collective Bargaining Unit															
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009			$0	$0	$0	$3,370	$3,472	$3,576	$906	$934	$962
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006			-	-	-	3,923	4,037	4,157	229	229	229
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005			-	-	-	3,530	3,635	3,744			
4	249206	Scrntn-WW-Fld Svc	CSO/Compliance	11/19/2002			-	-	-	3,530	3,635	3,744			
5	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008			-	-	-	3,370	3,472	3,576			
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016			-	-	-	3,370	3,472	3,576			
7	249201	Scranton WW-Prod	Maintenance Relief Operator	7/9/2012			-	-	-	3,370	3,472	3,576			
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013			-	-	-	3,370	3,472	3,576			
9	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008			-	-	-	3,370	3,472	3,576			
10	249206	Scrntn-WW-Fld Svc	Asst. Camera	8/13/2007			-	-	-	3,370	3,472	3,576			
11	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016			-	-	-	3,370	3,472	3,576			
12	249201	Scranton WW-Prod	Plant Operator	5/26/2009			-	-	-	3,530	3,635	3,744			
13	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005			-	-	-	3,814	3,928	4,046	367	367	367
14	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009			-	-	-	3,530	3,635	3,744			
15	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008			-	-	-	3,530	3,635	3,744			
16	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008			-	-	-	3,530	3,635	3,744			
17	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005			-	-	-	3,923	4,037	4,158	659	679	699
18	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011			-	-	-	3,530	3,635	3,744	229	229	229
19	249206	Scrntn-WW-Fld Svc	Lead Camera Operator IBOT_229	9/8/1987			-	-	-	3,814	3,928	4,045	115	115	115
20	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997			-	-	-	3,814	3,928	4,046	229	229	229
21	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005			-	-	-	3,530	3,635	3,744			
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
23	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011			-	-	-	3,370	3,472	3,576			
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013			-	-	-	3,370	3,472	3,576			
25	249201	Scranton WW-Prod	Inventory/Facility Grounds Keeper	2/17/2009			-	-	-	3,370	3,472	3,576			
26	249201	Scranton WW-Prod	Fleet Maintenance Chief	3/11/2013			-	-	-	3,814	3,928	4,045	385	396	408
27	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992			-	-	-	3,370	3,472	3,576			
28	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016			-	-	-	3,530	3,635	3,744			
29	249201	Scranton WW-Prod	Maintenance Relief Operator	3/27/2006			-	-	-	3,370	3,472	3,576			
30	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007			-	-	-	3,370	3,472	3,576			
31	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/29/2006			-	-	-	3,370	3,472	3,576			
32	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997			-	-	-	3,530	3,635	3,744			
33	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
34	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006			-	-	-	3,530	3,635	3,744	344	344	344
35	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017			-	-	-	3,868	3,982	4,102			
36	249201	Scranton WW-Prod	Maintenance Mechanic A	9/8/2008			-	-	-	3,530	3,635	3,744	237	244	252
37	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016			-	-	-	3,370	3,472	3,576	453	467	481
38	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006			-	-	-	3,370	3,472	3,576			
39	249201	Scranton WW-Prod	Maintenance Relief Operator	7/11/2005			-	-	-	3,370	3,472	3,576			
40	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007			-	-	-	3,923	4,037	4,158	1,319	1,357	1,398
41	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	229	229	229
42	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,189	4,295	4,405			
43	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,188	4,295	4,405	845	866	888

Pennsylvania-American Water Company - Wastewater CSS Operations
401K and Defined Contribution Plan (DCP) Expense

							Gross Other Benefits 401k, DCP, ESPP								
Line #	Cost Center	Cost Center Name	Job	Original Hire Date	401k % Match	401k Plan	2025 401k	2026 401k	2027 401k	Defined Contribution Plan 2025	Defined Contribution Plan 2026	Defined Contribution Plan 2027	2025 ESPP	2026 ESPP	2027 ESPP
44	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	423	434	445
45	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048			
46	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	1.00%	401(k) Match 1-3/100% 4-5/50%	699	717	736	3,670	3,765	3,864			
47	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048	459	459	459
48	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	2,859	2,932	3,007	3,752	3,848	3,946	631	647	663
49	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,932	3,007	3,084	3,848	3,946	4,048			
50	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	3.00%	401(k) Match 1-3/100% 4-5/50%	2,241	2,300	2,360	3,922	4,024	4,129			
51	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	3.00%	401(k) Match 1-3/100% 4-5/50%	1,769	1,813	1,860	3,096	3,174	3,254			
52	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	4.00%	401(k) Match 1-3/100% 4-5/50%	3,383	3,471	3,562	4,440	4,556	4,675			
53	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	4.00%	401(k) Match 1-3/100% 4-5/50%	2,796	2,869	2,944	3,670	3,765	3,864	229	229	229
54	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	2,666	2,735	2,807	3,499	3,590	3,684			
55	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410	987	1,012	1,038
56	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	4.00%	401(k) Match 1-3/100% 4-5/50%	3,191	3,272	3,356	4,189	4,295	4,405			
57	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	4.00%	401(k) Match 1-3/100% 4-5/50%	2,998	3,075	3,156	3,934	4,036	4,142			
58	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	4.00%	401(k) Match 1-3/100% 4-5/50%	3,129	3,210	3,294	4,106	4,213	4,323			
59	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	1.00%	401(k) Match 1-3/100% 4-5/50%	683	703	724	3,585	3,690	3,801			
60	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744			
61	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744	593	611	629
62	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,633	2,633	2,687	3,455	3,455	3,527			
63	241901	KANEWW-Production	Lead Wastewater Treatment Operator	4/2/2002	4.00%	401(k) Match 1-3/100% 4-5/50%	2,808	2,808	2,866	3,685	3,685	3,762			
64	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
65	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	3.00%	401(k) Match 1-3/100% 4-5/50%	2,424	2,487	2,552	4,241	4,352	4,466			
66	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,097	2,152	2,208	3,670	3,765	3,864			
67	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	2,424	2,487	2,552	4,241	4,352	4,466			
68	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,466	2,466	2,517	3,236	3,236	3,303			
69	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	4.00%	401(k) Match 1-3/100% 4-5/50%	2,567	2,645	2,724	3,370	3,472	3,576			
70	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	3.00%	401(k) Match 1-3/100% 4-5/50%	1,926	1,984	2,043	3,370	3,472	3,576			
71	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
72	249201	Scranton WW-Prod	Plant Operator	5/15/2023	4.00%	401(k) Match 1-3/100% 4-5/50%	2,689	2,770	2,853	3,530	3,635	3,744	344	344	344
73	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023			-	-	-	3,370	3,472	3,576			
74	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	4.00%	401(k) Roth 1-3/100% 4-5/50%	2,567	2,645	2,724	3,370	3,472	3,576	1,133	1,167	1,202
75	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	3.00%	401(k) Match 1-3/100% 4-5/50%	1,926	1,984	2,043	3,370	3,472	3,576			
76	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,396	2,457	2,520	4,193	4,299	4,410			
77	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	3,195	3,276	3,360	4,193	4,299	4,410			
78	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
79	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	3.00%	401(k) Match 1-3/100% 4-5/50%	2,017	2,077	2,139	3,530	3,635	3,744			
80	249201	Scranton WW-Prod	Plant Operator	9/30/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,648	2,728	2,810	3,475	3,580	3,688			
81	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	4.00%	401(k) Match 1-3/100% 4-5/50%	2,296	2,355	2,417	3,013	3,091	3,172			
82	249201	Scranton WW-Prod	Plant Operator	6/16/2025			-	-	-	3,420	3,525	3,631			
83	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,235	2,283	-	3,779	3,861	-	-	-
84	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
85	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
86	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
87	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	3.10%	401(k) Match 1-3/100% 4-5/50%	-	2,040	2,089	-	3,450	3,532	-	-	-
			Total Collective Bargaining Unit				$101,680	$114,606	$117,627	$297,386	$323,164	$332,247	$11,346	$11,588	$11,840
Non-Collective Bargaining Unit Hourly															
1	249201	Scranton WW-Prod	Sr Operations Specialist	6/3/2002	3.00%	401(k) Match 1-3/100% 4-5/50%	$3,012	$3,126	$3,249	$5,271	$5,470	$5,685	$0	$0	$0
			Total Non-Collective Bargaining Unit Hourly				$3,012	$3,126	$3,249	$5,271	$5,470	$5,685	$0	$0	$0

Other Post-Employment Benefits (OPEB) and Retiree Medical

Pennsylvania-American Water Company
Other Post Employment Benefits (OPEB)
Pro Forma Adjustment

	6/30/2025 Per Books	Adjustment	6/30/2025 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	$362,177	$26,831	$389,008
Retiree Medical VEBA	267,196		267,196
Subtotal	629,373	26,831	656,204
Capitalization Rate			42.81%
Pro Forma OPEB Cost - Service Costs and Retiree Medical VEBA Capitalized	(307,757)	26,836	(280,921)
Pro Forma OPEB Cost - Non-Service Costs	(7,116,972)	(152,105)	(7,269,077)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(6,795,356)	(98,438)	(6,893,794)
Total 2025 Pro forma OPEB Expense Adjustment			($98,438)

	6/30/2025 Pro forma Expense	Adjustment	6/30/2026 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	$389,008	$0	$389,008
Retiree Medical VEBA	267,196	(11,596)	255,600
Subtotal	656,204	(11,596)	644,608
Capitalization Rate	42.81%		42.81%
Pro Forma OPEB Cost - Service Costs Capitalized	(280,921)	4,964	(275,957)
Pro Forma OPEB Cost - Non-Service Costs	(7,269,077)	-	(7,269,077)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(6,893,794)	(6,632)	(6,900,426)
Total 2026 Pro forma OPEB Expense Adjustment			($6,632)

	6/30/2026 Pro forma Expense	Adjustment	6/30/2027 Pro forma Expense
Pro Forma OPEB Cost - Service Costs	$389,008	$0	$389,008
Retiree Medical VEBA	255,600	-	255,600
Subtotal	644,608	-	644,608
Capitalization Rate	42.81%		42.81%
Pro Forma OPEB Cost - Service Costs Capitalized	(275,957)	-	(275,957)
Pro Forma OPEB Cost - Non-Service Costs	(7,269,077)	-	(7,269,077)
OPEB Cost - ASC 715 (FAS 106) and Retiree VEBA Medical	(6,900,426)	-	(6,900,426)
Total 2027 Pro forma OPEB Expense Adjustment			$0

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
Collective Bargaining Unit					
1	249103	WILK-Cust Service	Serviceperson U648S	10/18/1999	$600
2	249106	WILK-Field Services	Backhoe Operator U648S	8/25/2003	600
3	242106	MCMR-Field Services	Backhoe Operator U537O	1/10/2006	600
4	241103	PITT-Cust Service	Field Service Representative U01211P	1/11/2006	600
5	241106	PITT-Field Services	Utility Equipment Operator U01211P	3/1/2006	600
6	241103	PITT-Cust Service	Field Service Representative U01211P	3/20/2006	600
7	249106	WILK-Field Services	M/C Utility Person U648S	3/27/2006	600
8	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/3/2006	600
9	241106	PITT-Field Services	Utility Equipment Operator U01211P	4/17/2006	600
10	242306	UNTN-Field Services	UTILITY PERSON NRW	4/24/2006	600
11	242206	MONVA-Field Services	UTILITY PERSON NRW	5/1/2006	600
12	242206	MONVA-Field Services	Utility Person U537O	5/2/2006	600
13	249106	WILK-Field Services	M/C Utility Person U648S	5/8/2006	600
14	249106	WILK-Field Services	M/C Crew Leader U648S	5/8/2006	600
15	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/17/2006	600
16	249106	WILK-Field Services	M/C Technician U648S	5/22/2006	600
17	242101	MCMR-Production	Operator/Maintenance Person U537O	5/23/2006	600
18	249103	WILK-Cust Service	Serviceperson U648S	5/30/2006	600
19	244406	KITT-Field Services	Utility Person U537O	6/2/2006	600
20	245201	YARD-Production	Plant Foreperson F473Y	5/22/2006	600
21	245103	NORR-Cust Service	Serviceperson F473N	6/19/2006	600
22	241103	PITT-Cust Service	Field Service Representative U01211P	6/26/2006	600
23	249151	WILK-Brownell	Plant Operator U648S	7/5/2006	600
24	243306	BUTL-Field Services	Utility Person U537O	7/10/2006	600
25	240306	CORP-Field Service	Utility Inspector U01211P	7/17/2006	600
26	244103	INDI-Cust Service	Utility Person U537O	7/24/2006	600
27	243306	BUTL-Field Services	Utility Person U537O	11/13/2006	600
28	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	1/22/2007	600
29	241106	PITT-Field Services	Utility Person U01211P	3/5/2007	600
30	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/5/2007	600
31	242106	MCMR-Field Services	Subforeperson U537O	3/26/2007	600
32	243306	BUTL-Field Services	Distribution System Serviceperson U537O	4/16/2007	600
33	249106	WILK-Field Services	Backhoe Operator U648S	6/4/2007	600
34	249106	WILK-Field Services	Regulation Crew Leader U648S	6/25/2007	600
35	249106	WILK-Field Services	Backhoe Operator U648S	6/25/2007	600
36	249106	WILK-Field Services	M/C Technician U648S	7/2/2007	600
37	246106	MECH-Field Services	Utility Person U648R	7/9/2007	600
38	246103	MECH-Cust Service	Meter Reader U648R	7/13/2007	600
39	246103	MECH-Cust Service	Serviceperson U648R	7/11/2007	600
40	249106	WILK-Field Services	Regulation Crew Leader U648S	7/16/2007	600
41	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/24/2007	600
42	241106	PITT-Field Services	Utility Service Crew Driver U01211P	7/23/2007	600
43	245103	NORR-Cust Service	Serviceperson F473N	7/30/2007	600
44	245103	NORR-Cust Service	Serviceperson F473N	8/6/2007	600
45	244101	INDI-Production	Operator U537O	8/13/2007	600
46	249106	WILK-Field Services	Leak Detection Specialist U648S	9/4/2007	600
47	249152	WILK-Ceasetown	Plant Operator U648S	9/4/2007	600
48	242306	UNTN-Field Services	Subforeperson U537O	9/4/2007	600
49	242506	BRWN-Field Services	Utility Person U433BV	9/5/2007	600
50	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	10/1/2007	600
51	245206	YARD-Field Services	Working Foreperson	10/8/2007	600
52	241106	PITT-Field Services	Utility Person U01211P	10/22/2007	600
53	249106	WILK-Field Services	M/C Utility Person U648S	10/22/2007	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
54	242206	MONVA-Field Services	Utility Person U537O	11/5/2007	600
55	249106	WILK-Field Services	Backhoe Operator U648S	11/26/2007	600
56	241106	PITT-Field Services	Utility Equipment Operator U01211P	12/10/2007	600
57	249103	WILK-Cust Service	Serviceperson U648S	4/14/2008	600
58	243106	NEWC-Field Services	Utility Person U537O	4/28/2008	600
59	246151	MECH-ProdWestShore	Plant Operator U648R	5/12/2008	600
60	243306	BUTL-Field Services	Utility Person U537O	6/2/2008	600
61	249106	WILK-Field Services	Regulation Crew Leader U648S	7/14/2008	600
62	249160	WILK-Watres	Maintenance/Relief Operator U648S	7/22/2008	600
63	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	7/28/2008	600
64	245106	NORR-Field Services	Utility Person A F473N	7/28/2008	600
65	241106	PITT-Field Services	Utility Person U01211P	8/4/2008	600
66	242105	MCMR-Admin & Gen	Distribution Records Clerk U537O	8/18/2008	600
67	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/10/2008	600
68	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/11/2008	600
69	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/17/2008	600
70	241106	PITT-Field Services	Utility Inspector U01211P	11/18/2008	600
71	243306	BUTL-Field Services	Meter Reader U537O	11/18/2008	600
72	242106	MCMR-Field Services	Backhoe Operator U537O	1/5/2009	600
73	242206	MONVA-Field Services	Subforeperson U537O	3/9/2009	600
74	242306	UNTN-Field Services	Meter Reader U537O	3/30/2009	600
75	242306	UNTN-Field Services	Subforeperson U537O	4/13/2009	600
76	245106	NORR-Field Services	Utility Person A F473N	6/30/2009	600
77	241106	PITT-Field Services	Utility Service Crew Driver U01211P	6/30/2009	600
78	242106	MCMR-Field Services	Utility Person U537O	7/6/2009	600
79	242106	MCMR-Field Services	Pipeline Inspector U537O	7/8/2009	600
80	242106	MCMR-Field Services	Pipeline Inspector U537O	7/13/2009	600
81	242106	MCMR-Field Services	Utility Person U537O	7/20/2009	600
82	242106	MCMR-Field Services	Distribution Systems Records Clerk U537O	7/21/2009	600
83	244306	CLAR-Field Services	Subforeperson U537O	8/3/2009	600
84	244406	KITT-Field Services	Utility Person U537O	8/18/2009	600
85	242106	MCMR-Field Services	Utility Person U537O	8/17/2009	600
86	242306	UNTN-Field Services	Utility Person U537O	9/14/2009	600
87	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	600
88	243306	BUTL-Field Services	Utility Person U537O	10/28/2009	600
89	242106	MCMR-Field Services	Utility Person U537O	11/2/2009	600
90	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/23/2010	600
91	249151	WILK-Brownell	Plant Operator U648S	2/22/2010	600
92	241103	PITT-Cust Service	Field Service Representative U01211P	3/23/2010	600
93	249106	WILK-Field Services	Regulation Crew Leader U648S	3/29/2010	600
94	245101	NORR-Production	Plant Operator F473N	6/21/2010	600
95	242103	MCMR-Cust Service	General Serviceperson U537O	10/12/2010	600
96	241151	PITT-Production Haye	Head Maintenance Person (Non-Rotating) U	11/1/2010	600
97	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/9/2010	600
98	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	11/8/2010	600
99	241106	PITT-Field Services	Shop Clerk U01211P	11/11/2010	600
100	241103	PITT-Cust Service	Field Service Representative U01211P	11/15/2010	600
101	241106	PITT-Field Services	Utility Equipment Operator U01211P	11/15/2010	600
102	244103	INDI-Cust Service	Utility Person U537O	11/22/2010	600
103	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	1/3/2011	600
104	243151	NEWC-New Castle	Maintenance Person U537O	1/10/2011	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
105	242203	MONVAL-Cust Service	Distribution System Serviceperson U537O	3/14/2011	600
106	244206	PUNX-Field Services	Utility Person U537O	3/14/2011	600
107	243306	BUTL-Field Services	Utility Person U537O	5/24/2011	600
108	241151	PITT-Production Haye	Maintenance Relief Person U01211P	5/23/2011	600
109	246103	MECH-Cust Service	Serviceperson U648R	8/22/2011	600
110	242106	MCMR-Field Services	Subforeperson U537O	8/24/2011	600
111	242106	MCMR-Field Services	Utility Person U537O	9/6/2011	600
112	242206	MONVA-Field Services	Utility Person U537O	8/29/2011	600
113	242106	MCMR-Field Services	Utility Person U537O	9/7/2011	600
114	243106	NEWC-Field Services	Utility Person U537O	9/26/2011	600
115	242203	MONVAL-Cust Service	Distribution Systems Records Clerk U537O	10/3/2011	600
116	242106	MCMR-Field Services	Utility Person U537O	11/7/2011	600
117	249103	WILK-Cust Service	Serviceperson U648S	7/3/2012	600
118	241151	PITT-Production Haye	Operator (Rotating) U01211P	4/28/2014	600
119	245106	NORR-Field Services	Utility Person B F473N	12/24/2018	600
120	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/4/2013	600
121	242105	MCMR-Admin & Gen	Utility Clerk U537O	3/18/2013	600
122	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	4/1/2013	600
123	242501	BRWN-Production	Plant Operator/Maintenance U433BV	4/15/2013	600
124	242106	MCMR-Field Services	Utility Person U537O	5/1/2013	600
125	242106	MCMR-Field Services	Utility Person U537O	4/30/2013	600
126	244101	INDI-Production	Operator U537O	5/13/2013	600
127	244306	CLAR-Field Services	Utility Person U537O	5/15/2013	600
128	241106	PITT-Field Services	Utility Service Crew Driver U01211P	5/20/2013	600
129	244606	KANE-Field Services	Utility Person U537O	5/28/2013	600
130	244406	KITT-Field Services	Distribution System Serviceperson U537O	5/28/2013	600
131	242106	MCMR-Field Services	Utility Person U537O	6/3/2013	600
132	249106	WILK-Field Services	M/C Utility Person U648S	6/24/2013	600
133	249106	WILK-Field Services	Line Location Specialist U648S	7/1/2013	600
134	249103	WILK-Cust Service	Meter Repair Person U01211P	7/29/2013	600
135	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	8/6/2013	600
136	249106	WILK-Field Services	Regulation Utility Person U648S	8/5/2013	600
137	249103	WILK-Cust Service	Serviceperson U648S	9/30/2013	600
138	249106	WILK-Field Services	M/C Utility Person U648S	10/17/2013	600
139	245101	NORR-Production	Plant Operator F473N	3/17/2014	600
140	244201	PUNX-Production	Operator/Maintenance Person U537O	6/23/2014	600
141	244506	WARR-Field Services	Utility Person U537O	10/28/2014	600
142	241103	PITT-Cust Service	Field Service Representative U01211P	12/8/2014	600
143	242306	UNTN-Field Services	Utility Person U537O	12/10/2014	600
144	241106	PITT-Field Services	Utility Person U01211P	12/16/2014	600
145	241106	PITT-Field Services	Utility Person U01211P	12/9/2014	600
146	241106	PITT-Field Services	Utility Person U01211P	12/15/2014	600
147	243151	NEWC-New Castle	Operator U537O	11/16/2015	600
148	249106	WILK-Field Services	M/C Crew Leader U648S	11/17/2015	600
149	249151	WILK-Brownell	Maintenance/Relief Operator U648S	11/18/2015	600
150	241151	PITT-Production Haye	Operator (Rotating) U01211P	11/16/2015	600
151	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	12/21/2015	600
152	241103	PITT-Cust Service	Field Service Representative U01211P	12/21/2015	600
153	244606	KANE-Field Services	Subforeperson U537O	2/15/2016	600
154	242103	MCMR-Cust Service	Meter Reader U537O	2/18/2016	600
155	249103	WILK-Cust Service	Serviceperson U648S	2/15/2016	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
156	242206	MONVA-Field Services	Subforeperson U537O	3/1/2016	600
157	249106	WILK-Field Services	M/C Crew Leader U648S	3/15/2016	600
158	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	3/22/2016	600
159	242303	UNTN-Cust Service	Distribution System Serviceperson U537O	3/28/2016	600
160	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/13/2016	600
161	241106	PITT-Field Services	Utility Fire Hydrant Inspector U01211P	4/12/2016	600
162	249106	WILK-Field Services	Backhoe Operator U648S	4/19/2016	600
163	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/25/2016	600
164	243301	BUTL-Production	Helper/Relief Operator U537O	5/16/2016	600
165	245106	NORR-Field Services	Utility Person A F473N	6/6/2016	600
166	246106	MECH-Field Services	Utility Person U648R	10/24/2016	600
167	240117	CORP-Water Quality	Lab Tech/IPP Compliance	1/31/2011	600
168	241103	PITT-Cust Service	Field Service Representative U01211P	1/30/2017	600
169	243151	NEWC-New Castle	Helper/Relief Operator U537O	2/20/2017	600
170	249160	WILK-Watres	Maintenance/Relief Operator U648S	4/3/2017	600
171	242206	MONVA-Field Services	Utility Person U537O	4/24/2017	600
172	249106	WILK-Field Services	Regulation Crew Leader U648S	5/22/2017	600
173	249106	WILK-Field Services	M/C Technician U648S	6/19/2017	600
174	245201	YARD-Production	Plant Operator F473Y	6/19/2017	600
175	240117	CORP-Water Quality	Laboratory Technician IBOT_229	7/17/2017	600
176	246152	MECH-Silver Springs	Plant Operator U648R	9/11/2017	600
177	241152	PITT-Production Aldr	Operator (Rotating) U01211P	9/25/2017	600
178	244601	KANE-Production	Operator U537O	11/6/2017	600
179	249160	WILK-Watres	Plant Operator U648S	12/4/2017	600
180	249159	WILK-Nesbitt	Plant Operator U648S	11/28/2017	600
181	241106	PITT-Field Services	Garage Attendant U01211P	1/8/2018	600
182	241151	PITT-Production Haye	Maintenance Person (Non-Rotating) U01211	1/30/2018	600
183	243106	NEWC-Field Services	Utility Person U537O	2/5/2018	600
184	242506	BRWN-Field Services	Utility Person U433BV	2/12/2018	600
185	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	2/27/2018	600
186	249160	WILK-Watres	Plant Operator U648S	4/30/2018	600
187	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	4/30/2018	600
188	249106	WILK-Field Services	Line Location Specialist U648S	5/1/2018	600
189	246106	MECH-Field Services	Utility A U648R	5/14/2018	600
190	249106	WILK-Field Services	M/C Crew Leader U648S	5/29/2018	600
191	249106	WILK-Field Services	M/C Crew Leader U648S	6/4/2018	600
192	241151	PITT-Production Haye	Operator (Rotating) U01211P	7/3/2018	600
193	241106	PITT-Field Services	Utility Person U01211P	7/10/2018	600
194	243106	NEWC-Field Services	Utility Person U537O	7/2/2018	600
195	241152	PITT-Production Aldr	Operator (Rotating) U01211P	7/23/2018	600
196	243306	BUTL-Field Services	Distribution System Serviceperson U537O	7/9/2018	600
197	242306	UNTN-Field Services	Utility Person U537O	7/30/2018	600
198	246103	MECH-Cust Service	Serviceperson U648R	8/7/2018	600
199	243301	BUTL-Production	Operator U537O	8/27/2018	600
200	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	8/27/2018	600
201	243106	NEWC-Field Services	Utility Person U537O	10/15/2018	600
202	243306	BUTL-Field Services	Utility Person U537O	10/22/2018	600
203	242206	MONVA-Field Services	Utility Person U537O	10/29/2018	600
204	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	11/5/2018	600
205	249106	WILK-Field Services	M/C Crew Leader U648S	1/14/2019	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
206	249106	WILK-Field Services	M/C Crew Leader U648S	1/28/2019	600
207	249106	WILK-Field Services	Line Location Specialist U648S	2/11/2019	600
208	249106	WILK-Field Services	Regulation Utility Person U648S	2/11/2019	600
209	249106	WILK-Field Services	M/C Utility Person U648S	3/12/2019	600
210	249106	WILK-Field Services	M/C Crew Leader U648S	3/13/2019	600
211	249106	WILK-Field Services	M/C Technician U648S	3/18/2019	600
212	249106	WILK-Field Services	M/C Technician U648S	7/8/2019	600
213	242106	MCMR-Field Services	Utility Person U537O	7/8/2019	600
214	242106	MCMR-Field Services	Utility Person U537O	7/9/2019	600
215	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	7/29/2019	600
216	242206	MONVA-Field Services	Utility Person U537O	7/29/2019	600
217	249151	WILK-Brownell	Maintenance/Relief Operator U648S	7/30/2019	600
218	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	8/5/2019	600
219	249106	WILK-Field Services	Regulation Utility Person U648S	8/6/2019	600
220	243306	BUTL-Field Services	Utility Person U537O	8/5/2019	600
221	241106	PITT-Field Services	Utility Person U01211P	8/12/2019	600
222	243151	NEWC-New Castle	Operator U537O	9/23/2019	600
223	243301	BUTL-Production	Operator U537O	9/23/2019	600
224	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	10/7/2019	600
225	242106	MCMR-Field Services	Pipeline Inspector U537O	10/21/2019	600
226	246152	MECH-Silver Springs	Plant Operator U648R	2/10/2020	600
227	249103	WILK-Cust Service	Serviceperson U648S	3/2/2020	600
228	244306	CLAR-Field Services	Utility Person U537O	3/2/2020	600
229	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	4/13/2020	600
230	244301	CLAR-Production	Operator U537O	4/27/2020	600
231	249106	WILK-Field Services	Leak Detection Specialist U648S	4/27/2020	600
232	240117	CORP-Water Quality	Lab Technician II UWUA 433	5/18/2020	600
233	241106	PITT-Field Services	Utility Service Crew Driver U01211P	4/27/2020	600
234	242103	MCMR-Cust Service	Meter Repairer U537O	5/11/2020	600
235	249103	WILK-Cust Service	Serviceperson U648S	7/13/2020	600
236	240117	CORP-Water Quality	Lab Tech/IPP Compliance	7/6/2020	600
237	241106	PITT-Field Services	Utility Person U01211P	7/27/2020	600
238	249160	WILK-Watres	Maintenance/Relief Operator U648S	12/15/2020	600
239	246151	MECH-ProdWestShore	Plant Operator U648R	2/1/2021	600
240	245203	YARD-Cust Service	Serviceperson F473Y	3/15/2021	600
241	244101	INDI-Production	Operator U537O	3/22/2021	600
242	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	4/5/2021	600
243	243152	NEWC-Ellwood	Operator U537O	4/26/2021	600
244	249106	WILK-Field Services	M/C Crew Leader U648S	4/26/2021	600
245	249106	WILK-Field Services	M/C Utility Person U648S	5/3/2021	600
246	242106	MCMR-Field Services	Utility Person U537O	5/3/2021	600
247	243106	NEWC-Field Services	Utility Person U537O	5/4/2021	600
248	242306	UNTN-Field Services	Utility Person U537O	5/17/2021	600
249	241106	PITT-Field Services	Utility Person U01211P	5/24/2021	600
250	243106	NEWC-Field Services	Utility Person U537O	5/24/2021	600
251	249106	WILK-Field Services	M/C Utility Person U648S	6/7/2021	600
252	244101	INDI-Production	Helper/Relief Operator U537O	6/7/2021	600
253	249106	WILK-Field Services	M/C Technician U648S	6/8/2021	600
254	244406	KITT-Field Services	Operator/Maintenance Person U537O	6/14/2021	600
255	249160	WILK-Watres	Plant Operator U648S	6/14/2021	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
256	244506	WARR-Field Services	Utility Person U537O	8/16/2021	600
257	242206	MONVA-Field Services	Utility Person U537O	8/16/2021	600
258	244606	KANE-Field Services	Utility Person U537O	8/30/2021	600
259	249106	WILK-Field Services	M/C Crew Leader U648S	9/14/2021	600
260	249106	WILK-Field Services	M/C Crew Leader U648S	9/13/2021	600
261	241103	PITT-Cust Service	Field Service Representative U01211P	10/25/2021	600
262	245106	NORR-Field Services	Utility Person A F473N	11/1/2021	600
263	245106	NORR-Field Services	Utility Person A F473N	11/15/2021	600
264	245103	NORR-Cust Service	Serviceperson F473N	11/22/2021	600
265	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	11/22/2021	600
266	241151	PITT-Production Haye	Operator (Rotating) U01211P	12/6/2021	600
267	249106	WILK-Field Services	M/C Utility Person U648S	12/13/2021	600
268	244106	INDI-Field Services	Utility Person U537O	2/14/2022	600
269	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	2/7/2022	600
270	245106	NORR-Field Services	Utility Person B F473N	3/7/2022	600
271	241103	PITT-Cust Service	Field Service Representative U01211P	3/7/2022	600
272	241106	PITT-Field Services	Utility Person U01211P	3/8/2022	600
273	249106	WILK-Field Services	M/C Utility Person U648S	3/28/2022	600
274	241106	PITT-Field Services	Utility Person U01211P	3/28/2022	600
275	241106	PITT-Field Services	Utility Person U01211P	4/5/2022	600
276	249106	WILK-Field Services	M/C Crew Leader U648S	3/29/2022	600
277	246152	MECH-Silver Springs	Plant Operator U648R	4/11/2022	600
278	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/11/2022	600
279	241106	PITT-Field Services	Utility Person U01211P	4/4/2022	600
280	241106	PITT-Field Services	Utility Person U01211P	4/12/2022	600
281	249151	WILK-Brownell	Maintenance/Relief Operator U648S	5/2/2022	600
282	246106	MECH-Field Services	Backhoe Operator U648R	5/16/2022	600
283	245101	NORR-Production	Working Maint Foreperson F473N	5/23/2022	600
284	241106	PITT-Field Services	Utility Person U01211P	6/20/2022	600
285	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	7/5/2022	600
286	241103	PITT-Cust Service	Field Service Representative U01211P	6/29/2022	600
287	241103	PITT-Cust Service	Field Service Representative U01211P	6/28/2022	600
288	249106	WILK-Field Services	M/C Crew Leader U648S	8/22/2022	600
289	241106	PITT-Field Services	Utility Person U01211P	9/6/2022	600
290	245106	NORR-Field Services	Utility Person B F473N	9/26/2022	600
291	245201	YARD-Production	Plant Operator F473Y	10/10/2022	600
292	249106	WILK-Field Services	M/C Technician U648S	10/10/2022	600
293	244206	PUNX-Field Services	Utility Person U537O	10/24/2022	600
294	249103	WILK-Cust Service	Serviceperson U648S	12/12/2022	600
295	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/9/2023	600
296	242106	MCMR-Field Services	Utility Person U537O	2/14/2023	600
297	242106	MCMR-Field Services	Utility Person U537O	2/13/2023	600
298	242106	MCMR-Field Services	Utility Person U537O	2/20/2023	600
299	243152	NEWC-Ellwood	Maintenance Person U537O	3/6/2023	600
300	241106	PITT-Field Services	Utility Person U01211P	3/13/2023	600
301	243301	BUTL-Production	Helper/Relief Operator U537O	3/20/2023	600
302	243151	NEWC-New Castle	Operator U537O	3/13/2023	600
303	249103	WILK-Cust Service	Serviceperson U648S	4/3/2023	600
304	241106	PITT-Field Services	Utility Person U01211P	4/3/2023	600
305	243152	NEWC-Ellwood	Operator U537O	4/10/2023	600
306	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/17/2023	600
307	245106	NORR-Field Services	Utility Person B F473N	4/24/2023	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
308	241103	PITT-Cust Service	Field Service Representative U01211P	4/17/2023	600
309	249159	WILK-Nesbitt	Plant Operator U648S	5/1/2023	600
310	243106	NEWC-Field Services	Utility Person U537O	5/30/2023	600
311	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	5/22/2023	600
312	243306	BUTL-Field Services	Utility Person U537O	5/22/2023	600
313	249106	WILK-Field Services	M/C Utility Person U648S	6/5/2023	600
314	246106	MECH-Field Services	Utility Person U648R	6/26/2023	600
315	244301	CLAR-Production	Operator U537O	7/17/2023	600
316	244506	WARR-Field Services	Subforeperson U537O	7/31/2023	600
317	244506	WARR-Field Services	Utility Person U537O	8/1/2023	600
318	243152	NEWC-Ellwood	Helper/Relief Operator U537O	8/14/2023	600
319	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	8/7/2023	600
320	242106	MCMR-Field Services	Utility Person U537O	8/14/2023	600
321	243151	NEWC-New Castle	Helper/Relief Operator U537O	8/15/2023	600
322	240117	CORP-Water Quality	Lab Tech I UWUA 433	9/11/2023	600
323	249158	WILK-Lake Scranton	Plant Operator U648S	8/28/2023	600
324	244301	CLAR-Production	Maintenance Person U537O	9/18/2023	600
325	249159	WILK-Nesbitt	Plant Operator U648S	9/25/2023	600
326	245201	YARD-Production	Plant Operator F473Y	9/25/2023	600
327	241152	PITT-Production Aldr	Maintenance Person (Non-Rotating) U01211	10/2/2023	600
328	242306	UNTN-Field Services	Utility Person U537O	10/16/2023	600
329	242103	MCMR-Cust Service	Distribution System Serviceperson U537O	11/27/2023	600
330	243103	NEWC-Cust Service	Distribution System Serviceperson U537O	12/4/2023	600
331	245101	NORR-Production	Plant Operator F473N	12/18/2023	600
332	241106	PITT-Field Services	Utility Person U01211P	1/2/2024	600
333	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	1/2/2024	600
334	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	1/2/2024	600
335	245106	NORR-Field Services	Utility Person B F473N	1/2/2024	600
336	241103	PITT-Cust Service	Field Service Representative U01211P	1/8/2024	600
337	241106	PITT-Field Services	Utility Person U01211P	1/16/2024	600
338	243152	NEWC-Ellwood	Operator U537O	1/22/2024	600
339	245206	YARD-Field Services	Utility B F473Y	1/29/2024	600
340	242106	MCMR-Field Services	Utility Person U537O	2/19/2024	600
341	249152	WILK-Ceasetown	Plant Operator U648S	3/11/2024	600
342	249158	WILK-Lake Scranton	Plant Operator U648S	4/1/2024	600
343	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	4/1/2024	600
344	241106	PITT-Field Services	Utility Equipment Operator U01211P	5/6/2024	600
345	249106	WILK-Field Services	M/C Utility Person U648S	5/20/2024	600
346	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	5/13/2024	600
347	241106	PITT-Field Services	Shop Clerk U01211P	5/28/2024	600
348	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	6/11/2024	600
349	241106	PITT-Field Services	Utility Dump Truck Driver U01211P	6/10/2024	600
350	249106	WILK-Field Services	M/C Crew Leader U648S	6/10/2024	600
351	249158	WILK-Lake Scranton	Plant Operator U648S	6/17/2024	600
352	249152	WILK-Ceasetown	Plant Operator U648S	6/24/2024	600
353	249152	WILK-Ceasetown	Plant Operator U648S	6/25/2024	600
354	245106	NORR-Field Services	Utility Person B F473N	7/1/2024	600
355	243301	BUTL-Production	Operator U537O	7/9/2024	600
356	242106	MCMR-Field Services	Utility Person U537O	7/15/2024	600
357	249106	WILK-Field Services	M/C Crew Leader U648S	7/22/2024	600
358	249103	WILK-Cust Service	Serviceperson U648S	8/5/2024	600
359	245101	NORR-Production	Maint&Relief F473N	8/19/2024	600
360	246152	MECH-Silver Springs	Plant Operator U648R	8/26/2024	600
361	249160	WILK-Watres	Plant Operator U648S	8/26/2024	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
362	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	9/16/2024	600
363	249160	WILK-Watres	Plant Operator U648S	9/17/2024	600
364	249159	WILK-Nesbitt	Plant Operator U648S	9/16/2024	600
365	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/24/2024	600
366	241151	PITT-Production Haye	Maintenance Relief Person U01211P	9/23/2024	600
367	241152	PITT-Production Aldr	Assistant Operator/Maintenance (Rotating	9/30/2024	600
368	241106	PITT-Field Services	Utility Person U01211P	10/28/2024	600
369	249158	WILK-Lake Scranton	Plant Operator U648S	11/18/2024	600
370	241103	PITT-Cust Service	Field Service Representative U01211P	11/6/2024	600
371	241103	PITT-Cust Service	Field Service Representative U01211P	11/4/2024	600
372	241106	PITT-Field Services	Utility Person U01211P	11/18/2024	600
373	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	11/18/2024	600
374	249152	WILK-Ceasetown	Maintenance/Relief Operator U648S	11/18/2024	600
375	249158	WILK-Lake Scranton	Plant Operator U648S	12/16/2024	600
376	242506	BRWN-Field Services	Utility Person U433BV	1/6/2025	600
377	244601	KANE-Production	Operator U537O	1/21/2025	600
378	243106	NEWC-Field Services	Utility Person U537O	1/13/2025	600
379	241151	PITT-Production Haye	Assistant Operator/Maintenance (Rotating	1/21/2025	600
380	241106	PITT-Field Services	Utility Person U01211P	1/27/2025	600
381	243152	NEWC-Ellwood	Operator U537O	1/27/2025	600
382	249106	WILK-Field Services	M/C Utility Person U648S	2/3/2025	600
383	241106	PITT-Field Services	Utility Service Crew Driver U01211P	3/10/2025	600
384	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/3/2025	600
385	245206	YARD-Field Services	Utility B F473Y	2/24/2025	600
386	249158	WILK-Lake Scranton	Maintenance/Relief Operator U648S	3/3/2025	600
387	249158	WILK-Lake Scranton	Plant Operator U648S	3/10/2025	600
388	249152	WILK-Ceasetown	Plant Operator U648S	3/10/2025	600
389	241106	PITT-Field Services	Utility Compressor Operator/Crew Leader	3/5/2025	600
390	241151	PITT-Production Haye	Maintenance Relief Person U01211P	3/11/2025	600
391	244306	CLAR-Field Services	Utility Person U537O	3/10/2025	600
392	246152	MECH-Silver Springs	Maint & Relief U648R	3/31/2025	600
393	245101	NORR-Production	Maint&Relief F473N	3/31/2025	600
394	249160	WILK-Watres	Plant Operator U648S	3/31/2025	600
395	249103	WILK-Cust Service	Serviceperson U648S	3/31/2025	600
396	241152	PITT-Production Aldr	Maintenance Relief Person U01211P	4/14/2025	600
397	249103	WILK-Cust Service	Serviceperson U648S	4/14/2025	600
398	249103	WILK-Cust Service	Serviceperson U648S	4/28/2025	600
399	249106	WILK-Field Services	M/C Crew Leader U648S	5/5/2025	600
400	249106	WILK-Field Services	M/C Utility Person U648S	5/5/2025	600
401	243301	BUTL-Production	Helper/Relief Operator U537O	5/12/2025	600
402	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	600
403	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	600
404	249106	WILK-Field Services	M/C Crew Leader U648S	5/12/2025	600
405	245101	NORR-Production	Maint&Relief F473N	5/19/2025	600
406	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	600
407	249106	WILK-Field Services	M/C Crew Leader U648S	5/19/2025	600
408	249106	WILK-Field Services	M/C Utility Person U648S	5/27/2025	600
409	246152	MECH-Silver Springs	Floating Plant Operator F473N	5/27/2025	600
410	249103	WILK-Cust Service	Serviceperson U648S	6/9/2025	600

Pennsylvania-American Water Company - Water Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
411	245206	YARD-Field Services	Utility B F473Y	6/30/2025	600
412	249103	WILK-Cust Service	Serviceperson U648S	6/23/2025	600
413	246152	MECH-Silver Springs	Serviceperson U648R - To Be Filled	12/31/2025	600
414	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	600
415	246151	MECH-ProdWestShore	Maint & Relief U648R - To Be Filled	12/31/2025	600
416	246152	MECH-Silver Springs	Utility Person U648R - To Be Filled	12/31/2025	600
417	249159	WILK-Nesbitt	Plant Operator U648S - To Be Filled	12/31/2025	600
418	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	600
419	241151	PITT-Production Haye	Utility Person U01211P - To Be Filled	12/31/2025	600
420	249160	WILK-Watres	Plant Operator - To Be Filled	12/31/2025	600
421	249158	WILK-Lake Scranton	Plant Operator U648S - To Be Filled	12/31/2025	600
422	244506	WARR-Field Services	Utility Person U537O - To Be Filled	12/31/2025	600
423	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	600
424	241151	PITT-Production Haye	Maintenance Relief Person U01211P - To Be Filled	12/31/2025	600
425	249106	WILK-Field Services	M/C Crew Leader U648S - To Be Filled	12/31/2025	600
426	249106	WILK-Field Services	M/C Technician U648S - To Be Filled	12/31/2025	600
				Total	$255,600

Pennsylvania-American Water Company - Wastewater SSS General Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
Collective Bargaining Unit					
1	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	8/4/2008	$600
2	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/13/2010	600
3	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	12/17/1984	600
4	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	5/22/2017	600
5	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	2/18/2013	600
6	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	6/20/2016	600
7	249406	YORKWW-Field Service	Wastewater Collections Operator I IBT 77	7/29/2013	600
8	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	12/7/2009	600
9	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/20/2018	600
10	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	8/3/2020	600
11	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	6/20/2022	600
12	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	7/11/2022	600
13	249401	YORKWW-Production	Wastewater Treatment Plant Operator IBT	7/11/2022	600
14	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	8/8/2022	600
15	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	9/26/2022	600
16	249406	YORKWW-Field Service	Wastewater Collection Operator II IBT 77	4/10/2023	600
17	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	4/24/2023	600
18	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	1/15/2025	600
19	249401	YORKWW-Production	Assistant Wastewater Treatment Plant Ope	2/17/2025	600
20	249401	YORKWW-Production	Wastewater Treatment Plant Maintenance M	5/5/2025	600
				Total	$12,000

Pennsylvania-American Water Company - BASA WW Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
Collective Bargaining Unit					
1	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	5/1/2023	$600
2	243201	Butler WW Prod	Operator I AFSCME84	7/15/2024	600
3	243201	Butler WW Prod	Operator I AFSCME84	4/27/2015	600
4	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	8/15/2022	600
5	243201	Butler WW Prod	Operator I AFSCME84	6/7/2018	600
6	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	6/15/2015	600
7	243201	Butler WW Prod	Operator I AFSCME84	12/3/2018	600
8	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	9/23/2024	600
9	243201	Butler WW Prod	Operator III Field Maintenance B (AFSCME	3/30/2023	600
10	243201	Butler WW Prod	Operator V-Pump Stations AFSCME84	3/20/2023	600
11	243201	Butler WW Prod	Operator III Field Maintenance A (AFSCME	6/22/2015	600
12	243201	Butler WW Prod	Operator I AFSCME84	8/20/2018	600
13	243201	Butler WW Prod	Operator I AFSCME84	9/30/2024	600
14	243201	Butler WW Prod	Operator II AFSCME84	3/29/2016	600
15	243206	Butler WW Field Svcs	Operator II AFSCME84	3/3/2014	600
16	243201	Butler WW Prod	Operator I - To Be Filled	12/31/2025	600
				Total	$9,600

Pennsylvania-American Water Company - Wastewater CSS Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
Collective Bargaining Unit					
1	249201	Scranton WW-Prod	Maintenance Relief Operator	5/26/2009	$600
2	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	3/27/2006	600
3	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	4/25/2005	600
4	249206	Scrntn-WW-Fld Svc	Asst. Camera	9/28/2008	600
5	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/7/2016	600
6	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/15/2013	600
7	249206	Scrntn-WW-Fld Svc	Equipment Operator B	11/4/2008	600
8	249206	Scrntn-WW-Fld Svc	Equipment Operator B	2/22/2016	600
9	249201	Scranton WW-Prod	Plant Operator	5/26/2009	600
10	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/25/2005	600
11	249201	Scranton WW-Prod	Maintenance Mechanic A	5/26/2009	600
12	249206	Scrntn-WW-Fld Svc	Complaint Person/Locator	1/7/2008	600
13	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/25/2008	600
14	249201	Scranton WW-Prod	Chief Plant Operator	4/25/2005	600
15	249206	Scrntn-WW-Fld Svc	Pump Station Mechanic	1/31/2011	600
16	249206	Scrntn-WW-Fld Svc	Crew Chief Collections	9/8/1997	600
17	249206	Scrntn-WW-Fld Svc	Camera Truck Operator	4/25/2005	600
18	249206	Scrntn-WW-Fld Svc	Equipment Operator B	1/31/2011	600
19	249206	Scrntn-WW-Fld Svc	Equipment Operator B	6/30/2013	600
20	249201	Scranton WW-Prod	Maintenance Relief Operator	11/9/1992	600
21	249206	Scrntn-WW-Fld Svc	Equipment Operator A	2/22/2016	600
22	249206	Scrntn-WW-Fld Svc	Equipment Operator B	8/13/2007	600
23	249201	Scranton WW-Prod	Maintenance Mechanic A	8/4/1997	600
24	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	600
25	249206	Scrntn-WW-Fld Svc	CSO/Flow Meter Tech	3/27/2006	600
26	249206	Scrntn-WW-Fld Svc	Field Construction Crew Chief	4/17/2017	600
27	249206	Scrntn-WW-Fld Svc	Equipment Operator B	4/25/2016	600
28	249206	Scrntn-WW-Fld Svc	Equipment Operator B	3/27/2006	600
29	249201	Scranton WW-Prod	Maintenance Crew Chief IBOT_229	10/1/2007	600
30	241201	MCKEWW-Production	Operator UWUA 433	2/24/2003	600
31	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	8/31/2005	600
32	241206	MCKEWW-Field Service	Field Supervisor UWUA 433	4/12/1982	600
33	241201	MCKEWW-Production	Operator UWUA 433	9/7/2011	600
34	241206	MCKEWW-Field Service	Field Collections UWUA 433	9/12/2011	600
35	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	600

Pennsylvania-American Water Company - Wastewater CSS Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
36	241206	MCKEWW-Field Service	Field Collections UWUA 433	5/27/2008	600
37	241201	MCKEWW-Production	Turn Laborer UWUA 433	2/2/2009	600
38	241206	MCKEWW-Field Service	Field Collections UWUA 433	1/25/2010	600
39	241201	MCKEWW-Production	Filter Belt Press Operator UWUA 433	5/5/2008	600
40	241201	MCKEWW-Production	General Laborer UWUA 433	1/18/2010	600
41	241206	MCKEWW-Field Service	Backhoe Operator UWUA 433	7/1/2009	600
42	241201	MCKEWW-Production	Turn Laborer UWUA 433	4/30/2012	600
43	241206	MCKEWW-Field Service	Line Maintenance Laborer UWUA 433	9/6/2011	600
44	241201	MCKEWW-Production	Operator UWUA 433	5/22/2000	600
45	241206	MCKEWW-Field Service	Camera Operator UWUA 433	12/22/2008	600
46	241206	MCKEWW-Field Service	Collections Service Person U433	3/22/2010	600
47	241206	MCKEWW-Field Service	Vactor Truck Driver UWUA 433	9/6/2011	600
48	249206	Scrntn-WW-Fld Svc	Equipment Operator A	11/19/2018	600
49	249201	Scranton WW-Prod	Vehicle Mechanic	2/11/2019	600
50	249206	Scrntn-WW-Fld Svc	Equipment Operator A	3/11/2019	600
51	241901	KANEWW-Production	Wastewater Treatment Operator	8/7/2010	600
52	249206	Scrntn-WW-Fld Svc	Equipment Operator A	5/24/2021	600
53	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	7/19/2021	600
54	241206	MCKEWW-Field Service	Equipment Laborer U433M	1/3/2022	600
55	241201	MCKEWW-Production	Maintenance Mechanic UWUA 433	3/21/2022	600
56	241901	KANEWW-Production	Wastewater Treatment Operator	6/20/2022	600
57	249206	Scrntn-WW-Fld Svc	Equipment Operator B	7/18/2022	600
58	249206	Scrntn-WW-Fld Svc	Asst. Camera	7/25/2022	600
59	249201	Scranton WW-Prod	Maintenance Mechanic A	5/1/2023	600
60	249201	Scranton WW-Prod	Plant Operator	5/15/2023	600
61	249201	Scranton WW-Prod	Maintenance Relief Operator	7/10/2023	600
62	249201	Scranton WW-Prod	Maintenance Relief Operator	9/26/2023	600
63	249201	Scranton WW-Prod	Maintenance Relief Operator	9/25/2023	600
64	241201	MCKEWW-Production	Operator UWUA 433	1/2/2024	600
65	241201	MCKEWW-Production	Operator UWUA 433	2/12/2024	600
66	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/10/2024	600
67	249206	Scrntn-WW-Fld Svc	Equipment Operator A	6/24/2024	600
68	249201	Scranton WW-Prod	Plant Operator	9/30/2024	600
69	241201	MCKEWW-Production	General Laborer UWUA 433	10/8/2024	600

Pennsylvania-American Water Company - Wastewater CSS Operations
Other Post Employment Benefits (OPEB)

Line #	Cost Center	Cost Center Name	Job	Original Hire Date	Retiree Medical (VEBA)
70	249201	Scranton WW-Prod	Plant Operator	6/16/2025	600
71	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	600
72	241201	MCKEWW-Production	Turn Laborer UWUA 433 - To Be Filled	12/31/2025	600
73	241201	MCKEWW-Production	General Laborer UWUA 433 - To Be Filled	12/31/2025	600
74	249201	Scranton WW-Prod	Equipment Operator A - To Be Filled	12/31/2025	600
75	249201	Scranton WW-Prod	Equipment Operator B - To Be Filled	12/31/2025	600
				Total	$45,000

Pension

Pennsylvania-American Water Company - Water Operations
Pension

Pension

	Gross Amount	Capital Rate	Capitalized Service Costs	Pro Forma Expense
Pro Forma Pension Cost - Service Costs	$2,468,516	42.81%	$1,056,772	$1,411,744
Pro Forma Pension Cost - Non-Service Costs	2,244,308			2,244,308
Pro Forma Pension Cost - ASC 715 (FAS 87) Accrual	$4,712,824			$3,656,052
10 yr amortization of Deferred Pension Liability - PWAC				($1,479,089)
10 yr amortization of Deferred Pension Liability - Service Company				(479,329)
Total 10 yr amortization of Deferred Pension Liability				(1,958,418)
Total Pro Forma Pension Expense				$1,697,634

Purchased Power

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

NARUC 615

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
Water	Adams Electric Cooperative, PA	$50.32	$50.96	$50.96	$50.86	$50.86	$51.47	$51.36	$54.75	$53.39	$53.73	$52.70	$50.85	$622.21
Water	Blakely Electric Light Company	4,869.06	3,100.43	9,743.87	4,954.25	0.00	10,997.29	7,091.57	9,515.01	7,642.30	7,252.70	7,151.40	6,178.51	78,496.39
Water	Borough of Ellwood City	798.66	806.93	0.00	1,680.69	1,680.69	29.02	1,002.32	1,547.06	1,788.77	1,738.95	1,310.08	1,010.44	13,393.61
Water	Calpine Energy Solutions	372,836.28	418,759.09	402,177.54	446,943.57	450,071.72	411,199.99	564,447.31	460,057.59	336,779.85	410,365.63	443,799.42	384,823.48	5,102,261.47
Water	Central Electric Cooperative, Inc./PA	1,035.11	718.80	718.23	706.79	1,036.05	516.02	567.83	877.61	964.50	1,003.64	779.75	512.52	9,436.85
Water	Citizens Electric Company	1,551.36	1,635.43	1,621.31	1,631.76	92.55	2,932.11	1,305.69	1,311.29	1,217.84	1,264.80	1,184.98	1,517.74	17,266.86
Water	Columbia Gas of Pennsylvania	99.51	65.42	65.42	66.77	32.76	66.77	69.04	145.91	90.50	670.54	229.65	80.67	1,682.96
Water	Constellation NewEnergy/4640	466,801.83	366,115.34	365,803.39	414,818.78	383,812.63	475,521.20	686,706.64	717,638.38	496,461.28	576,462.61	438,381.78	438,580.17	5,827,104.03
Water	Coolbaugh Township	124.94	0.00	62.47	62.47	0.00	124.94	62.47	62.47	62.47	62.47	62.47	62.47	749.64
Water	Direct Energy/70220	114,525.60	86,381.37	73,539.62	135,262.77	99,091.35	104,406.63	146,459.80	91,374.11	110,757.55	106,495.47	90,540.32	102,472.12	1,261,306.71
Water	Duquesne Light Company	136,695.95	67,145.34	2,988.13	116,658.88	3,022.58	57,984.23	61,580.00	84,508.13	83,704.28	73,869.28	72,699.74	78,027.51	838,884.05
Water	Knox Energy Cooperative Association,	16.51	12.63	12.22	12.73	22.99	30.24	61.16	94.05	134.56	72.58	68.15	21.42	559.24
Water	Met-Ed/371422	17,693.35	16,850.27	16,638.03	18,400.76	18,007.04	21,298.50	27,818.95	20,520.64	24,600.25	22,891.09	21,019.94	19,088.40	244,827.22
Water	National Fuel/371835	56.62	30.61	31.28	0.34	0.00	57.58	37.77	0.00	24.45	0.00	40.67	0.00	279.32
Water	Olyphant Borough Electric Company	61.09	67.03	66.04	65.83	63.82	64.20	58.63	74.71	96.93	76.40	73.34	74.60	842.62
Water	PECO/37629	53,044.69	46,214.36	43,735.23	30,597.85	43,234.26	39,024.86	46,552.22	41,189.79	49,942.08	55,032.47	50,131.55	48,035.48	546,734.84
Water	Penelec	14,808.38	15,954.34	14,275.80	13,914.44	14,505.76	17,110.93	20,052.34	18,672.50	19,545.56	19,134.52	15,884.46	13,624.74	197,483.77
Water	Penn Power	9,860.75	12,684.17	7,990.40	12,041.46	5,784.18	9,607.71	14,196.81	11,209.11	10,594.32	16,128.43	17,842.04	14,572.17	142,511.55
Water	PennsylvaniaAmericanWaterCompany	196,555.17	256,531.33	240,183.74	224,521.28	227,090.91	109,964.36	88,211.49	82,379.33	117,339.68	200,924.55	209,256.21	219,697.29	2,172,655.34
Water	Pike County Light & Power Company	1,363.65	2,019.89	1,493.94	2,042.03	1,732.91	1,826.37	2,002.26	2,386.93	1,748.11	2,146.49	2,429.35	1,863.68	23,055.61
Water	PPL Electric Utilities/419054	1,108.74	1,047.53	984.94	1,088.19	7,898.66	7,899.82	7,381.38	8,323.51	8,086.13	7,444.35	6,292.44	6,259.89	63,815.58
Water	PPL Electric Utilities/Allentown	50,625.39	54,124.20	47,376.79	50,777.79	42,945.03	53,918.39	55,912.55	57,247.67	58,461.75	55,492.96	53,822.48	50,833.44	631,538.44
Water	PWSA	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,157.05	13,882.95
Water	UGI Utilities Inc	25,478.19	25,885.43	25,801.34	23,832.42	26,542.81	35,410.88	30,853.15	40,332.71	34,292.01	31,547.70	31,237.41	28,210.35	359,424.40
Water	United Electric Cooperative, Inc.-PA	2,255.90	2,278.70	2,083.62	1,721.16	2,482.51	6,862.28	6,286.51	6,439.79	5,999.42	5,753.89	2,770.96	2,144.62	47,079.36
Water	Waste Management - 13648	123.64	123.13	122.39	122.47	0.00	278.34	159.11	419.62	0.00	158.38	0.00	406.53	1,913.61
Water	Watsontown Borough	18.02	18.18	18.00	17.84	19.57	22.55	27.50	32.56	32.83	29.49	27.45	20.83	284.82
Water	West Penn Power	78,539.49	82,183.07	78,361.19	78,951.16	49,791.03	53,300.59	50,438.96	66,747.92	63,733.50	62,872.25	69,762.02	86,631.65	821,312.83
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	41,440.92	602.59	229.30	35.17	160.49	767.05	43,235.52
Total Water		**$1,552,155.10**	**$1,461,960.88**	**$1,337,102.79**	**$1,582,102.24**	**$1,380,169.57**	**$1,421,664.17**	**$1,861,992.64**	**$1,724,922.64**	**$1,435,540.51**	**$1,660,137.44**	**$1,538,168.15**	**$1,506,725.67**	**$18,462,641.80**

TEST YEAR Bill ADJUSTMENTS - removal of closed accounts, credit balances and 12 months of activity for all active accounts
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
Water	Adams Electric Cooperative, PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Blakely Electric Light Company	(3,033.90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,033.90)
Water	Borough of Ellwood City	426.01	1,387.23	2,190.03	802.80	802.80	1,073.85	802.80	802.80	802.80	802.80	802.80	802.80	11,499.48
Water	Calpine Energy Solutions	(8,190.43)	836.87	35,271.96	35,271.96	34,775.87	405.56	15,202.02	3,614.16	35,229.57	13,453.53	120.06	737.52	166,728.66
Water	Central Electric Cooperative, Inc./PA	0.00	29.31	0.00	0.00	0.00	29.31	29.31	29.31	29.31	70.12	29.31	70.12	316.10
Water	Citizens Electric Company	0.00	0.00	0.00	0.00	14.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.59
Water	Columbia Gas of Pennsylvania	(32.89)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32.89)
Water	Constellation NewEnergy/4640	(143,739.62)	748.30	748.30	0.96	(3.08)	(8.47)	(3.76)	10,780.84	50.17	86.86	192.33	38,529.49	(92,617.68)
Water	Coolbaugh Township	0.00	0.00	0.00	0.00	74.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74.96
Water	Direct Energy/70220	(9,855.63)	13,192.75	10,339.34	(172.00)	(1,344.74)	1,939.68	1,932.31	1,932.33	0.00	0.00	0.00	6,051.24	24,015.26
Water	Duquesne Light Company	(69.14)	0.00	0.00	0.00	305.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.96
Water	Knox Energy Cooperative Association,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Met-Ed/371422	(103.13)	2,412.92	139.56	343.44	385.32	191.58	191.58	3,989.13	0.00	0.00	0.00	68.13	7,618.54
Water	National Fuel/371835	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.92	0.00	34.92	69.83
Water	Olyphant Borough Electric Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PECO/37629	(10,840.85)	58.72	1,310.63	594.21	594.21	594.21	1,151.01	594.21	968.17	990.92	680.48	0.00	(3,304.10)
Water	Penelec	(821.43)	(821.43)	(821.43)	(1,333.49)	(1,333.49)	(1,259.68)	(787.68)	(1,347.16)	(1,381.58)	(892.60)	0.00	0.00	(10,799.98)
Water	Penn Power	(1,192.46)	187.74	2,452.84	2,040.26	2,452.84	2,452.84	2,452.84	4,109.66	604.58	0.00	0.00	146.02	15,707.17
Water	PennsylvaniaAmericanWaterCompany	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Pike County Light & Power Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PPL Electric Utilities/419054	405.81	1,710.78	2,921.37	2,820.83	1,665.18	1,610.31	846.75	933.35	884.93	263.32	483.77	246.66	14,793.05
Water	PPL Electric Utilities/Allentown	(38.60)	119.29	155.05	119.35	155.16	155.15	189.41	428.27	201.69	284.19	284.19	504.88	2,558.01
Water	PWSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	UGI Utilities Inc	57.98	788.34	788.34	788.34	193.65	567.17	398.72	503.28	340.75	340.75	0.00	1,295.28	6,062.60
Water	United Electric Cooperative, Inc.-PA	0.00	0.00	0.00	0.00	398.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398.81
Water	Waste Management - 13648	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212.62	0.00	212.62	0.00	425.25
Water	Watsontown Borough	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	West Penn Power	4,431.89	6,225.87	6,819.17	6,211.53	6,219.57	24,257.79	24,306.10	23,937.60	7,571.46	7,571.46	7,559.55	1,700.23	126,812.20
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Water		**($172,596.40)**	**$26,876.70**	**$62,315.15**	**$47,488.19**	**$45,356.73**	**$32,009.29**	**$46,711.41**	**$50,307.76**	**$45,514.46**	**$23,006.25**	**$10,365.11**	**$50,187.29**	**$267,541.92**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

ADJUSTED TEST YEAR
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
Water	Adams Electric Cooperative, PA	50.32	50.96	50.96	50.86	50.86	51.47	51.36	54.75	53.39	53.73	52.70	50.85	622.21
Water	Blakely Electric Light Company	1,835.16	3,100.43	9,743.87	4,954.25	0.00	10,997.29	7,091.57	9,515.01	7,642.30	7,252.70	7,151.40	6,178.51	75,462.49
Water	Borough of Ellwood City	1,224.67	2,194.16	2,190.03	2,483.49	2,483.49	1,102.87	1,805.12	2,349.86	2,591.57	2,541.75	2,112.88	1,813.24	24,893.09
Water	Calpine Energy Solutions	364,645.85	419,595.96	437,449.50	482,215.53	484,847.59	411,605.55	579,649.33	463,671.75	372,009.42	423,819.16	443,919.48	385,561.00	5,268,990.13
Water	Central Electric Cooperative, Inc./PA	1,035.11	748.11	718.23	706.79	1,036.05	545.33	597.14	906.92	993.81	1,073.76	809.06	582.64	9,752.95
Water	Citizens Electric Company	1,551.36	1,635.43	1,621.31	1,631.76	107.14	2,932.11	1,305.69	1,311.29	1,217.84	1,264.80	1,184.98	1,517.74	17,281.45
Water	Columbia Gas of Pennsylvania	66.62	65.42	65.42	66.77	32.76	66.77	69.04	145.91	90.50	670.54	229.65	80.67	1,650.07
Water	Constellation NewEnergy/4640	323,062.21	366,863.64	366,551.69	414,819.74	383,809.55	475,512.73	686,702.88	728,419.22	496,511.45	576,549.47	438,574.11	477,109.66	5,734,486.35
Water	Coolbaugh Township	124.94	0.00	62.47	62.47	74.96	124.94	62.47	62.47	62.47	62.47	62.47	62.47	824.60
Water	Direct Energy/70220	104,669.97	99,574.12	83,878.96	135,090.77	97,746.61	106,346.31	148,392.11	93,306.44	110,757.55	106,495.47	90,540.32	108,523.36	1,285,321.97
Water	Duquesne Light Company	136,626.81	67,145.34	2,988.13	116,658.88	3,327.68	57,984.23	61,580.00	84,508.13	83,704.28	73,869.28	72,699.74	78,027.51	839,120.01
Water	Knox Energy Cooperative Association,	16.51	12.63	12.22	12.73	22.99	30.24	61.16	94.05	134.56	72.58	68.15	21.42	559.24
Water	Met-Ed/371422	17,590.22	19,263.19	16,777.59	18,744.20	18,392.36	21,490.08	28,010.53	24,509.77	24,600.25	22,891.09	21,019.94	19,156.53	252,445.76
Water	National Fuel/371835	56.62	30.61	31.28	0.34	0.00	57.58	37.77	0.00	24.45	34.92	40.67	34.92	349.15
Water	Olyphant Borough Electric Company	61.09	67.03	66.04	65.83	63.82	64.20	58.63	74.71	96.93	76.40	73.34	74.60	842.62
Water	PECO/37629	42,203.84	46,273.08	45,045.86	31,192.06	43,828.47	39,619.07	47,703.23	41,784.00	50,910.25	56,023.39	50,812.03	48,035.48	543,430.74
Water	Penelec	13,986.95	15,132.91	13,454.37	12,580.95	13,172.27	15,851.25	19,264.66	17,325.34	18,163.98	18,241.92	15,884.46	13,624.74	186,683.79
Water	Penn Power	8,668.29	12,871.91	10,443.24	14,081.72	8,237.02	12,060.55	16,649.65	15,318.77	11,198.90	16,128.43	17,842.04	14,718.19	158,218.72
Water	PennsylvaniaAmericanWaterCompany	196,555.17	256,531.33	240,183.74	224,521.28	227,090.91	109,964.36	88,211.49	82,379.33	117,339.68	200,924.55	209,256.21	219,697.29	2,172,655.34
Water	Pike County Light & Power Company	1,363.65	2,019.89	1,493.94	2,042.03	1,732.91	1,826.37	2,002.26	2,386.93	1,748.11	2,146.49	2,429.35	1,863.68	23,055.61
Water	PPL Electric Utilities/419054	1,514.55	2,758.31	3,906.31	3,909.02	9,563.84	9,510.13	8,228.13	9,256.86	8,971.06	7,707.67	6,776.21	6,506.55	78,608.63
Water	PPL Electric Utilities/Allentown	50,586.79	54,243.49	47,531.84	50,897.14	43,100.19	54,073.54	56,101.96	57,675.94	58,663.44	55,777.15	54,106.67	51,338.32	634,096.45
Water	PWSA	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,157.05	13,882.95
Water	UGI Utilities Inc	25,536.17	26,673.77	26,589.68	24,620.76	26,736.46	35,978.05	31,251.87	40,835.99	34,632.76	31,888.45	31,237.41	29,505.63	365,487.00
Water	United Electric Cooperative, Inc.-PA	2,255.90	2,278.70	2,083.62	1,721.16	2,881.32	6,862.28	6,286.51	6,439.79	5,999.42	5,753.89	2,770.96	2,144.62	47,478.17
Water	Waste Management - 13648	123.64	123.13	122.39	122.47	0.00	278.34	159.11	419.62	212.62	158.38	212.62	406.53	2,338.86
Water	Watsontown Borough	18.02	18.18	18.00	17.84	19.57	22.55	27.50	32.56	32.83	29.49	27.45	20.83	284.82
Water	West Penn Power	82,971.37	88,408.94	85,180.36	85,162.69	56,010.60	77,558.38	74,745.06	90,685.52	71,304.96	70,443.71	77,321.57	88,331.88	948,125.03
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	41,440.92	602.59	229.30	35.17	160.49	767.05	43,235.52
Total Water		**$1,379,558.70**	**$1,488,837.58**	**$1,399,417.94**	**$1,629,590.43**	**$1,425,526.30**	**$1,453,673.46**	**$1,908,704.05**	**$1,775,230.40**	**$1,481,054.97**	**$1,683,143.69**	**$1,548,533.26**	**$1,556,912.96**	**$18,730,183.72**

TEST YEAR Bill ADJUSTMENTS - annualized test year intra-year rate changes
Test Year Data - normalized for mid period rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
Water	Adams Electric Cooperative, PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Blakely Electric Light Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Borough of Ellwood City	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Calpine Energy Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Central Electric Cooperative, Inc./PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Citizens Electric Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Columbia Gas of Pennsylvania	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Constellation NewEnergy/4640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Coolbaugh Township	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Direct Energy/70220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Duquesne Light Company	8,197.61	4,028.72	179.29	6,999.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,405.15
Water	Knox Energy Cooperative Association,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Met-Ed/371422	439.76	481.58	419.44	468.61	459.81	537.25	0.00	0.00	0.00	0.00	0.00	0.00	2,806.44
Water	National Fuel/371835	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Olyphant Borough Electric Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PECO/37629	8,440.77	9,254.62	9,009.17	6,238.41	8,765.69	7,923.81	0.00	0.00	0.00	0.00	0.00	0.00	49,632.47
Water	Penelec	629.41	680.98	605.45	566.14	592.75	713.31	0.00	0.00	0.00	0.00	0.00	0.00	3,788.04
Water	Penn Power	520.10	772.31	626.59	844.90	494.22	723.63	0.00	0.00	0.00	0.00	0.00	0.00	3,981.76
Water	PennsylvaniaAmericanWaterCompany	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Pike County Light & Power Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PPL Electric Utilities/419054	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PPL Electric Utilities/Allentown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	PWSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	UGI Utilities Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	United Electric Cooperative, Inc.-PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Waste Management - 13648	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	Watsontown Borough	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	West Penn Power	5,393.14	5,746.58	5,536.72	5,535.57	3,640.69	5,041.29	0.00	0.00	0.00	0.00	0.00	0.00	30,894.00
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Water		**$23,620.78**	**$20,964.79**	**$16,376.66**	**$20,653.17**	**$13,953.16**	**$14,939.30**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$110,507.87**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

ADJUSTED TEST YEAR
Test Year Data - normalized for accounts and rate changes

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
Water	Adams Electric Cooperative, PA	50.32	50.96	50.96	50.86	50.86	51.47	51.36	54.75	53.39	53.73	52.70	50.85	622.21
Water	Blakely Electric Light Company	1,835.16	3,100.43	9,743.87	4,954.25	0.00	10,997.29	7,091.57	9,515.01	7,642.30	7,252.70	7,151.40	6,178.51	75,462.49
Water	Borough of Ellwood City	1,224.67	2,194.16	2,190.03	2,483.49	2,483.49	1,102.87	1,805.12	2,349.86	2,591.57	2,541.75	2,112.88	1,813.24	24,893.09
Water	Calpine Energy Solutions	364,645.85	419,595.96	437,449.50	482,215.53	484,847.59	411,605.55	579,649.33	463,671.75	372,009.42	423,819.16	443,919.48	385,561.00	5,268,990.13
Water	Central Electric Cooperative, Inc./PA	1,035.11	748.11	718.23	706.79	1,036.05	545.33	597.14	906.92	993.81	1,073.76	809.06	582.64	9,752.95
Water	Citizens Electric Company	1,551.36	1,635.43	1,621.31	1,631.76	107.14	2,932.11	1,305.69	1,311.29	1,217.84	1,264.80	1,184.98	1,517.74	17,281.45
Water	Columbia Gas of Pennsylvania	66.62	65.42	65.42	66.77	32.76	66.77	69.04	145.91	90.50	670.54	229.65	80.67	1,650.07
Water	Constellation NewEnergy/4640	323,062.21	366,863.64	366,551.69	414,819.74	383,809.55	475,512.73	686,702.88	728,419.22	496,511.45	576,549.47	438,574.11	477,109.66	5,734,486.35
Water	Coolbaugh Township	124.94	0.00	62.47	62.47	74.96	124.94	62.47	62.47	62.47	62.47	62.47	62.47	824.60
Water	Direct Energy/70220	104,669.97	99,574.12	83,878.96	135,090.77	97,746.61	106,346.31	148,392.11	93,306.44	110,757.55	106,495.47	90,540.32	108,523.36	1,285,321.97
Water	Duquesne Light Company	144,824.42	71,174.06	3,167.42	123,658.41	3,327.68	57,984.23	61,580.00	84,508.13	83,704.28	73,869.28	72,699.74	78,027.51	858,525.16
Water	Knox Energy Cooperative Association,	16.51	12.63	12.22	12.73	22.99	30.24	61.16	94.05	134.56	72.58	68.15	21.42	559.24
Water	Met-Ed/371422	18,029.98	19,744.77	17,197.03	19,212.81	18,852.17	22,027.33	28,010.53	24,509.77	24,600.25	22,891.09	21,019.94	19,156.53	255,252.20
Water	National Fuel/371835	56.62	30.61	31.28	0.34	0.00	57.58	37.77	0.00	24.45	34.92	40.67	34.92	349.15
Water	Olyphant Borough Electric Company	61.09	67.03	66.04	65.83	63.82	64.20	58.63	74.71	96.93	76.40	73.34	74.60	842.62
Water	PECO/37629	50,644.61	55,527.70	54,055.03	37,430.47	52,594.16	47,542.88	47,703.23	41,784.00	50,910.25	56,023.39	50,812.03	48,035.48	593,063.21
Water	Penelec	14,616.36	15,813.89	14,059.81	13,147.09	13,765.02	16,564.56	19,264.66	17,325.34	18,163.98	18,241.92	15,884.46	13,624.74	190,471.83
Water	Penn Power	9,188.39	13,644.23	11,069.84	14,926.62	8,731.24	12,784.18	16,649.65	15,318.77	11,198.90	16,128.43	17,842.04	14,718.19	162,200.49
Water	PennsylvaniaAmericanWaterCompany	196,555.17	256,531.33	240,183.74	224,521.28	227,090.91	109,964.36	88,211.49	82,379.33	117,339.68	200,924.55	209,256.21	219,697.29	2,172,655.34
Water	Pike County Light & Power Company	1,363.65	2,019.89	1,493.94	2,042.03	1,732.91	1,826.37	2,002.26	2,386.93	1,748.11	2,146.49	2,429.35	1,863.68	23,055.61
Water	PPL Electric Utilities/419054	1,514.55	2,758.31	3,906.31	3,909.02	9,563.84	9,510.13	8,228.13	9,256.86	8,971.06	7,707.67	6,776.21	6,506.55	78,608.63
Water	PPL Electric Utilities/Allentown	50,586.79	54,243.49	47,531.84	50,897.14	43,100.19	54,073.54	56,101.96	57,675.94	58,663.44	55,777.15	54,106.67	51,338.32	634,096.45
Water	PWSA	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,157.05	13,882.95
Water	UGI Utilities Inc	25,536.17	26,673.77	26,589.68	24,620.76	26,736.46	35,978.05	31,251.87	40,835.99	34,632.76	31,888.45	31,237.41	29,505.63	365,487.00
Water	United Electric Cooperative, Inc.-PA	2,255.90	2,278.70	2,083.62	1,721.16	2,881.32	6,862.28	6,286.51	6,439.79	5,999.42	5,753.89	2,770.96	2,144.62	47,478.17
Water	Waste Management - 13648	123.64	123.13	122.39	122.47	0.00	278.34	159.11	419.62	212.62	158.38	212.62	406.53	2,338.86
Water	Watsontown Borough	18.02	18.18	18.00	17.84	19.57	22.55	27.50	32.56	32.83	29.49	27.45	20.83	284.82
Water	West Penn Power	88,364.51	94,155.52	90,717.08	90,698.27	59,651.28	82,599.68	74,745.06	90,685.52	71,304.96	70,443.71	77,321.57	88,331.88	979,019.03
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	41,440.92	602.59	229.30	35.17	160.49	767.05	43,235.52
Total Water		**$1,403,179.48**	**$1,509,802.37**	**$1,415,794.60**	**$1,650,243.60**	**$1,439,479.47**	**$1,468,612.76**	**$1,908,704.05**	**$1,775,230.40**	**$1,481,054.97**	**$1,683,143.69**	**$1,548,533.26**	**$1,556,912.96**	**$18,840,691.60**

Future Test Year - adjusted for rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
Water	Adams Electric Cooperative, PA	50.32	50.96	50.96	50.86	50.86	51.47	51.36	54.75	53.39	53.73	52.70	50.85	622.21
Water	Blakely Electric Light Company	1,835.16	3,100.43	9,743.87	4,954.25	0.00	10,997.29	7,091.57	9,515.01	7,642.30	7,252.70	7,151.40	6,178.51	75,462.49
Water	Borough of Ellwood City	1,224.67	2,194.16	2,190.03	2,483.49	2,483.49	1,102.87	1,805.12	2,349.86	2,591.57	2,541.75	2,112.88	1,813.24	24,893.09
Water	Calpine Energy Solutions	413,873.04	476,241.42	496,505.19	547,314.63	550,302.02	467,172.30	657,901.99	526,267.44	422,230.69	481,034.75	503,848.61	450,740.09	5,993,432.15
Water	Central Electric Cooperative, Inc./PA	1,035.11	748.11	718.23	706.79	1,036.05	545.33	597.14	906.92	993.81	1,073.76	809.06	582.64	9,752.95
Water	Citizens Electric Company	1,551.36	1,635.43	1,621.31	1,631.76	107.14	2,932.11	1,305.69	1,311.29	1,217.84	1,264.80	1,184.98	1,517.74	17,281.45
Water	Columbia Gas of Pennsylvania	66.62	65.42	65.42	66.77	32.76	66.77	69.04	145.91	90.50	670.54	229.65	80.67	1,650.07
Water	Constellation NewEnergy/4640	390,905.27	443,905.01	443,527.55	501,931.88	464,409.56	575,370.40	830,910.49	881,387.25	600,778.86	697,624.86	530,674.67	603,281.31	6,964,707.11
Water	Coolbaugh Township	124.94	0.00	62.47	62.47	74.96	124.94	62.47	62.47	62.47	62.47	62.47	62.47	824.60
Water	Direct Energy/70220	122,463.87	116,501.72	98,138.38	158,056.20	114,363.54	124,425.18	173,618.76	109,168.53	129,586.33	124,599.70	105,932.17	131,733.79	1,508,588.17
Water	Duquesne Light Company	144,824.42	71,174.06	3,167.42	123,658.41	3,327.68	57,984.23	61,580.00	84,508.13	83,704.28	73,869.28	72,699.74	78,027.51	858,525.16
Water	Knox Energy Cooperative Association,	16.51	12.63	12.22	12.73	22.99	30.24	61.16	94.05	134.56	72.58	68.15	21.42	559.24
Water	Met-Ed/371422	18,029.98	19,744.77	17,197.03	19,212.81	18,852.17	22,027.33	28,010.53	24,509.77	24,600.25	22,891.09	21,019.94	19,156.53	255,252.20
Water	National Fuel/371835	56.62	30.61	31.28	0.34	0.00	57.58	37.77	0.00	24.45	34.92	40.67	34.92	349.15
Water	Olyphant Borough Electric Company	61.09	67.03	66.04	65.83	63.82	64.20	58.63	74.71	96.93	76.40	73.34	74.60	842.62
Water	PECO/37629	50,644.61	55,527.70	54,055.03	37,430.47	52,594.16	47,542.88	47,703.23	41,784.00	50,910.25	56,023.39	50,812.03	48,035.48	593,063.21
Water	Penelec	14,616.36	15,813.89	14,059.81	13,147.09	13,765.02	16,564.56	19,264.66	17,325.34	18,163.98	18,241.92	15,884.46	13,624.74	190,471.83
Water	Penn Power	9,188.39	13,644.23	11,069.84	14,926.62	8,731.24	12,784.18	16,649.65	15,318.77	11,198.90	16,128.43	17,842.04	14,718.19	162,200.49
Water	PennsylvaniaAmericanWaterCompany	196,555.17	256,531.33	240,183.74	224,521.28	227,090.91	109,964.36	88,211.49	82,379.33	117,339.68	200,924.55	209,256.21	219,697.29	2,172,655.34
Water	Pike County Light & Power Company	1,363.65	2,019.89	1,493.94	2,042.03	1,732.91	1,826.37	2,002.26	2,386.93	1,748.11	2,146.49	2,429.35	1,863.68	23,055.61
Water	PPL Electric Utilities/419054	1,514.55	2,758.31	3,906.31	3,909.02	9,563.84	9,510.13	8,228.13	9,256.86	8,971.06	7,707.67	6,776.21	6,506.55	78,608.63
Water	PPL Electric Utilities/Allentown	50,586.79	54,243.49	47,531.84	50,897.14	43,100.19	54,073.54	56,101.96	57,675.94	58,663.44	55,777.15	54,106.67	51,338.32	634,096.45
Water	PWSA	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,157.05	13,882.95
Water	UGI Utilities Inc	25,536.17	26,673.77	26,589.68	24,620.76	26,736.46	35,978.05	31,251.87	40,835.99	34,632.76	31,888.45	31,237.41	29,505.63	365,487.00
Water	United Electric Cooperative, Inc.-PA	2,255.90	2,278.70	2,083.62	1,721.16	2,881.32	6,862.28	6,286.51	6,439.79	5,999.42	5,753.89	2,770.96	2,144.62	47,478.17
Water	Waste Management - 13648	123.64	123.13	122.39	122.47	0.00	278.34	159.11	419.62	212.62	158.38	212.62	406.53	2,338.86
Water	Watsontown Borough	18.02	18.18	18.00	17.84	19.57	22.55	27.50	32.56	32.83	29.49	27.45	20.83	284.82
Water	West Penn Power	88,364.51	94,155.52	90,717.08	90,698.27	59,651.28	82,599.68	74,745.06	90,685.52	71,304.96	70,443.71	77,321.57	88,331.88	979,019.03
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	41,440.92	602.59	229.30	35.17	160.49	767.05	43,235.52
Total Water		**$1,538,043.63**	**$1,660,416.79**	**$1,566,085.56**	**$1,825,420.27**	**$1,602,150.82**	**$1,642,116.05**	**$2,156,390.97**	**$2,006,656.21**	**$1,654,372.43**	**$1,879,538.90**	**$1,715,954.80**	**$1,771,474.13**	**$21,018,620.57**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

Fully Projected Future Test Year - adjusted for rate changes

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
Water	Adams Electric Cooperative, PA	50.32	50.96	50.96	50.86	50.86	51.47	51.36	54.75	53.39	53.73	52.70	50.85	622.21
Water	Blakely Electric Light Company	1,835.16	3,100.43	9,743.87	4,954.25	0.00	10,997.29	7,091.57	9,515.01	7,642.30	7,252.70	7,151.40	6,178.51	75,462.49
Water	Borough of Ellwood City	1,224.67	2,194.16	2,190.03	2,483.49	2,483.49	1,102.87	1,805.12	2,349.86	2,591.57	2,541.75	2,112.88	1,813.24	24,893.09
Water	Calpine Energy Solutions	426,289.23	490,528.66	511,400.34	563,734.07	566,811.08	481,187.47	677,639.05	542,055.46	434,897.61	495,465.79	518,964.07	464,262.29	6,173,235.12
Water	Central Electric Cooperative, Inc./PA	1,035.11	748.11	718.23	706.79	1,036.05	545.33	597.14	906.92	993.81	1,073.76	809.06	582.64	9,752.95
Water	Citizens Electric Company	1,551.36	1,635.43	1,621.31	1,631.76	107.14	2,932.11	1,305.69	1,311.29	1,217.84	1,264.80	1,184.98	1,517.74	17,281.45
Water	Columbia Gas of Pennsylvania	66.62	65.42	65.42	66.77	32.76	66.77	69.04	145.91	90.50	670.54	229.65	80.67	1,650.07
Water	Constellation NewEnergy/4640	408,496.01	463,880.73	463,486.29	524,518.81	485,307.99	601,262.07	868,301.46	921,049.68	627,813.91	729,017.98	554,555.03	630,428.97	7,278,118.93
Water	Coolbaugh Township	124.94	0.00	62.47	62.47	74.96	124.94	62.47	62.47	62.47	62.47	62.47	62.47	824.60
Water	Direct Energy/70220	127,056.26	120,870.53	101,818.57	163,983.31	118,652.17	129,091.12	180,129.47	113,262.35	134,445.82	129,272.19	109,904.63	136,673.81	1,565,160.23
Water	Duquesne Light Company	144,824.42	71,174.06	3,167.42	123,658.41	3,327.68	57,984.23	61,580.00	84,508.13	83,704.28	73,869.28	72,699.74	78,027.51	858,525.16
Water	Knox Energy Cooperative Association,	16.51	12.63	12.22	12.73	22.99	30.24	61.16	94.05	134.56	72.58	68.15	21.42	559.24
Water	Met-Ed/371422	18,029.98	19,744.77	17,197.03	19,212.81	18,852.17	22,027.33	28,010.53	24,509.77	24,600.25	22,891.09	21,019.94	19,156.53	255,252.20
Water	National Fuel/371835	56.62	30.61	31.28	0.34	0.00	57.58	37.77	0.00	24.45	34.92	40.67	34.92	349.15
Water	Olyphant Borough Electric Company	61.09	67.03	66.04	65.83	63.82	64.20	58.63	74.71	96.93	76.40	73.34	74.60	842.62
Water	PECO/37629	50,644.61	55,527.70	54,055.03	37,430.47	52,594.16	47,542.88	47,703.23	41,784.00	50,910.25	56,023.39	50,812.03	48,035.48	593,063.21
Water	Penelec	14,616.36	15,813.89	14,059.81	13,147.09	13,765.02	16,564.56	19,264.66	17,325.34	18,163.98	18,241.92	15,884.46	13,624.74	190,471.83
Water	Penn Power	9,188.39	13,644.23	11,069.84	14,926.62	8,731.24	12,784.18	16,649.65	15,318.77	11,198.90	16,128.43	17,842.04	14,718.19	162,200.49
Water	PennsylvaniaAmericanWaterCompany	196,555.17	256,531.33	240,183.74	224,521.28	227,090.91	109,964.36	88,211.49	82,379.33	117,339.68	200,924.55	209,256.21	219,697.29	2,172,655.34
Water	Pike County Light & Power Company	1,363.65	2,019.89	1,493.94	2,042.03	1,732.91	1,826.37	2,002.26	2,386.93	1,748.11	2,146.49	2,429.35	1,863.68	23,055.61
Water	PPL Electric Utilities/419054	1,514.55	2,758.31	3,906.31	3,909.02	9,563.84	9,510.13	8,228.13	9,256.86	8,971.06	7,707.67	6,776.21	6,506.55	78,608.63
Water	PPL Electric Utilities/Allentown	50,586.79	54,243.49	47,531.84	50,897.14	43,100.19	54,073.54	56,101.96	57,675.94	58,663.44	55,777.15	54,106.67	51,338.32	634,096.45
Water	PWSA	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,156.90	1,157.05	13,882.95
Water	UGI Utilities Inc	25,536.17	26,673.77	26,589.68	24,620.76	26,736.46	35,978.05	31,251.87	40,835.99	34,632.76	31,888.45	31,237.41	29,505.63	365,487.00
Water	United Electric Cooperative, Inc.-PA	2,255.90	2,278.70	2,083.62	1,721.16	2,881.32	6,862.28	6,286.51	6,439.79	5,999.42	5,753.89	2,770.96	2,144.62	47,478.17
Water	Waste Management - 13648	123.64	123.13	122.39	122.47	0.00	278.34	159.11	419.62	212.62	158.38	212.62	406.53	2,338.86
Water	Watsontown Borough	18.02	18.18	18.00	17.84	19.57	22.55	27.50	32.56	32.83	29.49	27.45	20.83	284.82
Water	West Penn Power	88,364.51	94,155.52	90,717.08	90,698.27	59,651.28	82,599.68	74,745.06	90,685.52	71,304.96	70,443.71	77,321.57	88,331.88	979,019.03
Water	Various - Diesel and Propane Purchases	0.00	0.00	0.00	0.00	0.00	0.00	41,440.92	602.59	229.30	35.17	160.49	767.05	43,235.52
Total Water		**$1,572,642.95**	**$1,699,048.57**	**$1,604,619.65**	**$1,870,353.75**	**$1,643,846.94**	**$1,686,688.83**	**$2,220,029.71**	**$2,066,200.48**	**$1,698,933.89**	**$1,930,035.55**	**$1,758,923.08**	**$1,817,084.01**	**$21,568,407.41**

$21,568,407.41

NARUC 616.1 - Account 51520000

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
Total Water	Various - Diesel and Propane Purchases	$5,268.32	$5,718.18	$11,029.74	$9,101.63	$1,698.59	$4,927.84	$3,172.54	$6,620.21	$6,547.70	$6,448.60	$13,696.68	$29,717.56	103,947.59

Future Test Year

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
Total Water	Various - Diesel and Propane Purchases	$5,268.32	$5,718.18	$11,029.74	$9,101.63	$1,698.59	$4,927.84	$3,172.54	$6,620.21	$6,547.70	$6,448.60	$13,696.68	$29,717.56	103,947.59

Fully Projected Future Test Year

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
Total Water	Various - Diesel and Propane Purchases	$5,268.32	$5,718.18	$11,029.74	$9,101.63	$1,698.59	$4,927.84	$3,172.54	$6,620.21	$6,547.70	$6,448.60	$13,696.68	$29,717.56	103,947.59

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

NARUC 615

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
WW SSS	Adams Electric Cooperative, PA	47.54	47.23	47.02	47.54	47.66	48.16	48.82	51.13	51.13	50.61	50.05	52.55	589.44
WW SSS	Calpine Energy Solutions	12,410.64	11,866.24	13,251.21	12,288.22	18,037.99	20,304.42	19,873.74	17,302.78	17,663.59	14,482.70	23,632.17	17,653.39	198,767.09
WW SSS	Constellation NewEnergy/4640	86,651.24	51,321.76	53,071.47	46,618.74	46,673.86	28,064.75	90,354.93	68,817.04	64,105.47	56,906.80	70,407.94	55,641.12	718,635.12
WW SSS	Direct Energy/70220	116,124.78	68,502.23	69,090.34	40,312.15	109,264.82	78,299.09	41,060.40	83,036.29	43,494.11	184,251.27	35,630.07	39,015.01	908,080.56
WW SSS	Met-Ed/371422	15,187.22	15,953.77	15,778.09	16,339.07	15,339.54	16,904.12	7,934.76	18,634.11	17,568.77	26,166.77	9,185.20	15,676.77	190,668.19
WW SSS	PECO/37629	21,171.65	13,356.84	10,618.54	8,004.83	10,419.37	4,358.23	19,977.81	13,525.19	14,809.38	4,810.88	14,412.55	17,002.27	152,467.54
WW SSS	Penelec	1,408.31	1,391.04	1,684.39	1,396.29	1,868.58	2,369.26	6,819.61	6,432.93	6,611.74	6,982.21	6,389.45	5,858.39	49,212.20
WW SSS	Penn Power	247.39	236.56	255.51	229.19	298.80	324.36	343.76	427.62	364.38	402.25	277.43	255.54	3,662.79
WW SSS	PPL Electric Utilities/Allentown	8,157.58	7,655.69	7,751.92	7,230.61	7,101.03	8,709.29	10,175.97	10,144.61	10,074.32	9,409.68	9,794.83	9,842.47	106,048.00
WW SSS	UGI Utilities Inc	64.56	64.56	63.63	66.41	64.54	61.78	63.97	62.93	63.04	65.42	86.82	68.86	796.52
WW SSS	West Penn Power	2,182.51	2,227.57	2,105.53	2,082.37	2,640.30	7,360.96	6,794.48	12,844.02	10,644.38	6,992.00	6,967.36	6,243.02	69,084.50
Total WW SSS		**$263,653.42**	**$172,623.49**	**$173,717.65**	**$134,615.42**	**$211,756.49**	**$166,804.42**	**$203,448.25**	**$231,278.65**	**$185,450.31**	**$310,520.59**	**$176,833.87**	**$167,309.39**	**$2,398,011.95**

TEST YEAR Bill ADJUSTMENTS - removal of closed accounts, credit balances and 12 months of activity for all active accounts
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW SSS	Adams Electric Cooperative, PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	Calpine Energy Solutions	0.00	2,880.88	2,880.88	2,880.88	2,880.88	2,880.88	2,880.88	4,771.44	4,771.44	1,890.56	1,890.56	1,890.56	32,499.85
WW SSS	Constellation NewEnergy/4640	(55,848.82)	0.46	0.46	0.46	0.00	0.00	0.00	138.66	0.00	0.00	139.12	139.12	(55,430.53)
WW SSS	Direct Energy/70220	(5,181.18)	2,805.58	2,805.58	683.35	0.00	0.00	0.00	0.00	0.00	0.00	62,532.53	64,308.21	127,954.09
WW SSS	Met-Ed/371422	(25.34)	(25.34)	(25.34)	(25.42)	0.00	26.83	66.67	231.77	66.67	66.67	8,060.25	66.67	8,484.11
WW SSS	PECO/37629	(359.21)	0.00	0.00	0.00	147.01	0.00	0.00	449.99	0.00	0.00	449.99	0.00	687.78
WW SSS	Penelec	4,467.48	4,467.48	4,467.48	4,467.48	4,467.48	3,476.71	0.00	0.00	0.00	0.00	0.00	0.00	25,814.09
WW SSS	Penn Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	PPL Electric Utilities/Allentown	(130.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(130.06)
WW SSS	UGI Utilities Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	West Penn Power	7,011.62	7,011.62	7,011.62	7,011.62	7,011.62	1,994.37	3,110.89	1,488.43	1,488.43	1,488.43	1,488.43	1,488.43	47,605.49
Total WW SSS		**($50,065.51)**	**$17,140.68**	**$17,140.68**	**$15,018.37**	**$14,506.99**	**$8,378.79**	**$6,058.44**	**$7,080.29**	**$6,326.54**	**$3,445.66**	**$74,560.88**	**$67,892.99**	**$187,484.82**

ADJUSTED TEST YEAR
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW SSS	Adams Electric Cooperative, PA	47.54	47.23	47.02	47.54	47.66	48.16	48.82	51.13	51.13	50.61	50.05	52.55	589.44
WW SSS	Calpine Energy Solutions	12,410.64	14,747.12	16,132.09	15,169.10	20,918.87	23,185.30	22,754.62	22,074.22	22,435.03	16,373.26	25,522.73	19,543.95	231,266.94
WW SSS	Constellation NewEnergy/4640	30,802.42	51,322.22	53,071.93	46,619.20	46,673.86	28,064.75	90,354.93	68,955.70	64,105.47	56,906.80	70,547.06	55,780.24	663,204.59
WW SSS	Direct Energy/70220	110,943.60	71,307.81	71,895.92	40,995.50	109,264.82	78,299.09	41,060.40	83,036.29	43,494.11	184,251.27	98,162.60	103,323.22	1,036,034.65
WW SSS	Met-Ed/371422	15,161.88	15,928.43	15,752.75	16,313.65	15,339.54	16,930.95	8,001.43	18,865.88	17,635.44	26,233.44	17,245.45	15,743.44	199,152.30
WW SSS	PECO/37629	20,812.44	13,356.84	10,618.54	8,004.83	10,566.38	4,358.23	19,977.81	13,975.18	14,809.38	4,810.88	14,862.54	17,002.27	153,155.32
WW SSS	Penelec	5,875.79	5,858.52	6,151.87	5,863.77	6,336.06	5,845.97	6,819.61	6,432.93	6,611.74	6,982.21	6,389.45	5,858.39	75,026.29
WW SSS	Penn Power	247.39	236.56	255.51	229.19	298.80	324.36	343.76	427.62	364.38	402.25	277.43	255.54	3,662.79
WW SSS	PPL Electric Utilities/Allentown	8,027.52	7,655.69	7,751.92	7,230.61	7,101.03	8,709.29	10,175.97	10,144.61	10,074.32	9,409.68	9,794.83	9,842.47	105,917.94
WW SSS	UGI Utilities Inc	64.56	64.56	63.63	66.41	64.54	61.78	63.97	62.93	63.04	65.42	86.82	68.86	796.52
WW SSS	West Penn Power	9,194.13	9,239.19	9,117.15	9,093.99	9,651.92	9,355.33	9,905.37	14,332.45	12,132.81	8,480.43	8,455.79	7,731.45	116,689.99
Total WW SSS		**$213,587.91**	**$189,764.17**	**$190,858.33**	**$149,633.79**	**$226,263.48**	**$175,183.21**	**$209,506.69**	**$238,358.94**	**$191,776.85**	**$313,966.25**	**$251,394.75**	**$235,202.38**	**$2,585,496.77**

TEST YEAR Bill ADJUSTMENTS - annualized test year intra-year rate changes
Test Year Data - normalized for mid period rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW SSS	Adams Electric Cooperative, PA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	Calpine Energy Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	Constellation NewEnergy/4640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	Direct Energy/70220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	Met-Ed/371422	379.05	398.21	393.82	407.84	383.49	423.27	0.00	0.00	0.00	0.00	0.00	0.00	2,385.68
WW SSS	PECO/37629	4,162.49	2,671.37	2,123.71	1,600.97	2,113.28	871.65	0.00	0.00	0.00	0.00	0.00	0.00	13,543.45
WW SSS	Penelec	264.41	263.63	276.83	263.87	285.12	263.07	0.00	0.00	0.00	0.00	0.00	0.00	1,616.94
WW SSS	Penn Power	14.84	14.19	15.33	13.75	17.93	19.46	0.00	0.00	0.00	0.00	0.00	0.00	95.51
WW SSS	PPL Electric Utilities/Allentown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	UGI Utilities Inc	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW SSS	West Penn Power	597.62	600.55	592.61	591.11	627.37	608.10	0.00	0.00	0.00	0.00	0.00	0.00	3,617.36
Total WW SSS		**$5,418.41**	**$3,947.95**	**$3,402.31**	**$2,877.54**	**$3,427.19**	**$2,185.55**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$21,258.94**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

ADJUSTED TEST YEAR
Test Year Data - normalized for accounts and rate changes

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW SSS	Adams Electric Cooperative, PA	47.54	47.23	47.02	47.54	47.66	48.16	48.82	51.13	51.13	50.61	50.05	52.55	589.44
WW SSS	Calpine Energy Solutions	12,410.64	14,747.12	16,132.09	15,169.10	20,918.87	23,185.30	22,754.62	22,074.22	22,435.03	16,373.26	25,522.73	19,543.95	231,266.94
WW SSS	Constellation NewEnergy/4640	30,802.42	51,322.22	53,071.93	46,619.20	46,673.86	28,064.75	90,354.93	68,955.70	64,105.47	56,906.80	70,547.06	55,780.24	663,204.59
WW SSS	Direct Energy/70220	110,943.60	71,307.81	71,895.92	40,995.50	109,264.82	78,299.09	41,060.40	83,036.29	43,494.11	184,251.27	98,162.60	103,323.22	1,036,034.65
WW SSS	Met-Ed/371422	15,540.93	16,326.64	16,146.57	16,721.49	15,723.03	17,354.23	8,001.43	18,865.88	17,635.44	26,233.44	17,245.45	15,743.44	201,537.98
WW SSS	PECO/37629	24,974.93	16,028.21	12,742.25	9,605.80	12,679.65	5,229.88	19,977.81	13,975.18	14,809.38	4,810.88	14,862.54	17,002.27	166,698.77
WW SSS	Penelec	6,140.20	6,122.15	6,428.70	6,127.64	6,621.18	6,109.04	6,819.61	6,432.93	6,611.74	6,982.21	6,389.45	5,858.39	76,643.23
WW SSS	Penn Power	262.23	250.75	270.84	242.94	316.73	343.82	343.76	427.62	364.38	402.25	277.43	255.54	3,758.30
WW SSS	PPL Electric Utilities/Allentown	8,027.52	7,655.69	7,751.92	7,230.61	7,101.03	8,709.29	10,175.97	10,144.61	10,074.32	9,409.68	9,794.83	9,842.47	105,917.94
WW SSS	UGI Utilities Inc	64.56	64.56	63.63	66.41	64.54	61.78	63.97	62.93	63.04	65.42	86.82	68.86	796.52
WW SSS	West Penn Power	9,791.75	9,839.74	9,709.77	9,685.10	10,279.30	9,963.42	9,905.37	14,332.45	12,132.81	8,480.43	8,455.79	7,731.45	120,307.35
Total WW SSS		**$219,006.32**	**$193,712.13**	**$194,260.64**	**$152,511.33**	**$229,690.67**	**$177,368.76**	**$209,506.69**	**$238,358.94**	**$191,776.85**	**$313,966.25**	**$251,394.75**	**$235,202.38**	**$2,606,755.70**

Future Test Year - adjusted for rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW SSS	Adams Electric Cooperative, PA	47.54	47.23	47.02	47.54	47.66	48.16	48.82	51.13	51.13	50.61	50.05	52.55	589.44
WW SSS	Calpine Energy Solutions	14,086.08	16,737.98	18,309.93	17,216.93	23,742.92	26,315.32	25,826.50	25,054.24	25,463.76	18,583.65	28,968.30	22,847.85	263,153.45
WW SSS	Constellation NewEnergy/4640	37,270.93	62,099.89	64,217.04	56,409.23	56,475.37	33,958.35	109,329.47	83,436.40	77,567.62	68,857.23	85,361.95	70,531.33	805,514.78
WW SSS	Direct Energy/70220	129,804.01	83,430.14	84,118.23	47,964.74	127,839.84	91,609.94	48,040.67	97,152.46	50,888.11	215,573.99	114,850.25	125,421.48	1,216,693.84
WW SSS	Met-Ed/371422	15,540.93	16,326.64	16,146.57	16,721.49	15,723.03	17,354.23	8,001.43	18,865.88	17,635.44	26,233.44	17,245.45	15,743.44	201,537.98
WW SSS	PECO/37629	24,974.93	16,028.21	12,742.25	9,605.80	12,679.65	5,229.88	19,977.81	13,975.18	14,809.38	4,810.88	14,862.54	17,002.27	166,698.77
WW SSS	Penelec	6,140.20	6,122.15	6,428.70	6,127.64	6,621.18	6,109.04	6,819.61	6,432.93	6,611.74	6,982.21	6,389.45	5,858.39	76,643.23
WW SSS	Penn Power	262.23	250.75	270.84	242.94	316.73	343.82	343.76	427.62	364.38	402.25	277.43	255.54	3,758.30
WW SSS	PPL Electric Utilities/Allentown	8,027.52	7,655.69	7,751.92	7,230.61	7,101.03	8,709.29	10,175.97	10,144.61	10,074.32	9,409.68	9,794.83	9,842.47	105,917.94
WW SSS	UGI Utilities Inc	64.56	64.56	63.63	66.41	64.54	61.78	63.97	62.93	63.04	65.42	86.82	68.86	796.52
WW SSS	West Penn Power	9,791.75	9,839.74	9,709.77	9,685.10	10,279.30	9,963.42	9,905.37	14,332.45	12,132.81	8,480.43	8,455.79	7,731.45	120,307.35
Total WW SSS		**$246,010.68**	**$218,602.98**	**$219,805.88**	**$171,318.43**	**$260,891.25**	**$199,703.21**	**$238,533.37**	**$269,935.83**	**$215,661.73**	**$359,449.78**	**$286,342.85**	**$275,355.63**	**$2,961,611.61**

Fully Projected Future Test Year - adjusted for rate changes

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
WW SSS	Adams Electric Cooperative, PA	47.54	47.23	47.02	47.54	47.66	48.16	48.82	51.13	51.13	50.61	50.05	52.55	589.44
WW SSS	Calpine Energy Solutions	14,508.66	17,240.12	18,859.22	17,733.44	24,455.21	27,104.78	26,601.29	25,805.87	26,227.67	19,141.16	29,837.34	23,533.29	271,048.05
WW SSS	Constellation NewEnergy/4640	38,948.12	64,894.38	67,106.80	58,947.65	59,016.76	35,486.47	114,249.29	87,191.04	81,058.16	71,955.80	89,203.23	73,705.24	841,762.95
WW SSS	Direct Energy/70220	134,671.67	86,558.77	87,272.66	49,763.41	132,633.83	95,045.31	49,842.19	100,795.68	52,796.41	223,658.01	119,157.13	130,124.78	1,262,319.86
WW SSS	Met-Ed/371422	15,540.93	16,326.64	16,146.57	16,721.49	15,723.03	17,354.23	8,001.43	18,865.88	17,635.44	26,233.44	17,245.45	15,743.44	201,537.98
WW SSS	PECO/37629	24,974.93	16,028.21	12,742.25	9,605.80	12,679.65	5,229.88	19,977.81	13,975.18	14,809.38	4,810.88	14,862.54	17,002.27	166,698.77
WW SSS	Penelec	6,140.20	6,122.15	6,428.70	6,127.64	6,621.18	6,109.04	6,819.61	6,432.93	6,611.74	6,982.21	6,389.45	5,858.39	76,643.23
WW SSS	Penn Power	262.23	250.75	270.84	242.94	316.73	343.82	343.76	427.62	364.38	402.25	277.43	255.54	3,758.30
WW SSS	PPL Electric Utilities/Allentown	8,027.52	7,655.69	7,751.92	7,230.61	7,101.03	8,709.29	10,175.97	10,144.61	10,074.32	9,409.68	9,794.83	9,842.47	105,917.94
WW SSS	UGI Utilities Inc	64.56	64.56	63.63	66.41	64.54	61.78	63.97	62.93	63.04	65.42	86.82	68.86	796.52
WW SSS	West Penn Power	9,791.75	9,839.74	9,709.77	9,685.10	10,279.30	9,963.42	9,905.37	14,332.45	12,132.81	8,480.43	8,455.79	7,731.45	120,307.35
Total WW SSS		**$252,978.10**	**$225,028.25**	**$226,399.38**	**$176,172.03**	**$268,938.92**	**$205,456.17**	**$246,029.52**	**$278,085.31**	**$221,824.49**	**$371,189.89**	**$295,360.07**	**$283,918.28**	**$3,051,380.40**

NARUC 616 - Account 51520000

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
WW SSS	Columbia Gas of Pennsylvania	14,642.71	29,782.33	19,008.64	32.76	17,270.36	19,219.13	25,441.08	24,641.53	23,736.21	35.08	50,506.28	26,338.15	250,654.26
WW SSS	Shipley Energy/2266	60,018.98	0.00	59,199.68	29,946.45	0.00	33,250.10	65,463.81	0.00	73,185.32	29,637.70	49,286.81	42,356.11	442,344.96
WW SSS	Propane and Diesel Fuel Purchases	$1,243.90	$444.21	$689.12	$0.00	$0.00	$91.98	$120.49	$1,072.87	$1,978.46	$129.94	$1,671.67	$0.00	7,442.64
Total WW SSS		**$75,905.59**	**$30,226.54**	**$78,897.44**	**$29,979.21**	**$17,270.36**	**$52,561.21**	**$91,025.38**	**$25,714.40**	**$98,899.99**	**$29,802.72**	**$101,464.76**	**$68,694.26**	**$700,441.86**

Future Test Year - adjusted for rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW SSS	Columbia Gas of Pennsylvania	16,033.77	16,613.01	20,814.46	35.87	18,911.04	19,219.13	25,441.08	24,641.53	23,736.21	35.08	50,506.28	26,338.15	242,325.62
WW SSS	Shipley Energy/2266	55,397.52	0.00	54,641.30	27,640.57	0.00	33,250.10	65,463.81	0.00	73,185.32	29,637.70	49,286.81	42,356.11	430,859.25
WW SSS	Propane and Diesel Fuel Purchases	$1,243.90	$444.21	$689.12	$0.00	$0.00	$91.98	$120.49	$1,072.87	$1,978.46	$129.94	$1,671.67	$0.00	7,442.64
Total WW SSS		**$72,675.19**	**$17,057.22**	**$76,144.89**	**$27,676.45**	**$18,911.04**	**$52,561.21**	**$91,025.38**	**$25,714.40**	**$98,899.99**	**$29,802.72**	**$101,464.76**	**$68,694.26**	**$680,627.50**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

Fully Projected Future Test Year - adjusted for rate changes

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
WW SSS	Columbia Gas of Pennsylvania	16,033.77	16,613.01	20,814.46	35.87	18,911.04	19,219.13	25,441.08	24,641.53	23,736.21	35.08	50,506.28	26,338.15	242,325.62
WW SSS	Shipley Energy/2266	55,397.52	0.00	54,641.30	27,640.57	0.00	33,250.10	65,463.81	0.00	73,185.32	29,637.70	49,286.81	42,356.11	430,859.25
WW SSS	Propane and Diesel Fuel Purchases	$1,243.90	$444.21	$689.12	$0.00	$0.00	$91.98	$120.49	$1,072.87	$1,978.46	$129.94	$1,671.67	$0.00	7,442.64
Total WW SSS		**$72,675.19**	**$17,057.22**	**$76,144.89**	**$27,676.45**	**$18,911.04**	**$52,561.21**	**$91,025.38**	**$25,714.40**	**$98,899.99**	**$29,802.72**	**$101,464.76**	**$68,694.26**	**$680,627.50**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

NARUC 615

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
WW BASA	Penn Power	0.00	0.00	0.00	0.00	0.00	1,022.02	800.32	939.71	1,185.13	901.03	826.80	701.41	6,376.42
WW BASA	West Penn Power	0.00	0.00	0.00	0.00	0.00	59,066.38	38,449.30	53,078.83	43,662.76	34,648.12	35,671.25	33,293.75	297,870.39
Total WW BASA		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$60,088.40**	**$39,249.62**	**$54,018.54**	**$44,847.89**	**$35,549.15**	**$36,498.05**	**$33,995.16**	**$304,246.81**

TEST YEAR Bill ADJUSTMENTS - removal of closed accounts, credit balances and 12 months of activity for all active accounts
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW BASA	Penn Power	903.62	903.62	903.62	903.62	903.62	(51.06)	0.00	0.00	0.00	0.00	0.00	0.00	4,467.05
WW BASA	West Penn Power	30,874.75	40,556.21	43,351.59	43,351.59	43,351.59	2,795.38	2,795.38	0.00	0.00	0.00	0.00	0.00	207,076.50
Total WW BASA		**$31,778.38**	**$41,459.84**	**$44,255.22**	**$44,255.22**	**$44,255.22**	**$2,744.32**	**$2,795.38**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$211,543.56**

ADJUSTED TEST YEAR
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW BASA	Penn Power	903.62	903.62	903.62	903.62	903.62	970.96	800.32	939.71	1,185.13	901.03	826.80	701.41	10,843.47
WW BASA	West Penn Power	30,874.75	40,556.21	43,351.59	43,351.59	43,351.59	61,861.76	41,244.68	53,078.83	43,662.76	34,648.12	35,671.25	33,293.75	504,946.89
Total WW BASA		**$31,778.38**	**$41,459.84**	**$44,255.22**	**$44,255.22**	**$44,255.22**	**$62,832.72**	**$42,045.00**	**$54,018.54**	**$44,847.89**	**$35,549.15**	**$36,498.05**	**$33,995.16**	**$515,790.37**

TEST YEAR Bill ADJUSTMENTS - annualized test year intra-year rate changes
Test Year Data - normalized for mid period rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW BASA	Penn Power	54.22	54.22	54.22	54.22	54.22	58.26	0.00	0.00	0.00	0.00	0.00	0.00	329.34
WW BASA	West Penn Power	2,006.86	2,636.15	2,817.85	2,817.85	2,817.85	4,021.01	0.00	0.00	0.00	0.00	0.00	0.00	17,117.59
Total WW BASA		**$2,061.08**	**$2,690.37**	**$2,872.07**	**$2,872.07**	**$2,872.07**	**$4,079.27**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$17,446.93**

ADJUSTED TEST YEAR
Test Year Data - normalized for accounts and rate changes

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW BASA	Penn Power	957.84	957.84	957.84	957.84	957.84	1,029.22	800.32	939.71	1,185.13	901.03	826.80	701.41	11,172.82
WW BASA	West Penn Power	32,881.61	43,192.37	46,169.45	46,169.45	46,169.45	65,882.77	41,244.68	53,078.83	43,662.76	34,648.12	35,671.25	33,293.75	522,064.48
Total WW BASA		**$33,839.45**	**$44,150.21**	**$47,127.29**	**$47,127.29**	**$47,127.29**	**$66,911.99**	**$42,045.00**	**$54,018.54**	**$44,847.89**	**$35,549.15**	**$36,498.05**	**$33,995.16**	**$533,237.30**

Future Test Year - adjusted for rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW BASA	Penn Power	957.84	957.84	957.84	957.84	957.84	1,029.22	800.32	939.71	1,185.13	901.03	826.80	701.41	11,172.82
WW BASA	West Penn Power	32,881.61	43,192.37	46,169.45	46,169.45	46,169.45	65,882.77	41,244.68	53,078.83	43,662.76	34,648.12	35,671.25	33,293.75	522,064.48
Total WW BASA		**$33,839.45**	**$44,150.21**	**$47,127.29**	**$47,127.29**	**$47,127.29**	**$66,911.99**	**$42,045.00**	**$54,018.54**	**$44,847.89**	**$35,549.15**	**$36,498.05**	**$33,995.16**	**$533,237.30**

Fully Projected Future Test Year - adjusted for rate changes

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
WW BASA	Penn Power	957.84	957.84	957.84	957.84	957.84	1,029.22	800.32	939.71	1,185.13	901.03	826.80	701.41	11,172.82
WW BASA	West Penn Power	32,881.61	43,192.37	46,169.45	46,169.45	46,169.45	65,882.77	41,244.68	53,078.83	43,662.76	34,648.12	35,671.25	33,293.75	522,064.48
Total WW BASA		**$33,839.45**	**$44,150.21**	**$47,127.29**	**$47,127.29**	**$47,127.29**	**$66,911.99**	**$42,045.00**	**$54,018.54**	**$44,847.89**	**$35,549.15**	**$36,498.05**	**$33,995.16**	**$533,237.30**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

NARUC 615

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Total
WW CSS	Calpine Energy Solutions	5,789.57	5,794.12	5,523.06	5,194.26	5,461.47	5,636.57	13,238.12	12,938.75	0.00	9,265.04	7,524.41	6,704.27	83,069.64
WW CSS	Constellation NewEnergy/4640	92,000.79	55,890.66	47,634.60	50,425.13	47,547.96	65,380.71	70,356.79	84,757.49	73,691.95	66,025.10	62,068.81	60,773.46	776,553.45
WW CSS	Duquesne Light Company	22,677.88	19,519.11	17,999.33	21,278.80	15,351.60	20,930.55	22,350.01	26,195.19	30,088.99	26,696.95	27,222.93	27,771.89	278,083.23
WW CSS	Peoples/644760	58.40	57.90	59.41	180.04	423.65	1,204.24	1,739.95	0.00	2,640.18	590.92	213.70	172.14	7,340.53
WW CSS	PPL Electric Utilities/419054	32.42	31.75	33.34	40.60	57.71	738.38	183.51	121.61	308.03	239.96	254.79	394.63	2,436.73
WW CSS	PPL Electric Utilities/Allentown	11,281.24	6,992.24	6,853.22	6,577.76	5,735.90	7,718.81	7,486.84	7,362.10	7,503.50	7,528.72	7,338.09	7,450.85	89,829.27
WW CSS	West Penn Power	1,590.21	1,619.28	1,490.36	1,476.21	1,573.93	1,941.67	2,344.86	2,543.61	2,705.90	2,460.51	1,363.82	3,070.73	24,181.09
Total WW CSS		**$133,430.51**	**$89,905.06**	**$79,593.32**	**$85,172.80**	**$76,152.22**	**$103,550.93**	**$117,700.08**	**$133,918.75**	**$116,938.55**	**$112,807.20**	**$105,986.55**	**$106,337.97**	**$1,261,493.94**

TEST YEAR Bill ADJUSTMENTS - removal of closed accounts, credit balances and 12 months of activity for all active accounts
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW CSS	Calpine Energy Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	Constellation NewEnergy/4640	(39,221.33)	8.81	8.81	8.81	8.81	8.81	8.81	1,299.20	0.00	0.00	0.00	0.00	(37,869.29)
WW CSS	Duquesne Light Company	(55.36)	0.00	0.00	0.00	1,429.88	0.00	0.00	1,468.87	0.00	0.00	0.00	0.00	2,843.39
WW CSS	Peoples/644760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	PPL Electric Utilities/419054	247.10	247.10	312.41	416.44	416.44	202.93	202.93	351.13	202.93	166.56	116.94	0.00	2,882.89
WW CSS	PPL Electric Utilities/Allentown	(4,357.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,357.14)
WW CSS	West Penn Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total WW CSS		**($43,386.73)**	**$255.91**	**$321.22**	**$425.24**	**$1,855.12**	**$211.73**	**$211.73**	**$3,119.19**	**$202.93**	**$166.56**	**$116.94**	**$0.00**	**($36,500.14)**

ADJUSTED TEST YEAR
Test Year Data - Actual SAP Account ZN Transactions

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW CSS	Calpine Energy Solutions	5,789.57	5,794.12	5,523.06	5,194.26	5,461.47	5,636.57	13,238.12	12,938.75	0.00	9,265.04	7,524.41	6,704.27	83,069.64
WW CSS	Constellation NewEnergy/4640	52,779.46	55,899.47	47,643.41	50,433.94	47,556.77	65,389.52	70,365.60	86,056.69	73,691.95	66,025.10	62,068.81	60,773.46	738,684.17
WW CSS	Duquesne Light Company	22,622.52	19,519.11	17,999.33	21,278.80	16,781.48	20,930.55	22,350.01	27,664.06	30,088.99	26,696.95	27,222.93	27,771.89	280,926.62
WW CSS	Peoples/644760	58.40	57.90	59.41	180.04	423.65	1,204.24	1,739.95	0.00	2,640.18	590.92	213.70	172.14	7,340.53
WW CSS	PPL Electric Utilities/419054	279.52	278.85	345.75	457.04	474.15	941.31	386.44	472.74	510.96	406.52	371.73	394.63	5,319.62
WW CSS	PPL Electric Utilities/Allentown	6,924.10	6,992.24	6,853.22	6,577.76	5,735.90	7,718.81	7,486.84	7,362.10	7,503.50	7,528.72	7,338.09	7,450.85	85,472.13
WW CSS	West Penn Power	1,590.21	1,619.28	1,490.36	1,476.21	1,573.93	1,941.67	2,344.86	2,543.61	2,705.90	2,460.51	1,363.82	3,070.73	24,181.09
Total WW CSS		**$90,043.78**	**$90,160.97**	**$79,914.54**	**$85,598.04**	**$78,007.34**	**$103,762.66**	**$117,911.81**	**$137,037.94**	**$117,141.48**	**$112,973.76**	**$106,103.49**	**$106,337.97**	**$1,224,993.80**

TEST YEAR Bill ADJUSTMENTS - annualized test year intra-year rate changes
Test Year Data - normalized for mid period rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW CSS	Calpine Energy Solutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	Constellation NewEnergy/4640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	Duquesne Light Company	1,357.35	1,171.15	1,079.96	1,276.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,885.19
WW CSS	Peoples/644760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	PPL Electric Utilities/419054	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	PPL Electric Utilities/Allentown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WW CSS	West Penn Power	103.36	105.25	96.87	95.95	102.31	126.21	0.00	0.00	0.00	0.00	0.00	0.00	629.96
Total WW CSS		**$1,460.71**	**$1,276.40**	**$1,176.83**	**$1,372.68**	**$102.31**	**$126.21**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$5,515.14**

Pennsylvania American Water Company
Purchased Power by Segment and Vendor
For Bill Months July 2024 to June 2025
Data comes from SAP Account 51510000 and 51520000

ADJUSTED TEST YEAR
Test Year Data - normalized for accounts and rate changes

COS Segment	Vendor	2024 Jul-24	2024 Aug-24	2024 Sep-24	2024 Oct-24	2024 Nov-24	2024 Dec-24	2025 Jan-25	2025 Feb-25	2025 Mar-25	2025 Apr-25	2025 May-25	2025 Jun-25	Base Yr Adjusted Total
WW CSS	Calpine Energy Solutions	5,789.57	5,794.12	5,523.06	5,194.26	5,461.47	5,636.57	13,238.12	12,938.75	0.00	9,265.04	7,524.41	6,704.27	83,069.64
WW CSS	Constellation NewEnergy/4640	52,779.46	55,899.47	47,643.41	50,433.94	47,556.77	65,389.52	70,365.60	86,056.69	73,691.95	66,025.10	62,068.81	60,773.46	738,684.17
WW CSS	Duquesne Light Company	23,979.87	20,690.26	19,079.29	22,555.53	16,781.48	20,930.55	22,350.01	27,664.06	30,088.99	26,696.95	27,222.93	27,771.89	285,811.80
WW CSS	Peoples/644760	58.40	57.90	59.41	180.04	423.65	1,204.24	1,739.95	0.00	2,640.18	590.92	213.70	172.14	7,340.53
WW CSS	PPL Electric Utilities/419054	279.52	278.85	345.75	457.04	474.15	941.31	386.44	472.74	510.96	406.52	371.73	394.63	5,319.62
WW CSS	PPL Electric Utilities/Allentown	6,924.10	6,992.24	6,853.22	6,577.76	5,735.90	7,718.81	7,486.84	7,362.10	7,503.50	7,528.72	7,338.09	7,450.85	85,472.13
WW CSS	West Penn Power	1,693.57	1,724.53	1,587.23	1,572.16	1,676.24	2,067.88	2,344.86	2,543.61	2,705.90	2,460.51	1,363.82	3,070.73	24,811.05
Total WW CSS		**$91,504.50**	**$91,437.37**	**$81,091.37**	**$86,970.73**	**$78,109.65**	**$103,888.87**	**$117,911.81**	**$137,037.94**	**$117,141.48**	**$112,973.76**	**$106,103.49**	**$106,337.97**	**$1,230,508.94**

Future Test Year - adjusted for rate changes

COS Segment	Vendor	2025 Jul-25	2025 Aug-25	2025 Sep-25	2025 Oct-25	2025 Nov-25	2025 Dec-25	2026 Jan-26	2026 Feb-26	2026 Mar-26	2026 Apr-26	2026 May-26	2026 Jun-26	12 Mo Jun 2026 Adjusted Total
WW CSS	Calpine Energy Solutions	6,571.16	6,576.33	6,268.67	5,895.49	6,198.77	6,397.51	15,025.27	14,685.48	0.00	10,515.82	8,540.21	7,837.63	94,512.32
WW CSS	Constellation NewEnergy/4640	63,863.14	67,638.36	57,648.52	61,025.06	57,543.69	79,121.32	85,142.37	104,128.59	89,167.26	79,890.37	75,103.26	76,845.00	897,116.95
WW CSS	Duquesne Light Company	23,979.87	20,690.26	19,079.29	22,555.53	16,781.48	20,930.55	22,350.01	27,664.06	30,088.99	26,696.95	27,222.93	27,771.89	285,811.80
WW CSS	Peoples/644760	58.40	57.90	59.41	180.04	423.65	1,204.24	1,739.95	0.00	2,640.18	590.92	213.70	172.14	7,340.53
WW CSS	PPL Electric Utilities/419054	279.52	278.85	345.75	457.04	474.15	941.31	386.44	472.74	510.96	406.52	371.73	394.63	5,319.62
WW CSS	PPL Electric Utilities/Allentown	6,924.10	6,992.24	6,853.22	6,577.76	5,735.90	7,718.81	7,486.84	7,362.10	7,503.50	7,528.72	7,338.09	7,450.85	85,472.13
WW CSS	West Penn Power	1,693.57	1,724.53	1,587.23	1,572.16	1,676.24	2,067.88	2,344.86	2,543.61	2,705.90	2,460.51	1,363.82	3,070.73	24,811.05
Total WW CSS		**$103,369.77**	**$103,958.46**	**$91,842.10**	**$98,263.08**	**$88,833.87**	**$118,381.61**	**$134,475.74**	**$156,856.58**	**$132,616.79**	**$128,089.81**	**$120,153.74**	**$123,542.87**	**$1,400,384.41**

Fully Projected Future Test Year - adjusted for rate changes

COS Segment	Vendor	2026 Jul-26	2026 Aug-26	2026 Sep-26	2026 Oct-26	2026 Nov-26	2026 Dec-26	2027 Jan-27	2027 Feb-27	2027 Mar-27	2027 Apr-27	2027 May-27	2027 Jun-27	12 Mo Jun 2027 Adjusted Total
WW CSS	Calpine Energy Solutions	6,768.30	6,773.62	6,456.73	6,072.35	6,384.73	6,589.43	15,476.02	15,126.05	0.00	10,831.30	8,796.41	8,072.76	97,347.69
WW CSS	Constellation NewEnergy/4640	66,736.99	70,682.08	60,242.71	63,771.19	60,133.16	82,681.78	88,973.78	108,814.38	93,179.79	83,485.44	78,482.91	80,303.03	937,487.22
WW CSS	Duquesne Light Company	23,979.87	20,690.26	19,079.29	22,555.53	16,781.48	20,930.55	22,350.01	27,664.06	30,088.99	26,696.95	27,222.93	27,771.89	285,811.80
WW CSS	Peoples/644760	58.40	57.90	59.41	180.04	423.65	1,204.24	1,739.95	0.00	2,640.18	590.92	213.70	172.14	7,340.53
WW CSS	PPL Electric Utilities/419054	279.52	278.85	345.75	457.04	474.15	941.31	386.44	472.74	510.96	406.52	371.73	394.63	5,319.62
WW CSS	PPL Electric Utilities/Allentown	6,924.10	6,992.24	6,853.22	6,577.76	5,735.90	7,718.81	7,486.84	7,362.10	7,503.50	7,528.72	7,338.09	7,450.85	85,472.13
WW CSS	West Penn Power	1,693.57	1,724.53	1,587.23	1,572.16	1,676.24	2,067.88	2,344.86	2,543.61	2,705.90	2,460.51	1,363.82	3,070.73	24,811.05
Total WW CSS		**$106,440.75**	**$107,199.48**	**$94,624.34**	**$101,186.07**	**$91,609.30**	**$122,133.99**	**$138,757.90**	**$161,982.93**	**$136,629.31**	**$132,000.35**	**$123,789.59**	**$127,236.02**	**$1,443,590.04**

Purchased Water

Pennsylvania-American Water Company - Water Operations
Purchased Water Summary

			12 Mos June 2025		12 Mos June 2026				FFFTY	
District	Location	Acct Number	Base Yr Expense	Consumption Gallons (000's)	Annualized FTY Expense	Annualized FTY Gallons (000)	FTY-BY Variance Expense	FTY-BY Variance Gallons (000)	Annualized FFFTY Expense	FFFTY-FTY Variance Expense
2423	Route 48 Road	M-099-050-50	$0	-	$0	-	$0	-	$0	$0
2423	RTE 711- PERRY	S-351-104-00	562,524	224,151	567,106	224,151	4,582	-	567,106	-
2423	104 Royal Palm Alley	S-351-104-25	49,620	19,767	50,015	19,767	394	-	50,015	-
2423	Fifth & Wine St Intercnct, Connellsville	S-351-113-00	28,795	11,479	29,046	11,479	251	-	29,046	-
2423	Cramer Ave	S-351-107-00	174,543	69,541	175,943	69,541	1,400	-	175,943	-
2423	Uniontown Booster Station	S-351-109-00	771,955	307,727	778,553	307,727	6,598	-	778,553	-
2422	Rte 51 Opferville	S-355-008-00	26,696	2,398	29,407	2,398	2,711	-	29,407	-
2422	Williamsport Rd.	S-082-201-00	0	-	-	-	0	-	0	-
2423	Rte 119 & Pine Motel	14461	15,263	310	11,733	20	(3,530)	(290)	11,733	-
2423	Airport Rd-U Town Dist	14250.1	0	-			0	-	0	-
2423	Connellsville Airport	G301-01770	0	-			0	-	0	-
2423	Connellsville Airport- 2"	14537.1	0	-			0	-	0	-
2423	Rte 119-Mt. Braddock	14250.2	0	-			0	-	0	-
2423	Mt Braddock-Percy	14250.5	0	-			0	-	0	-
2423	Lappa-Rocks Work Rd.	20428	296	14	344	14	48	-	344	-
2423	Sensus- Gallatin Ave	14250.6	0	-			0	-	0	-
2425	Rte 40 Brownsville	14289.1	11,556	-	11,556	-	0	-	11,556	-
2423	Breakiron Connection	050205	20,639	2,268	20,639	2,268	0	-	20,639	-
2411	Arlington Ave	5057737-1009331	145,855	-	111,323	-	(34,532)	-	111,323	-
2451	619 School Ln	349461	8,753	99	8,907	97	154	(2)	8,907	-
2451	Springfield Pike	2033 97	14,031	400	15,053	436	1,021	36	15,053	-
2451	Rte. 202 @ Whitpain	90017600	2,100	288	2,098	288	(2)	-	2,098	-
2451	Rte. 202 @ Whitpain	90017600-22759	0	-	0	-	0	-	0	-
2464	Covered Bridge	9165	0	-	0	-	0	-	0	-
2464	Township Line @ Pumphouse	9166	3,400	-	3,400	-	0	-	3,400	-
2464	Sowers Ave	3.01	467,353	61,089	467,353	61,089	0	-	467,353	1
2425	Daisytown Road Meter Pit	40058-0	2,160	175	2,416	175	256	-	2,416	-
2474	302 Morea Rd, Frackville	8104900	1,074	92	1,113	92	39	-	1,113	-
2474	Laural Ridge, Frackville	8105000	20,999	2,732	20,999	2,732	0	-	20,999	-
2474	S Eleanor Ave	8104800	907	9	943	9	36	-	943	-
2459/246305	501 S. 19th St.	28656.01	228,721	61,694	277,613	61,694	48,893	-	277,613	-
2459/246305	Seidel St.	550470.1	605	14	605	14	0	-	605	-
2459/246305	Meter Pit at St. Lawrence Ave & Bigaman St.	550470.2	117,976	38,953	117,976	45,163	0	6,209	117,976	-
2462	W. Penn Ave.	15544-01	17,130	1,664	18,034	1,664	903	-	18,034	-
2451	North Wales Interconnect	529950-130668	2,833	509	2,833	509	0	-	2,833	-
2461	Veolia Water - 19th St Interconnect	40200471-9991-304	2,708	402	2,708	402	0	-	2,708	-
2424	2790 Sugar Grove Interconnect - Dilliner PA	802000000.0098	753							
2451	DRBS-Norristown	Diversion Rights	43,319	-	43,319	-	0	-	43,319	-
2456	DRBC-Blue Mountain	Diversion Rights	5,585	-	5,585	-	0	-	5,585	-
2455	DRBC-Bangor System	Diversion Rights	76	-	76	-	0	-	76	-
2452	DRBS-Yardley	Diversion Rights	10,722	-	10,722	-	0	-	10,722	-
2464	DRBS-Home Royersford	Diversion Rights	7,700	-	7,700	-	0	-	7,700	-
2491	DRBS-Hershey - Bear Creek	Diversion Rights	5	-	19	-	14	-	19	-
2465	DRBS-Coatesville - W Brandywine Creek	Diversion Rights	162	-	648	-	486	-	648	-
	Change in Accrual/Adjustments		13,740							
		Totals Purchased	**$2,780,552**	**805,777**	**$2,795,783**	**811,730**	**$29,722**	**5,953**	**$2,795,785**	**1**

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 110 - Pittsbu PAMV-VY-OPCON
VENDOR: WESTMORELAND
LOCATION: PAAWC-Rippel/Rt 48 Road **Engie MAWC**
ACCT #: M-099-050-50 **Location # 2404737**
METER SIZE:

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge 2"	Gallons included with meter charge	Cost per 1,000 gallons, up to 80,000	Cost per 1,000 gallons over 80,000 gallons	Consumption Charge	Cap Surcharge	Total	Difference
2024	JUN													
2024	JUL													
2024	AUG													
2024	SEP													
2024	OCT													
2024	NOV													
2024	DEC													
2025	JAN					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2025	FEB					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2025	MAR					0	85.70	2.00	8.57	5.37	0.00	0.34	86.04	86.04
2025	APR					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2025	MAY					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2025	JUN					0	85.70	2.00	8.57	5.37	0.00	0.34	86.04	86.04
		$0.00	0			0								

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge 2"	Gallons included with meter charge	Cost per 1,000 gallons, up to 80,000	Cost per 1,000 gallons over 80,000 gallons	Consumption Charge	Cap Surcharge	Total	Difference
2025	JUL					0	$85.70	$2.00	$8.57	$5.37	$0.00	$0.00	$85.70	$85.70
2025	AUG					0	85.70	2.00	8.57	5.37	0.00	0.00	85.70	85.70
2025	SEP					0	85.70	2.00	8.57	5.37	0.00	0.00	85.70	85.70
2025	OCT					0	85.70	2.00	8.57	5.37	0.00	0.00	85.70	85.70
2025	NOV					0	85.70	2.00	8.57	5.37	0.00	0.00	85.70	85.70
2025	DEC					0	85.70	2.00	8.57	5.37	0.00	0.00	85.70	85.70
2026	JAN					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2026	FEB					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2026	MAR					0	85.70	2.00	8.57	5.37	0.00	0.34	86.04	86.04
2026	APR					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2026	MAY					0	85.70	2.00	8.57	5.37	0.00	0.33	86.03	86.03
2026	JUN					0	85.70	2.00	8.57	5.37	0.00	0.34	86.04	86.04
		$0.00	0			0								

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 230 - Connellsville
VENDOR: WESTMORELAND
LOCATION: Perry St off Snyder Ave **Engie MAWC**
ACCT #: S-351-104-00 Snyder St 36" **Location # 2404238**
METER SIZE: 36" and 54" Snyder St 54"

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference	
2024	JUL	$47,970.33	19,188	06/19/24	07/17/24	28	$2.50	$47,970.00	$0.33	$47,970.33	$0.00	
2024	AUG	48,892.83	19,557	07/17/24	08/15/24	29	2.50	48,892.50	0.33	48,892.83	0.00	
2024	SEP	49,987.84	19,995	08/15/24	09/16/24	32	2.50	49,987.50	0.34	49,987.84	0.00	
2024	OCT	46,450.33	18,580	09/16/24	10/16/24	30	2.50	46,450.00	0.33	46,450.33	0.00	
2024	NOV	45,437.83	18,175	10/16/24	11/15/24	30	2.50	45,437.50	0.33	45,437.83	0.00	
2024	DEC	50,192.84	20,077	11/15/24	12/18/24	33	2.50	50,192.50	0.34	50,192.84	0.00	
2025	JAN	52,647.83	21,059	12/18/24	01/22/25	35	2.50	52,647.50	0.33	52,647.83	0.00	
2025	FEB	40,257.83	16,103	01/22/25	02/19/25	28	2.50	40,257.50	0.33	40,257.83	0.00	
2025	MAR	46,820.52	18,506	02/19/25	03/21/25	30	2.53	46,820.18	0.34	46,820.52	0.00	rate increase
2025	APR	38,992.69	15,412	03/21/25	04/17/25	27	2.53	38,992.36	0.33	38,992.69	0.00	
2025	MAY	44,890.12	17,743	04/17/25	05/16/25	29	2.53	44,889.79	0.33	44,890.12	0.00	
2025	JUN	49,983.02	19,756	05/16/25	06/16/25	31	2.53	49,982.68	0.34	49,983.02	0.00	
		$562,524.01	224,151			362						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	$48,545.97	19,188			28	$2.53	$48,545.64	$0.33	$48,545.97	$0.00
2025	AUG	49,479.54	19,557			29	2.53	49,479.21	0.33	49,479.54	0.00
2025	SEP	50,587.69	19,995			32	2.53	50,587.35	0.34	50,587.69	0.00
2025	OCT	47,007.73	18,580			30	2.53	47,007.40	0.33	47,007.73	0.00
2025	NOV	45,983.08	18,175			30	2.53	45,982.75	0.33	45,983.08	0.00
2025	DEC	50,795.15	20,077			33	2.53	50,794.81	0.34	50,795.15	0.00
2026	JAN	53,279.60	21,059			35	2.53	53,279.27	0.33	53,279.60	0.00
2026	FEB	40,740.92	16,103			28	2.53	40,740.59	0.33	40,740.92	0.00
2026	MAR	46,820.52	18,506			30	2.53	46,820.18	0.34	46,820.52	0.00
2026	APR	38,992.69	15,412			27	2.53	38,992.36	0.33	38,992.69	0.00
2026	MAY	44,890.12	17,743			29	2.53	44,889.79	0.33	44,890.12	0.00
2026	JUN	49,983.02	19,756			31	2.53	49,982.68	0.34	49,983.02	0.00
		$567,106.03	224,151			362					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 230 - Connellsville PACN-CV-SNYST-54IC
VENDOR: WESTMORELAND Snyder St 54"
LOCATION: 102 Royal Palm Alley **Engie MAWC**
ACCT #: S-351-104-25 **Location # 2404631**
METER SIZE: 2 & 8

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference	
2024	JUL	$3,527.83	1,411	06/19/24	07/17/24	28	$2.50	$3,527.50	$0.33	$3,527.83	$0.00	
2024	AUG	3,652.83	1,461	07/17/24	08/15/24	29	2.50	3,652.50	0.33	3,652.83	0.00	
2024	SEP	4,237.84	1,695	08/15/24	09/16/24	32	2.50	4,237.50	0.34	4,237.84	0.00	
2024	OCT	4,022.83	1,609	09/16/24	10/16/24	30	2.50	4,022.50	0.33	4,022.83	0.00	
2024	NOV	4,180.33	1,672	10/16/24	11/15/24	30	2.50	4,180.00	0.33	4,180.33	0.00	
2024	DEC	4,582.84	1,833	11/15/24	12/18/24	33	2.50	4,582.50	0.34	4,582.84	0.00	
2025	JAN	4,867.83	1,947	12/18/24	01/22/25	35	2.50	4,867.50	0.33	4,867.83	0.00	
2025	FEB	3,787.83	1,515	01/22/25	02/19/25	28	2.50	3,787.50	0.33	3,787.83	0.00	
2025	MAR	4,475.91	1,769	02/19/25	03/21/25	30	2.53	4,475.57	0.34	4,475.91	0.00	rate increase
2025	APR	3,385.47	1,338	03/21/25	04/17/25	27	2.53	3,385.14	0.33	3,385.47	0.00	
2025	MAY	4,248.20	1,679	04/17/25	05/16/25	29	2.53	4,247.87	0.33	4,248.20	0.00	
2025	JUN	4,650.48	1,838	05/16/25	06/16/25	31	2.53	4,650.14	0.34	4,650.48	0.00	
		$49,620.22	19,767			362						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	$3,570.16	1,411			28	$2.53	$3,569.83	$0.33	$3,570.16	$0.00
2025	AUG	3,696.66	1,461			29	2.53	3,696.33	0.33	3,696.66	0.00
2025	SEP	4,288.69	1,695			32	2.53	4,288.35	0.34	4,288.69	0.00
2025	OCT	4,071.10	1,609			30	2.53	4,070.77	0.33	4,071.10	0.00
2025	NOV	4,230.49	1,672			30	2.53	4,230.16	0.33	4,230.49	0.00
2025	DEC	4,637.83	1,833			33	2.53	4,637.49	0.34	4,637.83	0.00
2026	JAN	4,926.24	1,947			35	2.53	4,925.91	0.33	4,926.24	0.00
2026	FEB	3,833.28	1,515			28	2.53	3,832.95	0.33	3,833.28	0.00
2026	MAR	4,475.91	1,769			30	2.53	4,475.57	0.34	4,475.91	0.00
2026	APR	3,385.47	1,338			27	2.53	3,385.14	0.33	3,385.47	0.00
2026	MAY	4,248.20	1,679			29	2.53	4,247.87	0.33	4,248.20	0.00
2026	JUN	4,650.48	1,838			31	2.53	4,650.14	0.34	4,650.48	0.00
		$50,014.51	19,767			362					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT: 230 - Connellsville PACN-CV-5WIN
VENDOR: WESTMORELAND **Engie MAWC**
LOCATION: 5TH & WINE, CONNELLSVILLE **Location # 2402195**
ACCT #: S-351-113-00
METER SIZE: 4"

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference	
2024	JUL	$4,755.33	1,902	06/19/24	07/17/24	28	$2.50	$4,755.00	$0.33	$4,755.33	$0.00	
2024	AUG	4,815.33	1,926	07/17/24	08/15/24	29	2.50	4,815.00	0.33	4,815.33	0.00	
2024	SEP	1,705.34	682	08/15/24	09/16/24	32	2.50	1,705.00	0.34	1,705.34	0.00	
2024	OCT	1,467.83	587	09/16/24	10/16/24	30	2.50	1,467.50	0.33	1,467.83	0.00	
2024	NOV	1,510.33	604	10/16/24	11/15/24	30	2.50	1,510.00	0.33	1,510.33	0.00	
2024	DEC	1,970.34	788	11/15/24	12/18/24	33	2.50	1,970.00	0.34	1,970.34	0.00	
2025	JAN	2,200.33	880	12/18/24	01/22/25	35	2.50	2,200.00	0.33	2,200.33	0.00	
2025	FEB	2,497.83	999	01/22/25	02/19/25	28	2.50	2,497.50	0.33	2,497.83	0.00	
2025	MAR	2,510.10	992	02/19/25	03/21/25	30	2.53	2,509.76	0.34	2,510.10	0.00	rate increase
2025	APR	1,571.46	621	03/21/25	04/17/25	27	2.53	1,571.13	0.33	1,571.46	0.00	
2025	MAY	1,705.55	674	04/17/25	05/16/25	29	2.53	1,705.22	0.33	1,705.55	0.00	
2025	JUN	2,085.06	824	05/16/25	06/16/25	31	2.53	2,084.72	0.34	2,085.06	0.00	
		$28,794.83	11,479			362						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	$4,812.39	1,902			28	$2.53	$4,812.06	$0.33	$4,812.39	$0.00
2025	AUG	4,873.11	1,926			29	2.53	4,872.78	0.33	4,873.11	0.00
2025	SEP	1,725.80	682			32	2.53	1,725.46	0.34	1,725.80	0.00
2025	OCT	1,485.44	587			30	2.53	1,485.11	0.33	1,485.44	0.00
2025	NOV	1,528.45	604			30	2.53	1,528.12	0.33	1,528.45	0.00
2025	DEC	1,993.98	788			33	2.53	1,993.64	0.34	1,993.98	0.00
2026	JAN	2,226.73	880			35	2.53	2,226.40	0.33	2,226.73	0.00
2026	FEB	2,527.80	999			28	2.53	2,527.47	0.33	2,527.80	0.00
2026	MAR	2,510.10	992			30	2.53	2,509.76	0.34	2,510.10	0.00
2026	APR	1,571.46	621			27	2.53	1,571.13	0.33	1,571.46	0.00
2026	MAY	1,705.55	674			29	2.53	1,705.22	0.33	1,705.55	0.00
2026	JUN	2,085.06	824			31	2.53	2,084.72	0.34	2,085.06	0.00
		$29,045.87	11,479			362					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 230 - Connellsville PACN-CV-CRAM
VENDOR: WESTMORELAND **Engie MAWC**
LOCATION: 307 CRAMER AVE **Location # 2404632**
ACCT #: S-351-107-00
METER SIZE: 2" & 4"

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference	
2024	JUL	$17,420.33	6,968	06/19/24	07/17/24	28	2.50	$17,420.00	$0.33	$17,420.33	$0.00	
2024	AUG	16,047.83	6,419	07/17/24	08/15/24	29	2.50	16,047.50	0.33	16,047.83	0.00	
2024	SEP	12,392.84	4,957	08/15/24	09/16/24	32	2.50	12,392.50	0.34	12,392.84	0.00	
2024	OCT	7,807.83	3,123	09/16/24	10/16/24	30	2.50	7,807.50	0.33	7,807.83	0.00	
2024	NOV	12,995.33	5,198	10/16/24	11/15/24	30	2.50	12,995.00	0.33	12,995.33	0.00	
2024	DEC	14,582.84	5,833	11/15/24	12/18/24	33	2.50	14,582.50	0.34	14,582.84	0.00	
2025	JAN	17,457.83	6,983	12/18/24	01/22/25	35	2.50	17,457.50	0.33	17,457.83	0.00	
2025	FEB	17,932.83	7,173	01/22/25	02/19/25	28	2.50	17,932.50	0.33	17,932.83	0.00	
2025	MAR	16,675.57	6,591	02/19/25	03/21/25	30	2.53	16,675.23	0.34	16,675.57	0.00	rate change
2025	APR	10,153.22	4,013	03/21/25	04/17/25	27	2.53	10,152.89	0.33	10,153.22	0.00	
2025	MAY	14,320.13	5,660	04/17/25	05/16/25	29	2.53	14,319.80	0.33	14,320.13	0.00	
2025	JUN	16,756.53	6,623	05/16/25	06/16/25	31	2.53	16,756.19	0.34	16,756.53	0.00	
		$174,543.11	69,541			362						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	$17,629.37	6,968			28	$2.53	$17,629.04	$0.33	$17,629.37	$0.00
2025	AUG	16,240.40	6,419			29	2.53	16,240.07	0.33	16,240.40	0.00
2025	SEP	12,541.55	4,957			32	2.53	12,541.21	0.34	12,541.55	0.00
2025	OCT	7,901.52	3,123			30	2.53	7,901.19	0.33	7,901.52	0.00
2025	NOV	13,151.27	5,198			30	2.53	13,150.94	0.33	13,151.27	0.00
2025	DEC	14,757.83	5,833			33	2.53	14,757.49	0.34	14,757.83	0.00
2026	JAN	17,667.32	6,983			35	2.53	17,666.99	0.33	17,667.32	0.00
2026	FEB	18,148.02	7,173			28	2.53	18,147.69	0.33	18,148.02	0.00
2026	MAR	16,675.57	6,591			30	2.53	16,675.23	0.34	16,675.57	0.00
2026	APR	10,153.22	4,013			27	2.53	10,152.89	0.33	10,153.22	0.00
2026	MAY	14,320.13	5,660			29	2.53	14,319.80	0.33	14,320.13	0.00
2026	JUN	16,756.53	6,623			31	2.53	16,756.19	0.34	16,756.53	0.00
		$175,942.73	69,541			362					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 230 - Uniontown PAUT-OP-ICMTR
VENDOR: WESTMORELAND MAWC's ICWTP SFR to PAWC Meter Vault **Engie MAWC**
LOCATION: Uniontown **Location # 2404463**
ACCT #: S-351-109-00
METER SIZE: 10"

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference	
2024	JUL	61,857.83	24,743	06/16/24	07/17/24	31	2.50	61,857.50	0.33	61,857.83	0.00	
2024	AUG	61,867.83	24,747	07/17/24	08/15/24	29	2.50	61,867.50	0.33	61,867.83	0.00	
2024	SEP	67,512.84	27,005	08/15/24	09/16/24	32	2.50	67,512.50	0.34	67,512.84	0.00	
2024	OCT	66,320.33	26,528	09/16/24	10/16/24	30	2.50	66,320.00	0.33	66,320.33	0.00	
2024	NOV	59,557.83	23,823	10/16/24	11/15/24	30	2.50	59,557.50	0.33	59,557.83	0.00	
2024	DEC	68,350.34	27,340	11/15/24	12/18/24	33	2.50	68,350.00	0.34	68,350.34	0.00	
2025	JAN	84,130.33	33,652	12/18/24	01/22/25	35	2.50	84,130.00	0.33	84,130.33	0.00	
2025	FEB	80,235.33	32,094	01/22/25	02/19/25	28	2.50	80,235.00	0.33	80,235.33	0.00	
2025	MAR	66,754.39	26,385	02/19/25	03/21/25	30	2.53	66,754.05	0.34	66,754.39	0.00	rate change
2025	APR	41,128.01	16,256	03/21/25	04/17/25	27	2.53	41,127.68	0.33	41,128.01	0.00	
2025	MAY	52,173.99	20,622	04/17/25	05/16/25	29	2.53	52,173.66	0.33	52,173.99	0.00	
2025	JUN	62,066.30	24,532	05/16/25	06/16/25	31	2.53	62,065.96	0.34	62,066.30	0.00	
		$771,955.35	307,727			365						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	$62,600.12	24,743			31	$2.53	$62,599.79	$0.33	$62,600.12	$0.00
2025	AUG	62,610.24	24,747			29	2.53	62,609.91	0.33	62,610.24	0.00
2025	SEP	68,322.99	27,005			32	2.53	68,322.65	0.34	68,322.99	0.00
2025	OCT	67,116.17	26,528			30	2.53	67,115.84	0.33	67,116.17	0.00
2025	NOV	60,272.52	23,823			30	2.53	60,272.19	0.33	60,272.52	0.00
2025	DEC	69,170.54	27,340			33	2.53	69,170.20	0.34	69,170.54	0.00
2026	JAN	85,139.89	33,652			35	2.53	85,139.56	0.33	85,139.89	0.00
2026	FEB	81,198.15	32,094			28	2.53	81,197.82	0.33	81,198.15	0.00
2026	MAR	66,754.39	26,385			30	2.53	66,754.05	0.34	66,754.39	0.00
2026	APR	41,128.01	16,256			27	2.53	41,127.68	0.33	41,128.01	0.00
2026	MAY	52,173.99	20,622			29	2.53	52,173.66	0.33	52,173.99	0.00
2026	JUN	62,066.30	24,532			31	2.53	62,065.96	0.34	62,066.30	0.00
		$778,553.31	307,727			365					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 110 - Pittsbu PAMV-VY-OPCON
VENDOR: WESTMORELAND
LOCATION: Rte 51 Opferville **Engie MAWC**
ACCT #: S-355-008-00 **Location # 2404666**
METER SIZE: 2" & 6"

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge 2"	Meter Charge 6"	Gallons included with meter charge	Cost per 1,000 gallons, up to 80,000	Cost per 1,000 gallons over 80,000 gallons	Consumption Charge	Cap Surcharge	Total	Difference	
2024	JUL	$2,127.59	196	06/18/24	07/16/24	28	$93.60	$534.86	$2.00	$9.40	$6.60	$1,498.80	$0.33	$2,127.59	$0.00	
2024	AUG	2,107.79	193	07/16/24	08/14/24	29	93.60	534.86	2.00	9.40	6.60	1,479.00	0.33	2,107.79	0.00	
2024	SEP	2,286.00	220	08/14/24	09/16/24	33	93.60	534.86	2.00	9.40	6.60	1,657.20	0.34	2,286.00	0.00	
2024	OCT	2,107.79	193	09/16/24	10/15/24	29	93.60	534.86	2.00	9.40	6.60	1,479.00	0.33	2,107.79	0.00	
2024	NOV	2,365.19	232	10/15/24	11/18/24	34	93.60	534.86	2.00	9.40	6.60	1,736.40	0.33	2,365.19	0.00	
2024	DEC	2,094.60	191	11/18/24	12/18/24	30	93.60	534.86	2.00	9.40	6.60	1,465.80	0.34	2,094.60	0.00	
2025	JAN	2,213.39	209	12/18/24	01/21/25	34	93.60	534.86	2.00	9.40	6.60	1,584.60	0.33	2,213.39	0.00	
2025	FEB	2,325.59	226	01/21/25	02/26/25	36	93.60	534.86	2.00	9.40	6.60	1,696.80	0.33	2,325.59	0.00	
2025	MAR	1,896.60	161	02/26/25	03/24/25	26	93.60	534.86	2.00	9.40	6.60	1,267.80	0.34	1,896.60	0.00	
2025	APR	2,315.89	183	03/24/25	04/21/25	28	102.49	585.67	2.00	10.30	8.00	1,627.40	0.33	2,315.89	0.00	rate increase
2025	MAY	2,347.89	187	04/21/25	05/19/25	28	102.49	585.67	2.00	10.30	8.00	1,659.40	0.33	2,347.89	0.00	
2025	JUN	2,507.90	207	05/19/25	06/19/25	31	102.49	585.67	2.00	10.30	8.00	1,819.40	0.34	2,507.90	0.00	
		$26,696.22	2,398			366										

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge 2"	Meter Charge 6"	Gallons included with meter charge	Cost per 1,000 gallons, up to 80,000	Cost per 1,000 gallons over 80,000 gallons	Consumption Charge	Cap Surcharge	Total	Difference
2025	JUL	$2,419.89	196			28	$102.49	$585.67	$2.00	$10.30	$8.00	$1,731.40	$0.33	$2,419.89	$0.00
2025	AUG	2,395.89	193			29	102.49	585.67	2.00	10.30	8.00	1,707.40	0.33	2,395.89	0.00
2025	SEP	2,611.90	220			33	102.49	585.67	2.00	10.30	8.00	1,923.40	0.34	2,611.90	0.00
2025	OCT	2,395.89	193			29	102.49	585.67	2.00	10.30	8.00	1,707.40	0.33	2,395.89	0.00
2025	NOV	2,707.89	232			34	102.49	585.67	2.00	10.30	8.00	2,019.40	0.33	2,707.89	0.00
2025	DEC	2,379.90	191			30	102.49	585.67	2.00	10.30	8.00	1,691.40	0.34	2,379.90	0.00
2026	JAN	2,523.89	209			34	102.49	585.67	2.00	10.30	8.00	1,835.40	0.33	2,523.89	0.00
2026	FEB	2,659.89	226			36	102.49	585.67	2.00	10.30	8.00	1,971.40	0.33	2,659.89	0.00
2026	MAR	2,139.90	161			26	102.49	585.67	2.00	10.30	8.00	1,451.40	0.34	2,139.90	0.00
2026	APR	2,315.89	183			28	102.49	585.67	2.00	10.30	8.00	1,627.40	0.33	2,315.89	0.00
2026	MAY	2,347.89	187			28	102.49	585.67	2.00	10.30	8.00	1,659.40	0.33	2,347.89	0.00
2026	JUN	2,507.90	207			31	102.49	585.67	2.00	10.30	8.00	1,819.40	0.34	2,507.90	0.00
		$29,406.72	2,398			366									

1,000 gallons included with each meter + 2,000 per billing cycle

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT	**110 - Pittsburgh**	Opferville MAWC Interconnection
VENDOR:	**WESTMORELAND**	PAMV-VY-WPCON
LOCATION:	**Williamsport Rd**	**Engie MAWC**
ACCT #:	**S-082-201-00**	**Location # 2404602**
METER SIZE:	**1"**	

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	First 3,000 gal	Next 237,000 gal	Consumption Charge	Cap Surchg	Total	Difference
2024	JUL	Q3					0	$91.91	$0.00	$8.57	$0.00	$1.00	$92.91	($92.91)
2024	AUG													
2024	SEP													
2024	OCT	Q4					0	91.91	0.00	8.57	0.00	1.00	92.91	(92.91)
2024	NOV													
2024	DEC													
2025	JAN	Q1					0	91.91	0.00	8.57	0.00	1.00	92.91	(92.91)
2025	FEB													
2025	MAR													
2025	APR	Q2					0	91.91	0.00	8.57	0.00	1.00	92.91	(92.91)
2025	MAY													
2025	JUN													
			$0.00	0			0							

No longer used - per Jasun Stanton

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	First 3,000 gal	Next 237,000 gal	Consumption Charge	Cap Surchg	Total	Difference
2025	JUL	Q3												
2025	AUG													
2025	SEP													
2025	OCT	Q4												
2025	NOV													
2025	DEC													
2026	JAN	Q1												
2026	FEB													
2026	MAR													
2026	APR	Q2												
2026	MAY													
2026	JUN													
			$0.00	0			0							

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **230 - Connellsville** PACN-CV-MORL.
VENDOR: **NORTH FAYETTE**
LOCATION: **Pines Motel M Morrell Connection** **Engie NORTH FAYETTE**
ACCT #: **14461** **Location # 2404636**
METER SIZE: **6"**

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Total	Difference
2024	JUN	$3,529.50	290	05/29/24	06/25/24	27	$963.00	$8.85	$8.80	$2,566.50	$3,529.50	$0.00
2024	JUL	1,140.00	20	06/25/24	07/31/24	36	963.00	8.85	8.80	177.00	1,140.00	0.00
2024	AUG	963.00	0	07/31/24	08/27/24	27	963.00	8.85	8.80	0.00	963.00	0.00
2024	SEP	963.00	0	08/27/24	09/23/24	27	963.00	8.85	8.80	0.00	963.00	0.00
2024	OCT	963.00	0	09/23/24	10/24/24	31	963.00	8.85	8.80	0.00	963.00	0.00
2024	NOV	963.00	0	10/24/24	11/20/24	27	963.00	8.85	8.80	0.00	963.00	0.00
2024	DEC	963.00	0	11/20/24	12/30/24	40	963.00	8.85	8.80	0.00	963.00	0.00
2025	JAN	963.00	0	12/30/24	01/27/25	28	963.00	8.85	8.80	0.00	963.00	0.00
2025	FEB	963.00	0	01/27/25	02/24/25	28	963.00	8.85	8.80	0.00	963.00	0.00
2025	MAR	963.00	0	02/24/25	03/25/25	29	963.00	8.85	8.80	0.00	963.00	0.00
2025	APR	963.00	0	03/25/25	04/25/25	31	963.00	8.85	8.80	0.00	963.00	0.00
2025	MAY	963.00	0	04/25/25	05/25/25	30	963.00	8.85	8.80	0.00	963.00	0.00
2025	JUN	963.00	0	05/25/25	06/25/25	31	963.00	8.85	8.80	0.00	963.00	0.00
		$15,262.50	310			392						

NOTE
Per Dan Hufton, this is an emergency connection with North Fayette that typically won't have regular use, but we want to keep active in case of emergency.

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Total	Difference
2025	JUL	$1,140.00	20			36	$963.00	$8.85	$8.80	$177.00	$1,140.00	$0.00
2025	AUG	963.00	0			27	963.00	8.85	8.80	0.00	963.00	0.00
2025	SEP	963.00	0			27	963.00	8.85	8.80	0.00	963.00	0.00
2025	OCT	963.00	0			31	963.00	8.85	8.80	0.00	963.00	0.00
2025	NOV	963.00	0			27	963.00	8.85	8.80	0.00	963.00	0.00
2025	DEC	963.00	0			40	963.00	8.85	8.80	0.00	963.00	0.00
2026	JAN	963.00	0			28	963.00	8.85	8.80	0.00	963.00	0.00
2026	FEB	963.00	0			28	963.00	8.85	8.80	0.00	963.00	0.00
2026	MAR	963.00	0			29	963.00	8.85	8.80	0.00	963.00	0.00
2026	APR	963.00	0			31	963.00	8.85	8.80	0.00	963.00	0.00
2026	MAY	963.00	0			30	963.00	8.85	8.80	0.00	963.00	0.00
2026	JUN	963.00	0			31	963.00	8.85	8.80	0.00	963.00	0.00
		$11,733.00	20			365						

NOTE
Per Dan Hufton, this is an emergency connection with North Fayette that typically won't have regular use, but we want to keep active in case of emergency.

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 510 Indian Creek Interconnect Meter
VENDOR: NPWA - North Penn Water Authority **North Penn Water Authority**
LOCATION: **Location # 2405074**
ACCT #: **529950-130668**
METER SIZE: 6"

510 Y PANO PA-Norristown Wa PANO-NWHAL-INT North Wales Interc 1,421

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Usage Charge	Per 1,000 gallons	Consumption Charge	Total	Diff
2024	JUL					0		$5.57	$0.00	$0.00	$0.00
2024	AUG					0		5.57	0.00	0.00	0.00
2024	SEP	2,833.32	508.68	09/09/24	09/24/24	15		5.57	2,833.32	2,833.32	0.00
2024	OCT					0		5.57	0.00	0.00	0.00
2024	NOV					0		5.57	0.00	0.00	0.00
2024	DEC					0		5.57	0.00	0.00	0.00
2025	JAN					0		5.57	0.00	0.00	0.00
2025	FEB					0		5.57	0.00	0.00	0.00
2025	MAR					0		5.57	0.00	0.00	0.00
2025	APR					0		5.57	0.00	0.00	0.00
2025	MAY					0		5.57	0.00	0.00	0.00
2025	JUN					0		5.57	0.00	0.00	0.00
		$2,833.32	508.68			15					

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Usage Charge	Per 1,000 gallons	Consumption Charge	Total	Diff
2025	JUL	$0.00	-			0		$5.57	$0.00	$0.00	$0.00
2025	AUG	0.00	-			0		5.57	0.00	0.00	0.00
2025	SEP	2,833.32	508.68			15		5.57	2,833.32	2,833.32	0.00
2025	OCT	0.00	-			0		5.57	0.00	0.00	0.00
2025	NOV	0.00	-			0		5.57	0.00	0.00	0.00
2025	DEC	0.00	-			0		5.57	0.00	0.00	0.00
2026	JAN	0.00	-			0		5.57	0.00	0.00	0.00
2026	FEB	0.00	-			0		5.57	0.00	0.00	0.00
2026	MAR	0.00	-			0		5.57	0.00	0.00	0.00
2026	APR	0.00	-			0		5.57	0.00	0.00	0.00
2026	MAY	0.00	-			0		5.57	0.00	0.00	0.00
2026	JUN	0.00	-			0		5.57	0.00	0.00	0.00
		$2,833.32	508.68			15					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **2423 - Uniontown/Connellsville**
VENDOR: **NORTH FAYETTE**
LOCATION: **Lappa-Rocks Work Rd** **Engie NORTH FAYETTE**
ACCT #: **20428** **old #G-035-01952** **Location # 2404638**
METER SIZE: **5/8"**

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Adjustment	Total	Difference	
2024	JUL														
2024	AUG	Q3	66.98	3.5	05/02/24	08/02/24	92	36.00	8.85	8.00	30.98	0.00	66.98	0.00	
2024	SEP														
2024	OCT														
2024	NOV	Q4	69.63	3.8	08/02/24	11/06/24	96	36.00	8.85	8.00	33.63	0.00	69.63	0.00	
2024	DEC														
2025	JAN														
2025	FEB	Q1	75.71	3.7	11/06/24	02/04/25	90	36.00	8.85	8.00	32.75	0.00	68.75	6.96	previous balance
2025	MAR														
2025	APR														
2025	MAY	Q2	84.15	3.4	02/04/25	05/06/25	91	51.00	9.75	9.10	33.15	0.00	84.15	0.00	rate change
2025	JUN														
			$296.47	14.4			369								

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Adjustment	Total	Difference
2025	JUL													
2025	AUG	Q3	85.13	3.5			92	51.00	9.75	9.10	34.13	0.00	85.13	0.00
2025	SEP													
2025	OCT													
2025	NOV	Q4	88.05	3.8			96	51.00	9.75	9.10	37.05	0.00	88.05	0.00
2025	DEC													
2026	JAN													
2026	FEB	Q1	87.08	3.7			90	51.00	9.75	9.10	36.08	0.00	87.08	0.00
2026	MAR													
2026	APR													
2026	MAY	Q2	84.15	3.4			91	51.00	9.75	9.10	33.15	0.00	84.15	0.00
2026	JUN													
			$344.41	14.4			369							

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT 230 Connellsville
VENDOR: **NORTH FAYETTE**
LOCATION: **Rte 40 Brownsvill Morrell Connection** **Engie NORTH FAYETTE**
ACCT #: **14289.1** **Location # 2404636**
METER SIZE: **6"**

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Total	Difference
2024	JUN	$963.00	0	05/25/24	06/26/24	32	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	JUL	963.00	0	06/26/24	07/25/24	29	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	AUG	963.00	0	07/25/24	08/26/24	32	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	SEP	963.00	0	08/26/24	09/26/24	31	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	OCT	963.00	0	09/26/24	10/28/24	32	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	NOV	963.00	0	10/28/24	11/22/24	25	$963.00	$7.45	$5.15	0.00	963.00	0.00
2024	DEC	963.00	0	11/22/24	12/18/24	26	$963.00	$7.45	$5.15	0.00	963.00	0.00
2025	JAN	963.00	0	12/18/24	01/23/25	36	$963.00	$7.45	$5.15	0.00	963.00	0.00
2025	FEB	963.00	0	01/23/25	02/25/25	33	$963.00	$7.45	$5.15	0.00	963.00	0.00
2025	MAR	963.00	0	02/25/25	03/26/25	29	$963.00	$7.45	$5.15	0.00	963.00	0.00
2025	APR	963.00	0	03/26/25	04/26/25	31	$963.00	$7.45	$5.15	0.00	963.00	0.00
2025	MAY	963.00	0	04/26/25	05/28/25	32	$963.00	$7.45	$5.15	0.00	963.00	0.00
		$11,556.00	0			368						

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 1,000,000	Over 1,000,000	Consumption Charge	Total	Difference
2025	JUN	$963.00	0			32	$963.00	$7.45	$5.15	$0.00	$963.00	$0.00
2025	JUL	963.00	0			29	963.00	7.45	5.15	0.00	963.00	0.00
2025	AUG	963.00	0			32	963.00	7.45	5.15	0.00	963.00	0.00
2025	SEP	963.00	0			31	963.00	7.45	5.15	0.00	963.00	0.00
2025	OCT	963.00	0			32	963.00	7.45	5.15	0.00	963.00	0.00
2025	NOV	963.00	0			25	963.00	7.45	5.15	0.00	963.00	0.00
2025	DEC	963.00	0			26	963.00	7.45	5.15	0.00	963.00	0.00
2026	JAN	963.00	0			36	963.00	7.45	5.15	0.00	963.00	0.00
2026	FEB	963.00	0			33	963.00	7.45	5.15	0.00	963.00	0.00
2026	MAR	963.00	0			29	963.00	7.45	5.15	0.00	963.00	0.00
2026	APR	963.00	0			31	963.00	7.45	5.15	0.00	963.00	0.00
2026	MAY	963.00	0			32	963.00	7.45	5.15	0.00	963.00	0.00
		$11,556.00	0			368						

NOTE

Per Dan Hufton, this is an emergency connection with North Fayette that typically won't have regular use, but we want to keep active in case of emergency.

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT	**230 - Connellsville**	PACN-CV-BRKN	
VENDOR:	**PLEASANT VALLEY**		**Engie Pleasant Valley Water**
LOCATION:	**Breakiron Connection**		**Location # 2404731**
ACCT #:	**** The account numb SAP Supplier #**	**202418**	
METER SIZE:	**2"**		

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Total	Difference
2024	JUN	$1,992.90	219	05/31/24	06/30/24	30	$9.10	$1,992.90	$1,992.90	$0.00
2024	JUL	1,810.90	199	06/30/24	07/31/24	31	9.10	1,810.90	1,810.90	0.00
2024	AUG	1,865.50	205	07/31/24	08/31/24	31	9.10	1,865.50	1,865.50	0.00
2024	SEP	1,565.20	172	08/31/24	09/30/24	30	9.10	1,565.20	1,565.20	0.00
2024	OCT	1,465.10	161	09/30/24	10/31/24	31	9.10	1,465.10	1,465.10	0.00
2024	NOV	1,547.00	170	10/31/24	11/30/24	30	9.10	1,547.00	1,547.00	0.00
2024	DEC	1,601.60	176	11/30/24	12/31/24	31	9.10	1,601.60	1,601.60	0.00
2025	JAN	1,692.60	186	12/31/24	01/31/25	31	9.10	1,692.60	1,692.60	0.00
2025	FEB	1,601.60	176	01/31/25	02/28/25	28	9.10	1,601.60	1,601.60	0.00
2025	MAR	1,929.20	212	02/28/25	03/31/25	31	9.10	1,929.20	1,929.20	0.00
2025	APR	1,783.60	196	03/31/25	04/30/25	30	9.10	1,783.60	1,783.60	0.00
2025	MAY	1,783.60	196	04/30/25	05/31/25	31	9.10	1,783.60	1,783.60	0.00
		$20,638.80	2,268			365				

	Month	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gallons	Consumption Charge	Total	Difference
2025	JUN	$1,992.90	219			30	$9.10	$1,992.90	$1,992.90	$0.00
2025	JUL	1,810.90	199			31	9.10	1,810.90	1,810.90	0.00
2025	AUG	1,865.50	205			31	9.10	1,865.50	1,865.50	0.00
2025	SEP	1,565.20	172			30	9.10	1,565.20	1,565.20	0.00
2025	OCT	1,465.10	161			31	9.10	1,465.10	1,465.10	0.00
2025	NOV	1,547.00	170			30	9.10	1,547.00	1,547.00	0.00
2025	DEC	1,601.60	176			31	9.10	1,601.60	1,601.60	0.00
2026	JAN	1,692.60	186			31	9.10	1,692.60	1,692.60	0.00
2026	FEB	1,601.60	176			28	9.10	1,601.60	1,601.60	0.00
2026	MAR	1,929.20	212			31	9.10	1,929.20	1,929.20	0.00
2026	APR	1,783.60	196			30	9.10	1,783.60	1,783.60	0.00
2026	MAY	1,783.60	196			31	9.10	1,783.60	1,783.60	0.00
		$20,638.80	2,268			365				

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **110 - Pittsburgh** PAPT-Z5-MWBST
VENDOR: **PITTSBURGH WATER AND SEWER AUTHORITY**
LOCATION: **1217 ARLINGTON AVE** **SAP Supplier #** **202405** **Engie PWSA**
ACCT #: **Old Acct# 5057737-1009331** **Acct # 2158947** **Location # 2404727**
METER SIZE: **4"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge	7.16 per 000 Gal	Per contract	Consumption Charge	DSIC	Adjustment	Total	Difference	
2024	MAY	$9,276.90	0	05/02/24	05/31/24	29	$9,276.90	$0.00	$8.08	$0.00			$9,276.90	$0.00	
2024	JUN	9,276.90	0	06/01/24	07/01/24	30	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2024	JUL	34,531.97	0	07/02/24	08/02/24	31	9,276.90	0.00	8.08	0.00		25,255.07	34,531.97	0.00	water charges debit
2024	AUG	9,276.90	0	08/03/24	09/03/24	31	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2024	SEP	9,276.90	0	09/04/24	10/02/24	28	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2024	OCT	9,276.90	0	10/03/24	11/01/24	29	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2024	NOV	9,276.90	0	11/02/24	12/02/24	30	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2024	DEC	9,276.90	0	12/03/24	01/02/25	30	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2025	JAN	9,276.90	0	01/03/25	02/03/25	31	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2025	FEB	9,276.90	0	02/04/25	03/04/25	28	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2025	MAR	9,276.90	0	03/05/25	04/02/25	28	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2025	APR	9,276.90	0	04/03/25	05/02/25	29	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
2025	MAY	9,276.90	0	05/03/25	06/03/25	31	9,276.90	0.00	8.08	0.00			9,276.90	0.00	
		$145,854.77	0												

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge	7.16 per 000 Gal	Per contract	Consumption Charge	DSIC	Adjustment	Total	Difference
2025	JUN	$9,276.90	0			30	$9,276.90	$0.00	$8.08	$0.00			$9,276.90	$0.00
2025	JUL	9,276.90	0			31	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2025	AUG	9,276.90	0			31	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2025	SEP	9,276.90	0			28	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2025	OCT	9,276.90	0			29	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2025	NOV	9,276.90	0			30	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2025	DEC	9,276.90	0			30	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2026	JAN	9,276.90	0			31	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2026	FEB	9,276.90	0			28	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2026	MAR	9,276.90	0			28	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2026	APR	9,276.90	0			29	9,276.90	0.00	8.08	0.00			9,276.90	0.00
2026	MAY	9,276.90	0			31	9,276.90	0.00	8.08	0.00			9,276.90	0.00
		$111,322.80	0											

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **510 - Norristown** PANO-BH-SCHOL
VENDOR: **AQUA PA** **Engie Aqua Pennsylvania**
LOCATION: **619 School Ln. Gı SAP Supplier #** **104638 Location # 2404727**
ACCT #: **349461**
METER SIZE: **4"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Customer Charge	First 2,000 gal	2,000 gal +	Consumption Charge	DSIC Surcharge	State Tax Adjustment Surcharge Credit	Total	Difference	
2024	JUN	$379.52	2	05/29/24	06/17/24	19	$339.47	$14.02	$14.02	$28.03	$13.16	($1.14)	$379.52	($0.00)	
2024	JUL	571.74	1	06/17/24	07/15/24	28	536.00	14.02	14.02	14.02	23.43	(1.71)	571.74	0.00	
2024	AUG	834.01	19	07/15/24	08/15/24	31	536.00	14.02	14.02	266.32	34.18	(2.49)	834.01	(0.00)	
2024	SEP	557.17	0	08/15/24	09/17/24	33	536.00	14.02	14.02	0.00	22.83	(1.66)	557.17	0.00	
2024	OCT	565.21	0	09/17/24	10/17/24	30	536.00	14.02	14.02	0.00	30.87	(1.66)	565.21	0.00	
2024	NOV	565.21	0	10/17/24	11/18/24	32	536.00	14.02	14.02	0.00	30.87	(1.66)	565.21	0.00	
2024	DEC	565.21	0	11/18/24	12/16/24	28	536.00	14.02	14.02	0.00	30.87	(1.66)	565.21	0.00	
2025	JAN	826.09	17	12/16/24	01/16/25	31	536.00	14.02	14.02	238.29	54.97	(3.17)	826.09	0.00	
2025	FEB	751.31	12	01/16/25	02/18/25	33	536.00	14.02	14.02	168.20	50.00	(2.89)	751.31	(0.00)	
2025	MAR	596.53	1	02/18/25	03/19/25	29	585.00	16.90	16.90	16.90	(5.37)	0.00	596.53	0.00	rate increase
2025	APR	650.51	4	03/19/25	04/16/25	28	585.00	16.90	16.90	67.60	(2.09)	0.00	650.51	0.00	
2025	MAY	583.13	0	04/16/25	05/16/25	30	585.00	16.90	16.90	0.00	(1.87)	0.00	583.13	0.00	
2025	JUN	1,307.50	43	05/16/25	06/17/25	32	585.00	16.90	16.90	726.70	(4.20)	0.00	1,307.50	0.00	
		$8,753.14	99			384									

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Customer Charge	First 2,000 gal	2,000 gal +	Consumption Charge	DSIC Surcharge	State Tax Adjustment Surcharge Credit	Total	Difference
2025	JUL	$623.62	1			28	$585.00	$16.90	$16.90	$16.90	$23.43	($1.71)	$623.62	$0.00
2025	AUG	937.79	19			31	585.00	16.90	16.90	321.10	34.18	(2.49)	937.79	0.00
2025	SEP	606.17	0			33	585.00	16.90	16.90	0.00	22.83	(1.66)	606.17	0.00
2025	OCT	614.21	0			30	585.00	16.90	16.90	0.00	30.87	(1.66)	614.21	0.00
2025	NOV	614.21	0			32	585.00	16.90	16.90	0.00	30.87	(1.66)	614.21	0.00
2025	DEC	614.21	0			28	585.00	16.90	16.90	0.00	30.87	(1.66)	614.21	0.00
2026	JAN	924.10	17			31	585.00	16.90	16.90	287.30	54.97	(3.17)	924.10	0.00
2026	FEB	834.91	12			33	585.00	16.90	16.90	202.80	50.00	(2.89)	834.91	0.00
2026	MAR	596.53	1			29	585.00	16.90	16.90	16.90	(5.37)	0.00	596.53	0.00
2026	APR	650.51	4			28	585.00	16.90	16.90	67.60	(2.09)	0.00	650.51	0.00
2026	MAY	583.13	0			30	585.00	16.90	16.90	0.00	(1.87)	0.00	583.13	0.00
2026	JUN	1,307.50	43			32	585.00	16.90	16.90	726.70	(4.20)	0.00	1,307.50	0.00
		$8,906.89	97			365								

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT
VENDOR: **Indian Creek Valley Water Aut Engie Indian Creek Valley Water**
LOCATION: **Springfield Pike** **Location # 2404369**
ACCT #: **2033 97**
Meter size: 6"

	Month	Amount of Bill	Consumption (000) gallons	Beginning Read Date	Ending Read Date	Days	Meter Charge	Price per 1,000 gallons	Consumption Charge	Total	Difference	
2024	JUL	1,264.20	36.9	06/13/24	07/16/24	33	600.00	18.00	664.20	1,264.20	0.00	
2024	AUG	2,148.00	86.0	07/16/24	08/13/24	28	600.00	18.00	1,548.00	2,148.00	0.00	
2024	SEP	1,111.20	28.4	08/13/24	09/13/24	31	600.00	18.00	511.20	1,111.20	0.00	
2024	OCT	1,140.00	30.0	09/13/24	10/14/24	31	600.00	18.00	540.00	1,140.00	0.00	
2024	NOV	1,192.20	32.9	10/14/24	11/13/24	30	600.00	18.00	592.20	1,192.20	0.00	
2024	DEC	1,304.40	32.8	11/13/24	12/13/24	30	600.00	18.00	590.40	1,190.40	114.00	past due amount
2025	JAN	1,275.24	30.9	12/13/24	01/13/25	31	600.00	18.00	556.20	1,156.20	119.04	past due amount
2025	FEB	1,116.60	28.7	01/13/25	02/13/25	31	600.00	18.00	516.60	1,116.60	0.00	
2025	MAR	1,042.80	24.6	02/13/25	03/13/25	28	600.00	18.00	442.80	1,042.80	0.00	
2025	APR	1,231.80	35.1	03/13/25	04/14/25	32	600.00	18.00	631.80	1,231.80	0.00	
2025	MAY	1,204.80	33.6	04/14/25	05/13/25	29	600.00	18.00	604.80	1,204.80	0.00	
2025	JUN											
		$14,031.24	399.9			334						

	Month	Amount of Bill	Consumption (000) gallons	Beginning Read Date	Ending Read Date	Days	Meter Charge	Price per 1,000 gallons	Consumption Charge	Total	Difference
2025	JUL	$1,264.20	36.9			33	$600.00	$18.00	$664.20	$1,264.20	$0.00
2025	AUG	2,148.00	86.0			28	600.00	18.00	1,548.00	2,148.00	0.00
2025	SEP	1,111.20	28.4			31	600.00	18.00	511.20	1,111.20	0.00
2025	OCT	1,140.00	30.0			31	600.00	18.00	540.00	1,140.00	0.00
2025	NOV	1,192.20	32.9			30	600.00	18.00	592.20	1,192.20	0.00
2025	DEC	1,190.40	32.8			30	600.00	18.00	590.40	1,190.40	0.00
2026	JAN	1,156.20	30.9			31	600.00	18.00	556.20	1,156.20	0.00
2026	FEB	1,116.60	28.7			31	600.00	18.00	516.60	1,116.60	0.00
2026	MAR	1,042.80	24.6			28	600.00	18.00	442.80	1,042.80	0.00
2026	APR	1,231.80	35.1			32	600.00	18.00	631.80	1,231.80	0.00
2026	MAY	1,204.80	33.6			29	600.00	18.00	604.80	1,204.80	0.00
2026	JUN	1,254.38	36.4			31	600.00	18.00	654.38	1,254.38	0.00
		$15,052.58	436.3			365					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **2451 - Norristown**
VENDOR: **N. WALES WATER AUTH** **Engie North Wales Water Authority**
LOCATION: **Rt. 202 Whitpain Twp.** **Location # 2404695**
ACCT #: **9001760026447 & 9001760022759** PANO-BL-NBBCC & PANO-BL-NMCCC
METER SIZE: **4", 2"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge *	Standby Charge	Usage @ $2.95/1000 gal	Adjustment	Total	Difference
2024	JUN	$106.95	1.0	05/31/24	06/27/24	27	$104.00	$0.00	$2.95		$106.95	$0.00
2024	JUL	106.95	1.0	06/28/24	07/31/24	33	104.00	0.00	2.95		106.95	0.00
2024	AUG	558.30	154.0	08/01/24	08/29/24	28	104.00	0.00	454.30		558.30	0.00
2024	SEP	104.00	0.0	08/30/24	10/01/24	32	104.00	0.00	0.00		104.00	0.00
2024	OCT	106.95	1.0	10/02/24	10/31/24	29	104.00	0.00	2.95		106.95	0.00
2024	NOV	104.00	0.0	11/01/24	12/03/24	32	104.00	0.00	0.00		104.00	0.00
2024	DEC	383.38	94.0	11/26/24	12/30/24	34	104.00	0.00	277.30	2.08	383.38	0.00
2025	JAN	104.00	0.0	12/31/24	01/30/25	30	104.00	0.00	0.00		104.00	0.00
2025	FEB	163.00	20.0	01/31/25	02/27/25	27	104.00	0.00	59.00		163.00	0.00
2025	MAR	154.15	17.0	02/28/25	03/31/25	31	104.00	0.00	50.15		154.15	0.00
2025	APR	104.00	0.0	04/01/25	04/30/25	29	104.00	0.00	0.00		104.00	0.00
2025	MAY	104.00	0.0	05/01/25	05/29/25	28	104.00	0.00	0.00		104.00	0.00
		$2,099.68	288.0			360						

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge *	Standby Charge	Usage @ $2.95/1000 gal	Adjustment	Total	Difference
2025	JUL	$106.95	1.0			27	$104.00	$0.00	$2.95		$106.95	$0.00
2025	AUG	106.95	1.0			33	104.00	0.00	2.95		106.95	0.00
2025	SEP	558.30	154.0			28	104.00	0.00	454.30		558.30	0.00
2025	OCT	104.00	0.0			32	104.00	0.00	0.00		104.00	0.00
2025	NOV	106.95	1.0			29	104.00	0.00	2.95		106.95	0.00
2025	DEC	104.00	0.0			32	104.00	0.00	0.00		104.00	0.00
2026	JAN	381.30	94.0			34	104.00	0.00	277.30		381.30	0.00
2026	FEB	104.00	0.0			30	104.00	0.00	0.00		104.00	0.00
2026	MAR	163.00	20.0			27	104.00	0.00	59.00		163.00	0.00
2026	APR	154.15	17.0			31	104.00	0.00	50.15		154.15	0.00
2026	MAY	104.00	0.0			29	104.00	0.00	0.00		104.00	0.00
2026	JUN	104.00	0.0			28	104.00	0.00	0.00		104.00	0.00
		$2,097.60	288.0			360						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **2451 - Norristown**
VENDOR: **N. WALES WATER AUTH** **Engie North Wales Water Authority**
LOCATION: **Rt. 202 Whitpain Twp.** **Location # 2404695**
ACCT #: **90017600** PANO-BL-NBBCC & PANO-BL-NMCCC
METER SIZE: **6"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge *	Standby Charge	Usage @ $2.95/1000 gal	Adjustment	Total	Difference
2024	JUN					0	$0.00	$0.00	$0.00		$0.00	$0.00
2024	JUL					0	0.00	0.00	0.00		0.00	0.00
2024	AUG					0	0.00	0.00	0.00		0.00	0.00
2024	SEP					0	0.00	0.00	0.00		0.00	0.00
2024	OCT					0	0.00	0.00	0.00		0.00	0.00
2024	NOV					0	0.00	0.00	0.00		0.00	0.00
2024	DEC					0	0.00	0.00	0.00		0.00	0.00
2025	JAN					0	0.00	0.00	0.00		0.00	0.00
2025	FEB					0	0.00	0.00	0.00		0.00	0.00
2025	MAR					0	0.00	0.00	0.00		0.00	0.00
2025	APR					0	0.00	0.00	0.00		0.00	0.00
2025	MAY					0	0.00	0.00	0.00		0.00	0.00
		$0.00	0			0						

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge *	Standby Charge	Usage @ $2.95/1000 gal	Adjustment	Total	Difference
2025	JUN					0	$0.00	$0.00	$0.00		$0.00	$0.00
2025	JUL					0	0.00	0.00	0.00		0.00	0.00
2025	AUG					0	0.00	0.00	0.00		0.00	0.00
2025	SEP					0	0.00	0.00	0.00		0.00	0.00
2025	OCT					0	0.00	0.00	0.00		0.00	0.00
2025	NOV					0	0.00	0.00	0.00		0.00	0.00
2026	DEC					0	0.00	0.00	0.00		0.00	0.00
2026	JAN					0	0.00	0.00	0.00		0.00	0.00
2026	FEB					0	0.00	0.00	0.00		0.00	0.00
2026	MAR					0	0.00	0.00	0.00		0.00	0.00
2026	APR					0	0.00	0.00	0.00		0.00	0.00
2026	MAY					0	0.00	0.00	0.00		0.00	0.00
		$0.00	0			0						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **640 - Royersford** PARF-PH-PHC2.
VENDOR: **BOROUGH OF PHOENIXVILLE** **Engie The Borough of Phoenixville**
LOCATION: **Township Line & Pumphouse EP** **Location # 2404629**
ACCT #: **9166.01**
METER SIZE: **Multi**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Admin Fee	First 333,333 Gal	Next 1,333,333 Gal	Over 1,666,333 Gal	Consumption Charges	Total	Difference
2024	JUN	$283.33	0	05/22/24	06/14/24	23	$283.33	$4.50	$4.50	$4.50	$0.00	$283.33	$0.00
2024	JUL	283.33	0	06/14/24	07/18/24	34	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2024	AUG	283.33	0	07/18/24	08/26/24	39	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2024	SEP	283.33	0	08/26/24	09/17/24	22	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2024	OCT	283.33	0	09/17/24	10/18/24	31	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2024	NOV	283.33	0	10/18/24	11/18/24	31	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2024	DEC	283.33	0	11/18/24	12/23/24	35	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	JAN	283.33	0	12/23/24	01/16/25	24	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	FEB	283.33	0	01/16/25	02/21/25	36	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	MAR	283.33	0	02/21/25	03/21/25	28	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	APR	283.33	0	03/21/25	04/17/25	27	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	MAY	283.33	0	04/17/25	05/21/25	34	283.33	4.50	4.50	4.50	0.00	283.33	0.00
		$3,399.96	0			364							

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Admin Fee	First 333,333 Gal	Next 1,333,333 Gal	Over 1,666,333 Gal	Consumption Charges	Total	Difference
2025	JUL	$283.33	0			23	$283.33	$4.50	$4.50	$4.50	$0.00	$283.33	$0.00
2025	AUG	283.33	0			34	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	SEP	283.33	0			39	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	OCT	283.33	0			22	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	NOV	283.33	0			31	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2025	DEC	283.33	0			31	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	JAN	283.33	0			35	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	FEB	283.33	0			24	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	MAR	283.33	0			36	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	APR	283.33	0			28	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	MAY	283.33	0			27	283.33	4.50	4.50	4.50	0.00	283.33	0.00
2026	JUN	283.33	0			34	283.33	4.50	4.50	4.50	0.00	283.33	0.00
		$3,399.96	0			364							

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **640 - Royersford** PARF-PH-PHC1.
VENDOR: **BOROUGH OF PHOENIXVILLE**
LOCATION: **Sowers Ave & Covered Bridge** **Engie The Borough of Phoenixville**
ACCT #: **3.01** **Location # 2404629**
METER SIZE: **Multi**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Admin Fee	First 333,333 Gal	Next 1,333,333 Gal	Over 1,666,333 Gal	Consumption Charge	Total	Difference
2024	JUN	$29,250.00	200	05/22/24	06/14/24	23	$0.00	$3.00	$2.45	$2.00	$29,250.00	$29,250.00	$0.00
2024	JUL	40,131.00	6,174	06/14/24	07/18/24	34	0.00	3.00	2.45	2.00	40,131.00	40,131.00	0.00
2024	AUG	41,834.00	6,436	07/18/24	08/26/24	39	0.00	3.00	2.45	2.00	41,834.00	41,834.00	0.00
2024	SEP	45,225.00	6,030	08/26/24	09/17/24	22	0.00	3.00	2.45	2.00	45,225.00	45,225.00	0.00
2024	OCT	40,890.00	5,452	09/17/24	10/18/24	31	0.00	3.00	2.45	2.00	40,890.00	40,890.00	0.00
2024	NOV	41,272.50	5,503	10/18/24	11/18/24	31	0.00	3.00	2.45	2.00	41,272.50	41,272.50	0.00
2024	DEC	34,695.00	4,626	11/18/24	12/22/24	34	0.00	3.00	2.45	2.00	34,695.00	34,695.00	0.00
2025	JAN	39,742.50	5,299	12/22/24	01/16/25	25	0.00	3.00	2.45	2.00	39,742.50	39,742.50	0.00
2025	FEB	53,062.50	7,075	01/16/25	02/21/25	36	0.00	3.00	2.45	2.00	53,062.50	53,062.50	0.00
2025	MAR	33,750.00	3,671	02/21/25	03/21/25	28	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
2025	APR	33,750.00	2,663	03/21/25	04/17/25	27	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
2025	MAY	33,750.00	7,960	04/17/25	05/21/25	34	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
		$467,352.50	61,089			364							

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Admin Fee	First 333,333 Gal	Next 1,333,333 Gal	Over 1,666,333 Gal	Consumption Charge	Total	Difference
2025	JUN	$29,250.00	200			23	$0.00	$3.00	$2.45	$2.00	$29,250.00	$29,250.00	$0.00
2025	JUL	40,131.00	6,174			34	0.00	3.00	2.45	2.00	40,131.00	40,131.00	0.00
2025	AUG	41,834.00	6,436			39	0.00	3.00	2.45	2.00	41,834.00	41,834.00	0.00
2025	SEP	45,225.00	6,030			22	0.00	3.00	2.45	2.00	45,225.00	45,225.00	0.00
2025	OCT	40,890.00	5,452			31	0.00	3.00	2.45	2.00	40,890.00	40,890.00	0.00
2025	NOV	41,272.50	5,503			31	0.00	3.00	2.45	2.00	41,272.50	41,272.50	0.00
2025	DEC	34,695.00	4,626			34	0.00	3.00	2.45	2.00	34,695.00	34,695.00	0.00
2026	JAN	39,742.50	5,299			25	0.00	3.00	2.45	2.00	39,742.50	39,742.50	0.00
2026	FEB	53,062.50	7,075			36	0.00	3.00	2.45	2.00	53,062.50	53,062.50	0.00
2026	MAR	33,750.00	3,671			28	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
2026	APR	33,750.00	2,663			27	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
2026	MAY	33,750.00	7,960			34	0.00	3.00	2.45	2.00	33,750.00	33,750.00	0.00
		$467,352.50	61,089			364							

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **250 - PA-Brownsville Water System** PABV-BV-TCCON
VENDOR: **Tri-County Joint Municipal Authority**
LOCATION: **Daisytown Meter Pit** **Tri-County Joint Municipal Authority**
ACCT #: **40058-0** **Location # 2404724**
METER SIZE: **3/4"**

	Month	Bill Amount	**Consumption (000's)**	Beginning Read Date	Ending Read Date	Days	Service Charge	Usage Charge per 1,000 gallons	Total Usage	CAP Charge	Total Charges	Difference	
2024	JUN	$211.22	17.1	05/31/24	06/28/24	28	$21.67	$10.50	$179.55	$10.00	$211.22	$0.00	
2024	JUL	207.52	17.7	06/28/24	07/31/24	33	21.67	10.50	185.85		207.52	0.00	
2024	AUG	192.82	16.3	07/31/24	08/29/24	29	21.67	10.50	171.15		192.82	0.00	
2024	SEP	218.57	17.8	08/29/24	09/26/24	28	21.67	10.50	186.90	10.00	218.57	0.00	
2024	OCT	248.47	21.6	09/26/24	10/30/24	34	21.67	10.50	226.80		248.47	0.00	
2024	NOV	136.12	10.9	10/30/24	11/26/24	27	21.67	10.50	114.45		136.12	0.00	
2024	DEC	173.42	13.5	11/26/24	12/31/24	35	21.67	10.50	141.75	10.00	173.42	0.00	
2025	JAN	148.72	12.1	12/31/24	01/31/25	31	21.67	10.50	127.05		148.72	0.00	
2025	FEB	128.77	10.2	01/31/25	02/27/25	27	21.67	10.50	107.10		128.77	0.00	
2025	MAR	165.02	12.7	02/27/25	03/31/25	32	21.67	10.50	133.35	10.00	165.02	0.00	
2025	APR	161.87	13.4	03/31/25	04/30/25	30	21.67	10.50	140.20		161.87	0.00	
2025	MAY	167.87	12.1	04/30/25	05/30/25	30	22.67	12.00	145.20		167.87	0.00	rate change
		$2,160.39	175.4			364							

	Month	Bill Amount	**Consumption (000's)**	Beginning Read Date	Ending Read Date	Days	Service Charge	Usage Charge per 1,000 gallons	Total Usage	CAP Charge	Total Charges	Difference
2025	JUN	$237.87	17.1			33	$22.67	$12.00	$205.20	$10.00	$237.87	$0.00
2025	JUL	235.07	17.7			29	22.67	12.00	212.40	0.00	235.07	0.00
2025	AUG	218.27	16.3			28	22.67	12.00	195.60	0.00	218.27	0.00
2025	SEP	246.27	17.8			34	22.67	12.00	213.60	10.00	246.27	0.00
2025	OCT	281.87	21.6			27	22.67	12.00	259.20	0.00	281.87	0.00
2025	NOV	153.47	10.9			35	22.67	12.00	130.80	0.00	153.47	0.00
2025	DEC	194.67	13.5			31	22.67	12.00	162.00	10.00	194.67	0.00
2026	JAN	167.87	12.1			27	22.67	12.00	145.20	0.00	167.87	0.00
2026	FEB	145.07	10.2			32	22.67	12.00	122.40	0.00	145.07	0.00
2026	MAR	185.07	12.7			30	22.67	12.00	152.40	10.00	185.07	0.00
2026	APR	182.90	13.4			30	22.67	12.00	160.23	0.00	182.90	0.00
2026	MAY	167.87	12.1			30	22.67	12.00	145.20	0.00	167.87	0.00
		$2,416.27	175.4			366						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **740 - Frackville** PAFR-FR-SCMA.(consolidated)
VENDOR: **SCHUYLKILL COUNTY**
LOCATION: **302 Morea Rd** Schuylkill County Municipal Authority
ACCT #: **08104900-0** Location # 2402402
METER SIZE: **1"**

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 10 (100 CF Units)	All Other Consumption per 100 CF Unit	Total Consumption	Total	Difference	
2024	JUN	$73.40	0	05/31/24	06/30/24	30	$73.40	$0.00	$5.30	$0.00	$73.40	$0.00	
2024	JUL	73.40	0	06/30/24	07/31/24	31	73.40	0.00	5.30	0.00	73.40	0.00	
2024	AUG	73.40	0	07/31/24	08/31/24	31	73.40	0.00	5.30	0.00	73.40	0.00	
2024	SEP	95.06	13	08/31/24	09/30/24	30	73.40	0.00	7.22	21.66	95.06	0.00	
2024	OCT	95.06	13	09/30/24	10/31/24	31	73.40	0.00	7.22	21.66	95.06	0.00	
2024	NOV	73.40	0	10/31/24	11/30/24	30	73.40	0.00	5.30	0.00	73.40	0.00	
2024	DEC	73.40	0	11/30/24	12/31/24	31	73.40	0.00	5.30	0.00	73.40	0.00	
2025	JAN	94.05	12	01/01/25	01/31/25	30	78.59	0.00	7.73	15.46	94.05	0.00	rate increase
2025	FEB	109.51	14	02/01/25	02/28/25	27	78.59	0.00	7.73	30.92	109.51	0.00	
2025	MAR	124.97	16	03/01/25	03/31/25	30	78.59	0.00	7.73	46.38	124.97	0.00	
2025	APR	101.78	13	04/01/25	04/30/25	29	78.59	0.00	7.73	23.19	101.78	0.00	
2025	MAY	86.32	11	05/01/25	05/31/25	30	78.59	0.00	7.73	7.73	86.32	0.00	
		$1,073.75	92			360							

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 10 (100 CF Units)	All Other Consumption per 100 CF Unit	Total Consumption	Total	Difference
2025	JUN	$78.59	0			30	$78.59	$0.00	$7.73	$0.00	$78.59	$0.00
2025	JUL	78.59	0			31	78.59	0.00	7.73	0.00	78.59	0.00
2025	AUG	78.59	0			31	78.59	0.00	7.73	0.00	78.59	0.00
2025	SEP	101.78	13			30	78.59	0.00	7.73	23.19	101.78	0.00
2025	OCT	101.78	13			31	78.59	0.00	7.73	23.19	101.78	0.00
2025	NOV	78.59	0			30	78.59	0.00	7.73	0.00	78.59	0.00
2025	DEC	78.59	0			31	78.59	0.00	7.73	0.00	78.59	0.00
2026	JAN	94.05	12			30	78.59	0.00	7.73	15.46	94.05	0.00
2026	FEB	109.51	14			27	78.59	0.00	7.73	30.92	109.51	0.00
2026	MAR	124.97	16			30	78.59	0.00	7.73	46.38	124.97	0.00
2026	APR	101.78	13			29	78.59	0.00	7.73	23.19	101.78	0.00
2026	MAY	86.32	11			30	78.59	0.00	7.73	7.73	86.32	0.00
		$1,113.14	92			360						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **740 - Frackville** PAFR-FR-SCMA.(consolidated)
VENDOR: **SCHUYLKILL COUNTY**
LOCATION: **Laural Ridge, Frackville** **Schuylkill County Municipal Authority**
ACCT #: **08105000-0** **Location # 2402206**
METER SIZE: **6"**

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 300CF	All Other Consumption - per 100CF	Total Consumption Charge	Invoice Total	Difference
2024	JUN	$1,700.14	227	05/31/24	06/30/24	30	$856.80	$6.55	$6.21	$843.34	$1,700.14	$0.00
2024	JUL	1,476.32	196	06/30/24	07/31/24	31	856.80	6.55	6.21	619.52	1,476.32	0.00
2024	AUG	1,909.52	256	07/31/24	08/31/24	31	856.80	6.55	6.21	1,052.72	1,909.52	0.00
2024	SEP	1,779.56	238	08/31/24	09/30/24	30	856.80	6.55	6.21	922.76	1,779.56	0.00
2024	OCT	1,765.12	236	09/30/24	10/31/24	31	856.80	6.55	6.21	908.32	1,765.12	0.00
2024	NOV	1,606.28	214	10/31/24	11/30/24	30	856.80	6.55	6.21	749.48	1,606.28	0.00
2024	DEC	2,609.86	353	11/30/24	12/31/24	31	856.80	6.55	6.21	1,753.06	2,609.86	0.00
2025	JAN	1,503.57	186	01/01/25	01/31/25	30	856.80	6.55	6.21	646.77	1,503.57	0.00
2025	FEB	1,704.55	212	02/01/25	02/28/25	27	856.80	6.55	6.21	847.75	1,704.55	0.00
2025	MAR	1,812.77	226	03/01/25	03/31/25	30	856.80	6.55	6.21	955.97	1,812.77	0.00
2025	APR	1,356.70	167	04/01/25	04/30/25	29	856.80	6.55	6.21	499.90	1,356.70	0.00
2025	MAY	1,774.12	221	05/01/25	05/31/25	30	856.80	6.55	6.21	917.32	1,774.12	0.00
		$20,998.51	2,732			360						

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 300CF	All Other Consumption - per 100CF	Total Consumption Charge	Invoice Total	Difference
2025	JUN	$1,700.14	227			30	$856.80	$6.55	$6.21	$843.34	$1,700.14	$0.00
2025	JUL	1,476.32	196			31	856.80	6.55	6.21	619.52	1,476.32	0.00
2025	AUG	1,909.52	256			31	856.80	6.55	6.21	1,052.72	1,909.52	0.00
2025	SEP	1,779.56	238			30	856.80	6.55	6.21	922.76	1,779.56	0.00
2025	OCT	1,765.12	236			31	856.80	6.55	6.21	908.32	1,765.12	0.00
2025	NOV	1,606.28	214			30	856.80	6.55	6.21	749.48	1,606.28	0.00
2025	DEC	2,609.86	353			31	856.80	6.55	6.21	1,753.06	2,609.86	0.00
2026	JAN	1,503.57	186			30	856.80	6.55	6.21	646.77	1,503.57	0.00
2026	FEB	1,704.55	212			27	856.80	6.55	6.21	847.75	1,704.55	0.00
2026	MAR	1,812.77	226			30	856.80	6.55	6.21	955.97	1,812.77	0.00
2026	APR	1,356.70	167			29	856.80	6.55	6.21	499.90	1,356.70	0.00
2026	MAY	1,774.12	221			30	856.80	6.55	6.21	917.32	1,774.12	0.00
		$20,998.51	2,732			360						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **740 - Frackville** PAFR-FR-SCMA.(consolidated)
VENDOR: **SCHUYLKILL COUNTY**
LOCATION: **6 S Eleanor Ave** **Schuylkill County Municipal Authority**
ACCT #: **08104800-0** **Location # 2402402**
METER SIZE: **1"**

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 10 (100 CF Units)	All Other Consumption per 1000 CF Unit	Total Consumption	Total	Difference	
2024	JUN	$73.40	1	05/31/24	06/30/24	30	$73.40	$0.00	$5.60	$0.00	$73.40	$0.00	
2024	JUL	73.40	0	06/30/24	07/31/24	31	73.40	0.00	5.60	0.00	73.40	0.00	
2024	AUG	73.40	1	07/31/24	08/31/24	31	73.40	0.00	5.60	0.00	73.40	0.00	
2024	SEP	73.40	1	08/31/24	09/30/24	30	73.40	0.00	5.60	0.00	73.40	0.00	
2024	OCT	73.40	1	09/30/24	10/31/24	31	73.40	0.00	5.60	0.00	73.40	0.00	
2024	NOV	73.40	1	10/31/24	11/30/24	30	73.40	0.00	5.60	0.00	73.40	0.00	
2024	DEC	73.40	0	11/30/24	12/31/24	31	73.40	0.00	5.60	0.00	73.40	0.00	
2025	JAN	78.59	1	01/01/25	01/31/25	30	78.59	0.00	5.60	0.00	78.59	0.00	rate increase
2025	FEB	78.59	1	02/01/25	02/28/25	27	78.59	0.00	5.60	0.00	78.59	0.00	
2025	MAR	78.59	1	03/01/25	03/31/25	30	78.59	0.00	5.60	0.00	78.59	0.00	
2025	APR	78.59	1	04/01/25	04/30/25	29	78.59	0.00	5.60	0.00	78.59	0.00	
2025	MAY	78.59	0	05/01/25	05/31/25	30	78.59	0.00	5.60	0.00	78.59	0.00	
		$906.75	9			360							

	Month	Bill Amount	Consumption 100 CF	Beginning Read Date	Ending Read Date	Days	Service Charge	First 10 (100 CF Units)	All Other Consumption per 1000 CF Unit	Total Consumption	Total	Difference
2025	JUN	$78.59	1			30	$78.59	$0.00	$5.60	$0.00	$78.59	$0.00
2025	JUL	78.59	0			31	78.59	0.00	5.60	0.00	78.59	0.00
2025	AUG	78.59	1			31	78.59	0.00	5.60	0.00	78.59	0.00
2025	SEP	78.59	1			30	78.59	0.00	5.60	0.00	78.59	0.00
2025	OCT	78.59	1			31	78.59	0.00	5.60	0.00	78.59	0.00
2025	NOV	78.59	1			30	78.59	0.00	5.60	0.00	78.59	0.00
2025	DEC	78.59	0			31	78.59	0.00	5.60	0.00	78.59	0.00
2026	JAN	78.59	1			30	78.59	0.00	5.60	0.00	78.59	0.00
2026	FEB	78.59	1			27	78.59	0.00	5.60	0.00	78.59	0.00
2026	MAR	78.59	1			30	78.59	0.00	5.60	0.00	78.59	0.00
2026	APR	78.59	1			29	78.59	0.00	5.60	0.00	78.59	0.00
2026	MAY	78.59	0			30	78.59	0.00	5.60	0.00	78.59	0.00
		$943.08	9			360						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **633 - Glen Alsa** Woodvale Pump Station Site
VENDOR: **READING AREA WTR AUTH**
LOCATION: **501 S 19th St.** **Reading Area Water Authority**
ACCT #: **2865601** **Location # 2402853**
METER SIZE: **8" & 0.62**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gal	Consumption	Water Customer Charge	Sewer Customer Charge	Total	Difference	
2024	MAY	$15,319.22	3,502	05/03/24	06/04/24	32	$4.36	$15,269.33	$18.60	$31.29	$15,319.22	($0.00)	
2024	JUN	20,744.02	4,746	06/04/24	07/04/24	30	4.36	20,694.13	18.60	31.29	20,744.02	0.00	
2024	JUL	12,189.35	2,784	07/04/24	08/01/24	28	4.36	12,139.46	18.60	31.29	12,189.35	(0.00)	
2024	AUG	35,336.07	8,093	08/01/24	09/03/24	33	4.36	35,286.18	18.60	31.29	35,336.07	0.00	
2024	SEP	60,132.48	13,780	09/03/24	10/10/24	37	4.36	60,082.59	18.60	31.29	60,132.48	0.00	
2024	OCT	0.00	4,319	10/10/24	11/20/24	41	4.36	18,829.23	18.60	31.29	18,879.12	(18,879.12)	past due credit
2024	NOV	0.00	3,459	11/20/24	12/17/24	27	4.36	15,081.55	18.60	31.29	15,131.44	(15,131.44)	past due credit
2024	DEC	10,029.96	4,358	12/17/24	01/16/25	30	4.49	19,568.95	19.16	31.29	19,619.40	(9,589.44)	past due credit
2025	JAN	15,927.58	3,536	01/16/25	02/04/25	19	4.49	15,877.13	19.16	31.29	15,927.58	(0.00)	
2025	FEB	17,244.28	3,829	02/04/25	03/05/25	29	4.49	17,193.83	19.16	31.29	17,244.28	0.00	
2025	MAR	27,099.24	6,024	03/05/25	04/02/25	28	4.49	27,048.79	19.16	31.29	27,099.24	(0.00)	
2025	APR	14,698.36	3,262	04/02/25	05/01/25	29	4.49	14,647.91	19.16	31.29	14,698.36	0.00	
		$228,720.56	61,694			363							

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Cost per 1,000 gal	Consumption	Water Customer Charge	Sewer Customer Charge	Total	Difference
2025	MAY	$15,775.06	3,502			32	$4.49	$15,724.61	$19.16	$31.29	$15,775.06	$0.00
2025	JUN	21,361.61	4,746			30	4.49	21,311.16	19.16	31.29	21,361.61	0.00
2025	JUL	12,551.87	2,784			28	4.49	12,501.42	19.16	31.29	12,551.87	0.00
2025	AUG	36,388.74	8,093			33	4.49	36,338.29	19.16	31.29	36,388.74	0.00
2025	SEP	61,924.49	13,780			37	4.49	61,874.04	19.16	31.29	61,924.49	0.00
2025	OCT	19,441.10	4,319			41	4.49	19,390.65	19.16	31.29	19,441.10	0.00
2025	NOV	15,581.67	3,459			27	4.49	15,531.22	19.16	31.29	15,581.67	0.00
2025	DEC	19,619.40	4,358			30	4.49	19,568.95	19.16	31.29	19,619.40	0.00
2026	JAN	15,927.58	3,536			19	4.49	15,877.13	19.16	31.29	15,927.58	0.00
2026	FEB	17,244.28	3,829			29	4.49	17,193.83	19.16	31.29	17,244.28	0.00
2026	MAR	27,099.24	6,024			28	4.49	27,048.79	19.16	31.29	27,099.24	0.00
2026	APR	14,698.36	3,262			29	4.49	14,647.91	19.16	31.29	14,698.36	0.00
		$277,613.39	61,694			363						

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **633 - Glen Alsace** PAGA-EX-SEIDL
VENDOR: **MT PENN**
LOCATION: **SEIDEL ST** **Engie Mt. Penn Borough Municipal Authority**
ACCT #: **550470 Seidel St.** **Location # 2402418**
METER SIZE: **2"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge (1st 1000 Gal)	Charge for next 1,001 to 6,000,000 Gal	Consumption Charge	Total	Difference
2024	JUL	$47.83	0	06/07/24	07/05/24	28	$47.83	$2.35	$0.00	$47.83	$0.00
2024	AUG	47.83	0	07/05/24	08/09/24	35	47.83	2.35	0.00	47.83	0.00
2024	SEP	79.21	14	08/09/24	09/06/24	28	47.83	2.35	31.38	79.21	(0.00)
2024	OCT	47.83	0	09/06/24	10/04/24	28	47.83	2.35	0.00	47.83	0.00
2024	NOV	47.83	0	10/04/24	11/08/24	35	47.83	2.35	0.00	47.83	0.00
2024	DEC	47.83	0	11/08/24	12/06/24	28	47.83	2.35	0.00	47.83	0.00
2025	JAN	47.83	0	12/06/24	01/10/25	35	47.83	2.35	0.00	47.83	0.00
2025	FEB	47.83	0	01/10/25	02/07/25	28	47.83	2.35	0.00	47.83	0.00
2025	MAR	47.83	0	02/07/25	03/07/25	28	47.83	2.35	0.00	47.83	0.00
2025	APR	47.83	0	03/07/25	04/04/25	28	47.83	2.35	0.00	47.83	0.00
2025	MAY	47.83	0	04/04/25	05/09/25	35	47.83	2.35	0.00	47.83	0.00
2025	JUN	47.83	0	05/09/25	06/06/25	28	47.83	2.35	0.00	47.83	0.00
		605.34	14			364					

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge (1st 1000 Gal)	Charge for next 1,001 to 6,000,000 Gal	Consumption Charge	Total	Difference
2025	JUL	$47.83	0			28	$47.83	$2.35	$0.00	$47.83	$0.00
2025	AUG	47.83	0			35	47.83	2.35	0.00	47.83	0.00
2025	SEP	79.21	14			28	47.83	2.35	31.38	79.21	0.00
2025	OCT	47.83	0			28	47.83	2.35	0.00	47.83	0.00
2025	NOV	47.83	0			35	47.83	2.35	0.00	47.83	0.00
2025	DEC	47.83	0			28	47.83	2.35	0.00	47.83	0.00
2026	JAN	47.83	0			35	47.83	2.35	0.00	47.83	0.00
2026	FEB	47.83	0			28	47.83	2.35	0.00	47.83	0.00
2026	MAR	47.83	0			28	47.83	2.35	0.00	47.83	0.00
2026	APR	47.83	0			28	47.83	2.35	0.00	47.83	0.00
2026	MAY	47.83	0			35	47.83	2.35	0.00	47.83	0.00
2026	JUN	47.83	0			28	47.83	2.35	0.00	47.83	0.00
		605.34	14			364					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **633 - Glen Alsace** PAGA-EX-MTPN.-BG. **Engie Mt. Penn Borough Municipal Authority**
VENDOR: **MT PENN** **Location # 2402418**
LOCATION: **METER PIT AT ST. LAWRENCE AVE & BINGAMAN ST**
ACCT #: **550471 St. Lawrence Ave & Bingaman**
METER SIZE: **4**

								$2.35 per 1000	$2.65 per 1000		
	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge (1st 1,000 Gal)	Next 1,001 to 6,000,000 Gal	All Over 6,000,000 Gal	Total	Difference
2024	JUN	$15,269.74	6,209	06/07/24	07/05/24	28	$127.38	$14,589.91	$552.45	$15,269.74	$0.00
2024	JUL	24,676.10	8,091	07/07/24	08/09/24	33	127.38	19,010.90	5,537.82	24,676.10	0.00
2024	AUG	18,422.06	6,840	08/09/24	09/06/24	28	127.38	16,071.50	2,223.18	18,422.06	0.00
2024	SEP	18,052.46	6,766	09/06/24	10/04/24	28	127.38	15,897.79	2,027.29	18,052.46	0.00
2024	OCT	11,762.53	4,952	10/04/24	11/08/24	35	127.38	11,635.15	0.00	11,762.53	0.00
2024	NOV	6,274.89	2,617	11/08/24	12/06/24	28	127.38	6,147.51	0.00	6,274.89	0.00
2024	DEC	7,848.67	3,287	12/06/24	01/05/25	30	127.38	7,721.29	0.00	7,848.67	0.00
2025	JAN	6,309.78	2,632	01/10/25	02/07/25	28	127.38	6,182.40	0.00	6,309.78	0.00
2025	FEB	6,295.19	2,626	02/07/25	03/07/25	28	127.38	6,167.81	0.00	6,295.19	0.00
2025	MAR	2,784.10	1,132	03/07/25	04/04/25	28	127.38	2,656.72	0.00	2,784.10	0.00
2025	APR	127.38	0	04/04/25	05/09/25	35	127.38	0.00	0.00	127.38	0.00
2025	MAY	152.70	12	05/09/25	06/06/25	28	127.38	25.32	0.00	152.70	0.00
		$117,975.60	38,953			329					

								$2.35 per 1000	$2.65 per 1000		
	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Service Charge (1st 1,000 Gal)	Next 1,001 to 6,000,000 Gal	All Over 6,000,000 Gal	Total	Difference
2025	JUL	$15,269.74	6,209			28	$127.38	$14,589.91	$552.45	$15,269.74	$0.00
2025	AUG	24,676.10	8,091			33	127.38	19,010.90	5,537.82	24,676.10	0.00
2025	SEP	18,422.06	6,840			28	127.38	16,071.50	2,223.18	18,422.06	0.00
2025	OCT	18,052.46	6,766			28	127.38	15,897.79	2,027.29	18,052.46	0.00
2025	NOV	11,762.53	4,952			35	127.38	11,635.15	0.00	11,762.53	0.00
2025	DEC	6,274.89	2,617			28	127.38	6,147.51	0.00	6,274.89	0.00
2026	JAN	7,848.67	3,287			30	127.38	7,721.29	0.00	7,848.67	0.00
2026	FEB	6,309.78	2,632			28	127.38	6,182.40	0.00	6,309.78	0.00
2026	MAR	6,295.19	2,626			28	127.38	6,167.81	0.00	6,295.19	0.00
2026	APR	2,784.10	1,132			28	127.38	2,656.72	0.00	2,784.10	0.00
2026	MAY	127.38	0			35	127.38	0.00	0.00	127.38	0.00
2026	JUN	152.70	12			28	127.38	25.32	0.00	152.70	0.00
		$117,975.60	45,163			357					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **620 - Hershey** Lebanon PRV Stat & Purchased Water Inte
VENDOR: **CITY OF LEBANON**
LOCATION: **W. PENN AVE,** **Engie City of Lebanon, PA**
ACCT #: **15544-38086** **Location # 2402318**
METER SIZE: **6"**

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 30,000 gal	Next 120,000 gal	150,000+ gals	Consumption Charge	Total	Difference	
2024	JUN	$1,169.52	80	05/22/24	06/20/24	29	$847.12	$4.03	$4.03	$4.03	$322.40	$1,169.52	$0.00	
2024	JUL	1,229.97	95	06/20/24	07/24/24	34	847.12	4.03	4.03	4.03	382.85	1,229.97	0.00	
2024	AUG	2,217.32	340	07/24/24	08/26/24	33	847.12	4.03	4.03	4.03	1,370.20	2,217.32	0.00	
2024	SEP	1,088.92	60	08/26/24	09/24/24	29	847.12	4.03	4.03	4.03	241.80	1,088.92	0.00	
2024	OCT	1,205.79	89	09/24/24	10/23/24	29	847.12	4.03	4.03	4.03	358.67	1,205.79	0.00	
2024	NOV	1,774.02	230	10/23/24	11/22/24	30	847.12	4.03	4.03	4.03	926.90	1,774.02	0.00	
2024	DEC	2,096.42	310	11/22/24	12/21/24	29	847.12	4.03	4.03	4.03	1,249.30	2,096.42	0.00	
2025	JAN	887.42	10	12/21/24	01/20/25	30	847.12	4.03	4.03	4.03	40.30	887.42	0.00	
2025	FEB	1,653.12	200	01/20/25	02/25/25	36	847.12	4.03	4.03	4.03	806.00	1,653.12	0.00	
2025	MAR	1,846.05	220	02/25/25	03/21/25	24	917.65	4.22	4.22	4.22	928.40	1,846.05	0.00	rate change
2025	APR	917.65	0	03/21/25	04/24/25	34	917.65	4.22	4.22	4.22	0.00	917.65	0.00	
2025	MAY	1,044.25	30	04/24/25	05/23/25	29	917.65	4.22	4.22	4.22	126.60	1,044.25	0.00	
		$17,130.45	1,664			366								

	Month	Amount of Bill	Consumption (000)	Beginning Read Date	Ending Read Date	Days	Meter Charge	First 30,000 gal	Next 120,000 gal	150,000+ gals	Consumption Charge	Total	Difference
2025	JUL	$1,255.25	80			29	$917.65	$4.22	$4.22	$4.22	$337.60	$1,255.25	$0.00
2025	AUG	1,318.55	95			34	917.65	4.22	4.22	4.22	400.90	1,318.55	0.00
2025	SEP	2,352.45	340			33	917.65	4.22	4.22	4.22	1,434.80	2,352.45	0.00
2025	OCT	1,170.85	60			29	917.65	4.22	4.22	4.22	253.20	1,170.85	0.00
2025	NOV	1,293.23	89			29	917.65	4.22	4.22	4.22	375.58	1,293.23	0.00
2025	DEC	1,888.25	230			30	917.65	4.22	4.22	4.22	970.60	1,888.25	0.00
2026	JAN	2,225.85	310			29	917.65	4.22	4.22	4.22	1,308.20	2,225.85	0.00
2026	FEB	959.85	10			30	917.65	4.22	4.22	4.22	42.20	959.85	0.00
2026	MAR	1,761.65	200			36	917.65	4.22	4.22	4.22	844.00	1,761.65	0.00
2026	APR	1,846.05	220			24	917.65	4.22	4.22	4.22	928.40	1,846.05	0.00
2026	MAY	917.65	0			34	917.65	4.22	4.22	4.22	0.00	917.65	0.00
2026	JUN	1,044.25	30			29	917.65	4.22	4.22	4.22	126.60	1,044.25	0.00
		$18,033.88	1,664			366							

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **621 - Steelton** Veolia-Steelton PA-American 19th Street Interconnection
VENDOR: **Veolia Water**
LOCATION: **19th Street Interconnection** **KR Invoice**
ACCT #: **4020047-9991-304** **Location:**
METER SIZE:

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	Per 1000 Gallons	Consumption Charge	Total	Difference
2024	JUL											
2024	AUG											
2024	SEP	MISC-1167	2,708.45	402	08/10/24	08/11/24	2	0.00		2,708.45	2,708.45	
2024	OCT											
2024	NOV											
2024	DEC											
2025	JAN											
2025	FEB											
2025	MAR											
2025	APR											
2025	MAY											
2025	JUN											
			$2,708.45	402			2					

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	Next 237,000 gal	Consumption Charge	Total	Difference
2025	JUL											
2025	AUG											
2025	SEP	MISC-1167	2,708.45	402			2	0.00		2,708.45	2,708.45	
2025	OCT											
2025	NOV											
2025	DEC											
2026	JAN											
2026	FEB											
2026	MAR											
2026	APR											
2026	MAY											
2026	JUN											
			$2,708.45	402			2					

PENNSYLVANIA-AMERICAN WATER COMPANY PURCHASED WATER

DISTRICT **2790 Sugar Grove Interconnection - Dilliner PA**
VENDOR: **Southwestern PA Water Authority**
LOCATION: **2790 Sugar Grove Interconnection** **KR Invoice**
ACCT #: **802000000.00 98** **Location:**
METER SIZE: **6"**

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	Per 1000 Gallons	Consumption Charge	Total	Difference
2024	JUL											
2024	AUG											
2024	SEP											
2024	OCT											
2024	NOV											
2024	DEC											
2025	JAN											
2025	FEB											
2025	MAR											
2025	APR											
2025	MAY		753.15	700	04/21/25	05/20/25	29				753.15	0.00
2025	JUN											
			$753.15	700			29					

	Month	Invoice #	Bill Amount	Consumption (in 000's)	Beginning Read Date	Ending Read Date	Days	Service Charge	Next 237,000 gal	Consumption Charge	Total	Difference
2025	JUL											
2025	AUG											
2025	SEP											
2025	OCT											
2025	NOV											
2025	DEC											
2026	JAN											
2026	FEB											
2026	MAR											
2026	APR											
2026	MAY		753.15	700			29				753.15	0.00
2026	JUN											
			$753.15	700			29					

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT **2451**
VENDOR: **Delaware River Basin Commission**
LOCATION: **Norristown System**
CITY: **Spring City**
ACCT #:
METER SIZE: **Diversion Rights**

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	5001347404	$10,602.74	Q2
2024	AUG			
2024	SEP			
2024	OCT	5001380148	11,369.16	Q3
2024	NOV			
2024	DEC			
2025	JAN	5001415441	10,818.70	Q4
2025	FEB			
2025	MAR			
2025	APR	5001447856	10,528.09	Q1
2025	MAY			
2025	JUN			
			$43,318.69	

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2025	JUL	adjust for inflation if we use it in the case	$10,602.74	Q2
2025	AUG			
2025	SEP			
2025	OCT	adjust for inflation if we use it in the case	11,369.16	Q3
2025	NOV			
2025	DEC			
2026	JAN	adjust for inflation if we use it in the case	10,818.70	Q4
2026	FEB			
2026	MAR			
2026	APR	adjust for inflation if we use it in the case	10,528.09	Q1
2026	MAY			
2026	JUN			
			$43,318.69	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT **2456**
VENDOR: **Delaware River Basin Commission**
LOCATION: **Wilkes Barre** **NAZ**
ACCT #:
METER SIZE: **Diversion Rights**

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	5001339310	$1,838.69	Q2
2024	AUG			
2024	SEP			
2024	OCT	5001374435	1,306.03	Q3
2024	NOV			
2024	DEC			
2025	JAN	5001408950	1,175.62	Q4
2025	FEB			
2025	MAR			
2025	APR	5001441123	1,264.56	Q1
2025	MAY			
2025	JUN			
			$5,584.90	

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2025	JUL	adjust for inflation if we use it in the case	$1,838.69	Q2
2025	AUG			
2025	SEP			
2025	OCT	adjust for inflation if we use it in the case	1,306.03	Q3
2025	NOV			
2025	DEC			
2026	JAN	adjust for inflation if we use it in the case	1,175.62	Q4
2026	FEB			
2026	MAR			
2026	APR	adjust for inflation if we use it in the case	1,264.56	Q1
2026	MAY			
2026	JUN			
			$5,584.90	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT **2455**
VENDOR: **Delaware River Basin Commission**
LOCATION: **Bangor System**
ACCT #:
METER SIZE: **Diversion Rights**

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	5001339310	$31.51	Q2
2024	AUG			
2024	SEP			
2024	OCT	5001374435	4.67	Q3
2024	NOV			
2024	DEC			
2025	JAN	5001408950	3.89	Q4
2025	FEB			
2025	MAR			
2025	APR	5001441123	35.80	Q1
2025	MAY			
2025	JUN			
			$75.87	

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2025	JUL	adjust for inflation if we use it in the case	$31.51	Q2
2025	AUG			
2025	SEP			
2025	OCT	adjust for inflation if we use it in the case	4.67	Q3
2025	NOV			
2025	DEC			
2026	JAN	adjust for inflation if we use it in the case	3.89	Q4
2026	FEB			
2026	MAR			
2026	APR	adjust for inflation if we use it in the case	35.80	Q1
2026	MAY			
2026	JUN			
			$75.87	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT 2452
VENDOR: DELAWARE RIVER BASIN
LOCATION: Yardley System
Name of Source: Delaware River
ACCT #:
METER SIZE: Diversion Rights

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	5001347405	$2,656.29	Q2
2024	AUG			
2024	SEP			
2024	OCT	5001380149	3,156.29	Q3
2024	NOV			
2024	DEC			
2025	JAN	5001415442	2,567.37	Q4
2025	FEB			
2025	MAR			
2025	APR	5001415442	2,341.57	Q1
2025	MAY			
2025	JUN			
			$10,721.52	

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2025	JUL	adjust for inflation if we use it in the case	$2,656.29	Q2
2025	AUG			
2025	SEP			
2025	OCT	adjust for inflation if we use it in the case	3,156.29	Q3
2025	NOV			
2025	DEC			
2026	JAN	adjust for inflation if we use it in the case	2,567.37	Q4
2026	FEB			
2026	MAR			
2026	APR	adjust for inflation if we use it in the case	2,341.57	Q1
2026	MAY			
2026	JUN			
			$10,721.52	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT **2464**
VENDOR: **Home Royersford**
CITY: Hershey
ACCT #:
METER SIZE: **Diversion Rights Fees**

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	500147403	$2,386.36	Q2
2024	AUG			
2024	SEP			
2024	OCT	5001380147	699.13	Q3
2024	NOV			
2024	DEC			
2025	JAN	5001415440	2,487.32	Q4
2025	FEB			
2025	MAR			
2025	APR	5001447854	2,126.76	Q1
2025	MAY			
2025	JUN			
			$7,699.57	

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2025	JUL	adjust for inflation if we use it in the case	$2,386.36	Q2
2025	AUG			
2025	SEP			
2025	OCT	adjust for inflation if we use it in the case	699.13	Q3
2025	NOV			
2025	DEC			
2026	JAN	adjust for inflation if we use it in the case	2,487.32	Q4
2026	FEB			
2026	MAR			
2026	APR	adjust for inflation if we use it in the case	2,126.76	Q1
2026	MAY			
2026	JUN			
			$7,699.57	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT
VENDOR: DELAWARE RIVER BASIN
LOCATION:
Name of Source: Bear Creek & Johnson Pond
ACCT #:
METER SIZE: Diversion Rights

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL	5001338600	$4.81	Q2
2024	AUG			
2024	SEP			
2024	OCT			
2024	NOV			
2024	DEC			
2025	JAN			
2025	FEB			
2025	MAR			
2025	APR			
2025	MAY			
2025	JUN			
			$4.81	

	Billing Month		VOUCHER #	AMOUNT OF BILL	
2025	JUL	annualize		$4.81	Q2
2025	AUG				
2025	SEP				
2025	OCT	annualize		$4.81	Q3
2025	NOV				
2025	DEC				
2026	JAN	annualize		$4.81	Q4
2026	FEB				
2026	MAR				
2026	APR	annualize		$4.81	Q1
2026	MAY				
2026	JUN				
				$19.24	

PENNSYLVANIA AMERICAN WATER COMPANY
PURCHASED WATER
DISTRICT
VENDOR: DELAWARE RIVER BASIN
LOCATION:
Name of Source: West Brandywine Creek
ACCT #:
METER SIZE: Diversion Rights

	Billing Month	VOUCHER #	AMOUNT OF BILL	
2024	JUL			
2024	AUG			
2024	SEP			
2024	OCT			
2024	NOV			
2024	DEC			
2025	JAN			
2025	FEB			
2025	MAR	5001436981	162.05	Q4
2025	APR			
2025	MAY			
2025	JUN			
			$162.05	

	Billing Month		VOUCHER #	AMOUNT OF BILL	
2025	JUL	annualize		$162.05	Q2
2025	AUG				
2025	SEP				
2025	OCT	annualize		$162.05	Q3
2025	NOV				
2025	DEC				
2026	JAN	annualize		$162.05	Q4
2026	FEB				
2026	MAR				
2026	APR	annualize		$162.05	Q1
2026	MAY				
2026	JUN				
				$648.20	

Chemicals

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P101	Abington Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	7,508	2,100	2,033	3,880	2,033	7,643.44	2,883.47	2,699.49	4,408.80	2,699.49
Water	P101		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	2,966			2,966	0	949.12			949.12	0.00
Water	P101		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	48,048	35,997	35,380	39,808	35,380	19,384.65	18,520.20	15,588.35	17,831.07	15,588.35
Water	P101		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	7,567	2,940	2,965	4,491	2,965	9,514.28	4,464.09	4,334.71	6,104.36	4,334.71
Water	P101		1202931	CHM,DIPOTASSIUM PHOS, SLI-DP,5 GA	Phosphates	11	8	8	9	8	39.41	30.76	32.75	34.31	32.75
Water	**P101 Total**					**66,100**	**41,045**	**40,386**	**51,154**	**40,386**	**37,530.90**	**25,898.52**	**22,655.30**	**29,327.65**	**22,655.30**
Water	P102	Bangor Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	5,096	4,696	4,003	4,598	4,003	2,250.52	3,100.17	1,503.07	2,284.59	1,503.07
Water	P102		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,700	3,680	3,426	3,602	3,426	3,946.01	5,046.47	5,410.54	4,801.01	5,410.54
Water	P102		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	6,053	6,064	4,817	5,645	4,817	2,616.31	2,291.71	1,449.34	2,119.12	1,449.34
Water	P102		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	30,820	33,207	24,698	29,575	24,698	7,506.26	9,647.51	5,803.89	7,652.55	5,803.89
Water	P102		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	5,023	6,340	5,119	5,494	5,119	3,648.01	5,610.44	3,027.12	4,095.19	3,027.12
Water	P102		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	4,326	3,403	3,537	3,755	3,537	5,392.72	5,055.04	5,028.16	5,158.64	5,028.16
Water	P102		RE & WE	(HM) DryTec Granular Chlorine NSF-60, 6-	Chemicals - Other			2		2			311.33	311.33	311.33
Water	P102		RE	(HM)USABlueBook Chlorination Tablets, 45	Chemicals - Other			N/A		N/A			146.31	146.31	146.31
Water	P102		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other			10		10			1,151.76	1,151.76	1,151.76
Water	**P102 Total**					**55,018**	**57,390**	**45,612**	**52,669**	**45,612**	**25,359.83**	**30,751.34**	**23,831.52**	**27,720.50**	**23,831.52**
Water	P103	Blue Mount Nazareth P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	63,005	76,935	57,569	65,836	57,569	6,303.18	9,697.52	6,748.94	7,583.21	6,748.94
Water	P103		1200806	CHM,POLYMER,CATIONC STER-FLOC C572,55GA	Polymers	1,102	1,434	1,020	1,185	1,020	2,281.14	3,069.70	1,980.25	2,443.70	1,980.25
Water	P103		1200827	CHM,POLYMER,NONIONC STER-FLOC1986N,5GA	Polymers	160	100	140	133	140	741.87	552.66	783.15	692.56	783.15
Water	P103		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	17,900	52,400	63,800	44,700	63,800	7,575.18	25,757.44	28,081.24	20,471.29	28,081.24
Water	P103		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,149	10,335	7,960	6,481	7,960	861.75	3,968.50	2,921.60	2,583.95	2,921.60
Water	P103		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	131,990	124,340	138,910	131,747	138,910	21,420.87	27,977.23	34,403.29	27,933.80	34,403.29
Water	P103		1200982	CHM,ZINC,CHLORIDE,1:10,50LB	Chlorine	400			400	0	589.28			589.28	0.00
Water	P103		1203191	CHM,ZINC,CHLORIDE,1:10, WHITE BAG, 50LB	Phosphates	16,900	12,200	17,650	15,583	17,650	37,261.78	30,553.84	41,808.44	36,541.35	41,808.44
Water	**P103 Total**					**232,606**	**277,744**	**287,049**	**266,066**	**287,049**	**77,035.05**	**101,576.89**	**116,726.91**	**98,839.14**	**116,726.91**
Water	P104	Lehman Pike Prod	1200857	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,55GA	Phosphates	9,718	9,092	7,680	8,830	7,680	8,675.84	10,621.02	8,353.28	9,216.71	8,353.28
Water	P104		1200912	CHM,SODIUM HYDROXIDE,25%,15GA 403	Caustic Soda	101,160	84,690	87,585	91,145	87,585	52,302.25	44,998.55	32,302.53	43,201.11	32,302.53
Water	P104		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	4,050			4,050	0	2,410.97			2,410.97	0.00
Water	P104		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	114,450	119,946	128,500	120,965	128,500	54,234.24	48,463.55	46,394.57	49,697.45	46,394.57
Water	P104		1202351	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,55GAL	Phosphates	6,270	7,524	3,290	5,695	3,290	6,486.14	8,607.62	3,552.06	6,215.27	3,552.06
Water	P104		1203222	CHM,SODIUM HYDROXIDE,25%,5GA PAIL	Caustic Soda	220,310	266,900	240,361	242,524	240,361	159,050.86	170,497.50	117,788.61	149,112.32	117,788.61
Water	**P104 Total**					**455,958**	**488,152**	**467,416**	**473,209**	**467,416**	**283,160.30**	**283,188.24**	**208,391.05**	**259,853.84**	**208,391.05**
Water	P106	Pocono Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	Phosphates	15,336	15,316	22,515	17,722	22,515	21,408.52	29,219.08	34,717.20	28,448.27	34,717.20
Water	P106		1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	Phosphates	171			171	0	198.02			198.02	0.00
Water	P106		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	66,850	41,187	56,638	54,892	56,638	26,870.89	17,933.25	19,910.98	21,571.71	19,910.98
Water	P106		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	321,852	349,386	442,200	371,146	442,200	117,372.51	136,632.25	168,948.87	140,984.54	168,948.87
Water	P106		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	69,727	73,781	83,673	75,727	83,673	28,312.66	36,850.56	30,228.72	31,797.31	30,228.72
Water	P106		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,336	5,784	6,640	4,587	6,640	458.43	1,997.68	2,288.36	1,581.49	2,288.36
Water	P106		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	9,075	11,858	11,308	10,747	11,308	12,818.30	19,908.05	19,267.73	17,331.36	19,267.73
Water	**P106 Total**					**484,347**	**497,312**	**622,974**	**534,992**	**622,974**	**207,439.33**	**242,540.87**	**275,361.86**	**241,912.70**	**275,361.86**
Water	P107	Susquehanna Prod	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	22,850	24,501	26,889	24,747	26,889	12,696.84	12,139.11	15,204.14	13,346.70	15,204.14
Water	P107		1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	77,233	62,480	81,597	73,770	81,597	19,225.72	19,330.03	25,370.78	21,308.84	25,370.78
Water	P107		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	(450)	75	25	(117)	25	(374.68)	62.45	20.82	(97.14)	20.82
Water	P107		1200595	CHM,CHLORINE,100%,100LB CYLINDER	Chlorine	400	569	556	508	556	2,178.43	3,903.61	3,205.83	3,095.96	3,205.83
Water	P107		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	2,607	3,550	4,563	3,573	4,563	9,503.54	17,333.22	15,714.21	14,183.66	15,714.21
Water	P107		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	118	96	124	113	124	500.32	710.13	1,007.14	739.20	1,007.14
Water	P107		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	935	925	599	820	599	3,204.51	3,358.93	2,282.10	2,948.51	2,282.10
Water	P107		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	42,523	40,013	55,280	45,939	55,280	12,674.39	12,926.54	18,743.08	14,781.34	18,743.08
Water	P107		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	31,019	35,660	55,480	40,720	55,480	13,653.84	17,044.41	18,314.56	16,337.60	18,314.56
Water	P107		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,771	2,666	2,938	2,458	2,938	1,328.25	3,314.19	2,180.34	2,274.26	2,180.34
Water	P107		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	37,332	41,484	42,991	40,602	42,991	15,589.34	21,743.55	20,550.02	19,294.30	20,550.02
Water	P107		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	282	1,402	2,061	1,248	2,061	737.53	3,476.20	3,487.39	2,567.04	3,487.39
Water	P107		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	1,991	1,906	2,585	2,161	2,585	2,643.06	2,814.41	3,774.33	3,077.27	3,774.33
Water	P107		1200993	CHM,ZINC,1:10,50LB	Phosphates	390	508	544	481	544	795.75	1,074.50	1,483.25	1,117.83	1,483.25
Water	P107		1201981	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,30GAL	Phosphates	2,710	3,260	2,838	2,936	2,838	3,385.81	4,391.07	3,562.86	3,779.91	3,562.86
Water	P107		1202752	CHM,ALGICIDE,EARTHTEC,55GA	Chemicals - Other	4,360	8,720		6,540	0	9,172.81	20,335.04		14,753.93	0.00
Water	**P107 Total**					**226,071**	**227,815**	**279,070**	**246,499**	**279,070**	**106,915.46**	**143,957.39**	**134,900.85**	**133,509.21**	**134,900.85**
Water	P108	Berwick Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	7,761	7,477	6,926	7,388	6,926	20,730.83	25,829.48	17,059.12	21,206.48	17,059.12
Water	P108		1200911	CHM,SODIUM HEXAMETAPHOSPHATE,100%,50LB	Phosphates	3,650	2,700	3,800	3,383	3,800	7,710.42	7,133.89	8,568.99	7,804.43	8,568.99
Water	P108		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			12		12			929.94	929.94	929.94
Water	**P108 Total**					**11,411**	**10,177**	**10,738**	**10,771**	**10,738**	**28,441.25**	**32,963.37**	**26,558.05**	**29,940.85**	**26,558.05**
Water	P109	Frackville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,811	1,487		1,649	0	5,339.76	4,818.61		5,079.19	0.00
Water	P109		1200861	CHM,PHOSPHATE,POLY CALGON C5,5GA	Phosphates	1,473	1,397		1,435	0	2,710.84	2,915.74		2,813.29	0.00
Water	P109		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	5,258	4,147	8,133	5,846	8,133	2,981.97	2,212.49	2,816.11	2,670.19	2,816.11
Water	P109		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite		5,700	27,640	16,670	27,640		2,454.19	11,932.02	7,193.11	11,932.02
Water	P109		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,342	2,824	2,378	2,515	2,378	3,767.52	5,332.81	4,264.50	4,454.94	4,264.50
Water	**P109 Total**					**10,884**	**15,555**	**38,151**	**28,115**	**38,151**	**14,800.09**	**17,733.84**	**19,012.63**	**22,210.71**	**19,012.63**
Water	P110	Hershey Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	57,542	72,965	55,077	61,861	55,077	13,456.62	19,298.14	14,162.68	15,639.15	14,162.68
Water	P110		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	12,629	22,849	36,844	24,107	36,844	9,973.34	25,807.13	45,865.84	27,215.44	45,865.84
Water	P110		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	5,139			5,139	0	1,281.45			1,281.45	0.00
Water	P110		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	7,319	19,503	15,976	14,266	15,976	12,625.83	40,497.03	28,736.79	27,286.55	28,736.79
Water	P110		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	521,161	630,471	618,614	590,082	618,614	144,083.75	149,019.03	109,154.97	134,085.92	109,154.97
Water	P110		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,070,420	1,051,597	1,277,474	1,133,164	1,277,474	213,745.91	209,174.75	253,719.53	225,546.73	253,719.53
Water	P110		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	61,808	68,262	63,153	64,408	63,153	41,720.93	65,316.65	51,519.43	52,852.34	51,519.43
Water	P110		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	30,528	39,875	19,581	29,995	19,581	44,030.46	54,306.99	26,094.20	41,477.22	26,094.20
Water	P110		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	1,215,332	1,262,120	1,528,574	1,335,342	1,528,574	365,555.07	506,681.49	642,980.45	505,072.34	642,980.45
Water	**P110 Total**					**2,981,878**	**3,167,642**	**3,615,293**	**3,258,364**	**3,615,293**	**846,473.36**	**1,070,101.21**	**1,172,233.89**	**1,030,457.12**	**1,172,233.89**
Water	P112	Milton / White Deer P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	18,500	23,550	13,200	18,417	13,200	16,983.23	28,775.50	17,256.14	21,004.96	17,256.14
Water	P112		1200630	CHM,LIME,HYDRATED,50 LB	Lime		2		2	0		0.26		0.26	0.00

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P112		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	295,663	364,226	406,109	355,333	406,109	49,051.13	90,202.23	95,525.88	78,259.75	95,525.88
Water	P112		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	107	213	84	135	84	309.84	716.18	276.01	434.01	276.01
Water	P112		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	2,328	2,131	4,175	2,878	4,175	7,900.53	7,910.51	14,710.32	10,173.79	14,710.32
Water	P112		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	55,125	45,019	53,027	51,057	53,027	8,015.10	7,823.92	6,917.49	7,585.50	6,917.49
Water	P112		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	308,953	306,777	279,724	298,485	279,724	69,883.41	84,871.43	77,399.61	77,384.82	77,399.61
Water	P112		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	26,640	28,210	28,460	27,770	28,460	28,496.92	30,666.68	28,391.82	29,185.14	28,391.82
Water	P112		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other			20,200	20,200	20,200			28,049.91	28,049.91	28,049.91
Water	P112		RE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other			N/A		N/A			9.12	9.12	9.12
Water	P112		RE & WE	LPD CHLR TABLETS	Chemicals - Other			2		2			4,070.40	4,070.40	4,070.40
Water	P112		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			16		16			2,576.41	2,576.41	2,576.41
Water	P112		WE	SOD Metabisulfate Bag 114	Chemicals - Other			500		500			1,445.00	1,445.00	1,445.00
Water	P112		ZI	Sodium Hypochlorite 12.5% Liquidchlor PL365	Sodium Hypochlorite			24		24			1,005.00	1,005.00	1,005.00
Water	**P112 Total**					**707,316**	**770,128**	**805,521**	**774,276**	**805,521**	**180,640.16**	**250,966.71**	**277,633.11**	**261,184.06**	**277,633.11**
Water	P113	Phillipsburg Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	20,679	24,558	22,570	22,602	22,570	7,704.90	8,834.24	10,154.84	8,897.99	10,154.84
Water	P113		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	16,564	16,073	15,629	16,089	15,629	34,066.42	31,384.18	22,684.11	29,378.24	22,684.11
Water	P113		1200641	CHM,HFS ACID,23%,15GA	HFS (Fluoride)	2,070	3,024	2,766	2,620	2,766	1,844.99	2,996.98	2,986.81	2,609.59	2,986.81
Water	P113		1200643	CHM,HFS ACID,23%,30GA	HFS (Fluoride)	17,340	15,129	16,331	16,267	16,331	7,951.77	8,400.84	9,246.52	8,533.04	9,246.52
Water	P113		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	46,002	33,800	48,934	42,912	48,934	15,571.05	13,631.74	8,258.60	12,487.13	8,258.60
Water	P113		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	134,389	113,995	108,567	118,984	108,567	44,249.95	36,773.65	20,963.74	33,995.78	20,963.74
Water	P113		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	19,685	15,419	25,469	20,191	25,469	15,440.89	13,706.80	16,799.60	15,315.76	16,799.60
Water	P113		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	12,514	11,806	12,932	12,417	12,932	26,783.75	25,997.84	22,086.43	24,956.01	22,086.43
Water	P113		1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	Phosphates	3,853	4,138	3,945	3,979	3,945	9,782.03	10,512.47	7,922.44	9,405.65	7,922.44
Water	**P113 Total**					**273,096**	**237,942**	**257,143**	**256,060**	**257,143**	**163,395.75**	**152,238.74**	**121,103.09**	**145,579.19**	**121,103.09**
Water	P114	Glen Alsace Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	953	855	1,012	940	1,012	2,380.96	2,456.77	2,406.06	2,414.60	2,406.06
Water	P114		1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	Phosphates	4,139	5,028	4,704	4,624	4,704	3,716.13	4,984.52	4,475.40	4,392.02	4,475.40
Water	P114		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	4,883	6,160	6,182	5,742	6,182	5,153.00	7,795.33	7,403.41	6,783.91	7,403.41
Water	P114		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	5,850	5,750	4,850	5,483	4,850	2,165.68	2,367.31	2,128.77	2,220.59	2,128.77
Water	P114		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	7,665	7,088	5,043	6,599	5,043	2,287.16	2,546.36	1,717.57	2,183.70	1,717.57
Water	P114		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	26,590	29,550	29,620	28,587	29,620	8,950.90	10,342.15	10,678.66	9,990.57	10,678.66
Water	P114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	65,045	51,037	57,450	57,844	57,450	18,080.36	16,255.70	19,002.20	17,779.42	19,002.20
Water	P114		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	11,213	10,764	9,319	10,432	9,319	14,064.91	15,856.27	12,961.32	14,294.17	12,961.32
Water	P114		1202511	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,30GA	Phosphates			957	957	957			1,004.28	1,004.28	1,004.28
Water	P114		RE	USABlueBook Dechlorination Tablets, 45 i	Chemicals - Other			N/A		N/A			5.18	5.18	5.18
Water	**P114 Total**					**126,338**	**116,232**	**119,137**	**121,207**	**119,137**	**56,799.10**	**62,604.41**	**61,782.85**	**61,068.43**	**61,782.85**
Water	P115	Norristown Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	263,322	279,116	282,051	274,830	282,051	123,883.04	124,662.57	99,654.25	116,066.62	99,654.25
Water	P115		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	6,498	9,157	21,698	12,451	21,698	4,659.07	6,565.56	15,889.34	9,037.99	15,889.34
Water	P115		1200791	CHM,POLYMER,CATIONC NALCO 8173,55LB	Polymers	7,265	8,193	7,732	7,730	7,732	20,512.28	25,316.78	23,714.01	23,181.02	23,714.01
Water	P115		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	270,288	196,192	182,171	216,217	182,171	379,010.25	280,660.58	268,344.92	309,338.58	268,344.92
Water	P115		1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	Chemicals - Other	17,200	28,107	26,593	23,967	26,593	2,488.57	4,349.30	4,241.34	3,693.07	4,241.34
Water	P115		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	3,036,452	3,168,834	3,695,340	3,300,209	3,695,340	622,713.48	488,565.66	328,713.91	479,997.68	328,713.91
Water	P115		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,963,220	1,883,649	1,919,337	1,922,069	1,919,337	277,539.89	373,041.38	380,189.51	343,590.26	380,189.51
Water	P115		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	132,737	130,913	124,089	129,246	124,089	114,406.84	126,265.46	106,583.87	115,752.06	106,583.87
Water	P115		1201524	CHM,POLYMER,CATIONC NALCO 7763 55GA	Polymers	7,231	8,842	7,908	7,994	7,908	11,231.61	14,334.38	12,952.54	12,839.51	12,952.54
Water	P115		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	3,144,213	3,085,851	3,788,182	3,339,415	3,788,182	951,961.61	1,240,893.50	1,611,622.96	1,268,159.36	1,611,622.96
Water	P115		1202111	CHM,POLYMER,ANIONC ZETAFLOC W-1,275GAL	Polymers	30,020	39,176	33,763	34,320	33,763	44,846.25	62,559.40	44,449.06	50,618.24	44,449.06
Water	P115		RE & WE	USA Bluebook DeChlorination Tablets 45 lbs	Chemicals - Other			48		48			6,624.02	6,624.02	6,624.02
Water	P115		WE	Bromocresol Green-Methyl Red	Chemicals - Other			10		10			546.32	546.32	546.32
Water	P115		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite			8		8			125.00	125.00	125.00
Water	**P115 Total**					**8,878,446**	**8,838,030**	**10,088,930**	**9,268,447**	**10,088,930**	**2,553,252.89**	**2,747,214.57**	**2,903,651.05**	**2,739,569.73**	**2,903,651.05**
Water	P116	Penn Water Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	13,066	12,594	12,581	12,747	12,581	21,600.07	22,623.10	17,653.16	20,625.44	17,653.16
Water	P116		1200662	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,339LB	Phosphates	3,520	2,941	3,155	3,205	3,155	3,272.25	3,100.51	3,073.68	3,148.81	3,073.68
Water	P116		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	485	384	227	365	227	181.05	151.22	78.82	137.03	78.82
Water	**P116 Total**					**17,071**	**15,919**	**15,963**	**16,318**	**15,963**	**25,053.37**	**25,874.83**	**20,805.66**	**23,911.29**	**20,805.66**
Water	P117	Royersford Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	387,642	385,930	510,925	428,166	510,925	38,669.86	43,771.36	60,632.26	47,691.16	60,632.26
Water	P117		1200556	CHM,AMMONIA,ANHYDROUS,100%,150LB	Chemicals - Other	2,620	2,470	2,000	2,363	2,000	9,729.94	9,403.80	7,876.99	9,003.58	7,876.99
Water	P117		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,484	1,670	2,330	1,828	2,330	4,588.53	5,626.66	6,790.99	5,668.73	6,790.99
Water	P117		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	34,470	36,628	43,938	38,345	43,938	49,278.50	63,259.93	60,733.48	57,757.30	60,733.48
Water	P117		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	1,710	1,355	1,835	1,633	1,835	3,218.69	2,217.59	3,254.60	2,896.96	3,254.60
Water	P117		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	70	70	630	257	630	184.07	184.08	1,656.59	674.91	1,656.59
Water	P117		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	2,050	2,900	3,000	2,650	3,000	412.70	1,176.64	1,309.42	966.25	1,309.42
Water	P117		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	147,660	219,453	350,809	239,307	350,809	35,006.51	63,996.84	71,420.91	56,808.09	71,420.91
Water	P117		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	10,173	7,712	11,550	9,812	11,550	3,121.60	2,699.15	4,164.03	3,328.26	4,164.03
Water	P117		1200958	CHM,SODIUM ZINC,METASHANNOCOR,50LB	Phosphates	8,550	7,900	17,750	11,400	17,750	18,833.39	18,620.78	39,930.19	25,794.79	39,930.19
Water	P117		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			10		10			1,536.84	1,536.84	1,536.84
Water	**P117 Total**					**596,429**	**666,088**	**944,777**	**735,761**	**944,777**	**163,043.79**	**210,956.83**	**259,306.30**	**212,126.87**	**259,306.30**
Water	P118	Yardley Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	39,146	30,975	31,205	33,775	31,205	15,216.92	14,467.57	10,436.72	13,373.74	10,436.72
Water	P118		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	19,985	13,972	31,293	21,750	31,293	24,230.83	16,976.04	27,440.99	22,882.62	27,440.99
Water	P118		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,147	2,627	3,308	3,027	3,308	7,771.22	6,963.24	6,730.79	7,155.08	6,730.79
Water	P118		1200774	CHM,POLYMER,CATIONC CF71259,55GA	Polymers	6,153	10,060	16,654	10,956	16,654	11,240.29	20,842.10	33,526.23	21,869.54	33,526.23
Water	P118		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	5,529	3,749	1,826	3,701	1,826	6,319.02	5,051.99	2,589.97	4,653.66	2,589.97
Water	P118		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	385,430	330,429	581,613	432,491	581,613	60,796.94	49,377.90	62,582.40	57,585.75	62,582.40
Water	P118		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	308,868	311,206	279,139	299,738	279,139	111,019.30	105,380.60	83,169.78	99,856.56	83,169.78
Water	P118		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,234	1,744	(1,223)	918	(1,223)	2,615.84	2,560.14	(1,607.62)	1,189.45	(1,607.62)
Water	P118		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	15,040	20,323	11,746	15,703	11,746	21,043.19	26,720.92	14,883.42	20,882.51	14,883.42
Water	P118		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	2,925	(3,000)	(6,553)	(2,209)	(6,553)	3,041.79	(3,120.01)	(6,816.36)	(2,298.19)	(6,816.36)
Water	P118		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	28,629	27,432	46,179	34,080	46,179	44,457.75	40,066.80	62,703.59	49,076.05	62,703.59
Water	P118		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	15,949	7,185	10,543	11,226	10,543	13,237.44	5,492.01	5,976.13	8,235.19	5,976.13
Water	P118		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	474,373	474,998	543,749	497,707	543,749	132,681.08	190,119.56	230,156.23	184,318.96	230,156.23
Water	P118		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	1,366			1,366	0	1,685.43			1,685.43	0.00

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P118		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	7,906			7,906	0	9,048.69			9,048.69	0.00
Water	**P118 Total**					**1,316,679**	**1,231,700**	**1,549,480**	**1,372,134**	**1,549,480**	**464,405.73**	**480,898.86**	**531,772.27**	**499,515.03**	**531,772.27**
Water	P119	Clarion Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	16,188	18,724	17,407	17,440	17,407	4,673.67	6,304.85	6,318.82	5,765.78	6,318.82
Water	P119		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	24,877	26,262	24,710	25,283	24,710	41,158.25	49,476.43	47,137.18	45,923.95	47,137.18
Water	P119		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	9,430	10,369	9,529	9,776	9,529	2,847.18	2,372.68	3,631.71	2,950.52	3,631.71
Water	P119		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	279,271	303,445	270,165	284,294	270,165	93,515.68	111,293.57	102,942.22	102,583.82	102,942.22
Water	P119		1200779	CHM,POLYMER,CATIONC MAGNAFLOC LT22S,55LB	Polymers	1,544	1,764	1,925	1,744	1,925	5,188.61	6,625.51	7,658.24	6,490.79	7,658.24
Water	P119		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	7,001	1,330		4,166	0	23,702.36	4,568.79		14,135.58	0.00
Water	P119		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other			20,193	20,193	20,193			29,279.85	29,279.85	29,279.85
Water	P119		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	199,051	195,877	137,370	177,433	137,370	31,612.01	34,296.15	16,246.27	27,384.81	16,246.27
Water	P119		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	6,737	7,582	5,348	6,556	5,348	8,359.26	10,100.64	6,133.79	8,197.90	6,133.79
Water	P119		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	6,058	4,900	5,700	5,553	5,700	8,470.64	6,529.20	7,915.02	7,638.29	7,915.02
Water	P119		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other			1,000	1,000	1,000			3,717.50	3,717.50	3,717.50
Water	P119		RE	Carus 3180 384 lb Drum	Chemicals - Other			N/A		N/A			4,375.97	4,375.97	4,375.97
Water	**P119 Total**					**550,157**	**570,253**	**493,347**	**553,436**	**493,347**	**219,527.66**	**231,567.82**	**235,356.57**	**258,444.76**	**235,356.57**
Water	P120	Indiana Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	50	50	50	50	50	43.30	43.30	43.30	43.30	43.30
Water	P120		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	445,240	505,700	466,080	472,340	466,080	75,257.50	126,547.26	114,184.41	105,329.72	114,184.41
Water	P120		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	260,680	189,401	115,110	188,397	115,110	29,496.29	23,241.88	15,356.91	22,698.36	15,356.91
Water	P120		1200645	CHM,HFS ACID,23%,330GA	HFS (Fluoride)	19,990	20,470	23,440	21,300	23,440	6,169.65	8,121.58	9,602.59	7,964.61	9,602.59
Water	P120		1200821	CHM,POLYMER,NALCO 8181 ,55GA	Polymers			74	74	74			181.30	181.30	181.30
Water	P120		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	274,820	429,060	505,950	403,277	505,950	58,379.21	77,986.69	54,164.16	63,510.02	54,164.16
Water	P120		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	244,185	274,791	294,099	271,025	294,099	45,213.98	68,543.91	61,577.43	58,445.11	61,577.43
Water	P120		1202582	CHM,PLYMR,NONIONC NALCO 8181,TOTE	Polymers	3,856	2,492	2,714	3,021	2,714	6,928.60	5,178.03	6,532.55	6,213.06	6,532.55
Water	**P120 Total**					**1,248,821**	**1,421,964**	**1,407,517**	**1,359,483**	**1,407,517**	**221,488.53**	**309,662.65**	**261,642.65**	**264,385.48**	**261,642.65**
Water	P121	Kane Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,158	4,605	1,019	3,261	1,019	20,004.04	27,072.61	5,462.08	17,512.91	5,462.08
Water	P121		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	4,735	4,644	5,228	4,869	5,228	1,445.36	2,057.48	2,844.77	2,115.87	2,844.77
Water	P121		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	292	331	431	351	431	934.80	817.27	1,416.82	1,056.30	1,416.82
Water	P121		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	45,613	24,650	27,570	32,611	27,570	11,586.23	6,292.29	6,096.28	7,991.60	6,096.28
Water	P121		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite		8,748	5,073	6,911	5,073		3,717.90	1,792.26	2,755.08	1,792.26
Water	P121		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite			32,833	32,833	32,833			13,872.52	13,872.52	13,872.52
Water	P121		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	4,557	4,920	4,744	4,740	4,744	5,038.83	5,880.01	5,278.53	5,399.12	5,278.53
Water	**P121 Total**					**59,355**	**47,898**	**76,898**	**85,576**	**76,898**	**39,009.26**	**45,837.56**	**36,763.26**	**50,703.40**	**36,763.26**
Water	P122	Ellwood Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,459,856	1,316,665	1,347,542	1,374,688	1,347,542	143,198.98	146,783.10	156,975.24	148,985.77	156,975.24
Water	P122		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	48,439	42,499	39,764	43,567	39,764	13,824.00	12,545.22	12,318.98	12,896.07	12,318.98
Water	P122		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	0			0	0	1.99			1.99	0.00
Water	P122		1200639	CHM,HYDROGEN PEROXIDE,BULK	Chemicals - Other	(41,005)			(41,005)	0	(9,172.82)			(9,172.82)	0.00
Water	P122		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	27,506	26,314	25,901	26,574	25,901	36,878.69	38,255.45	37,657.99	37,597.38	37,657.99
Water	P122		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	0			0	0	0.00			0.00	0.00
Water	P122		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	804,805	701,550	756,077	754,144	756,077	154,426.96	152,536.09	135,790.25	147,584.43	135,790.25
Water	P122		1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Phosphates	23,520	18,223	19,866	20,536	19,866	28,485.79	27,754.58	30,684.41	28,974.93	30,684.41
Water	P122		1202121	CHM,PHOSPHORIC ACID,ORTHO,75%,15GA	Phosphates	396			396	0	496.28			496.28	0.00
Water	P122		1202581	CHM,PLYMR,CATIONC NALCO 8100,TOTE	Polymers	1,841	857	754	1,151	754	2,925.87	1,402.54	1,233.97	1,854.13	1,233.97
Water	P122		1202592	CHM,LIME,LIQUID CAO, 30% BULK	Lime	301,406	398,062	332,651	344,040	332,651	32,007.29	44,943.61	41,582.34	39,511.08	41,582.34
Water	P122		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	156			156	0	34.32			34.32	0.00
Water	P122		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	1,000			1,000	0	1,236.15			1,236.15	0.00
Water	P122		1202751	CHM,POLYMER,ZETAFLOC W-4,2300LB	Polymers	9,790	11,275	6,859	9,308	6,859	15,811.17	18,460.38	9,074.83	14,448.79	9,074.83
Water	P122		1202761	CHM,PLYMR,CATIONC,NALCO 8102 PLUS,275GA	Polymers	18,495	11,588	13,401	14,495	13,401	26,673.78	16,993.69	20,449.50	21,372.32	20,449.50
Water	P122		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			19		19			3,146.23	3,146.23	3,146.23
Water	P122		RE & WE	Vita-D Chlor Tabs 40 tablets	Chemicals - Other			3		3			1,271.70	1,271.70	1,271.70
Water	P122		WE	Filtrasorb 300 - Bulk	Chemicals - Other			57,600		57,600			97,105.92	97,105.92	97,105.92
Water	**P122 Total**					**2,656,205**	**2,527,033**	**2,600,437**	**2,549,049**	**2,600,437**	**446,828.45**	**459,674.66**	**547,291.36**	**547,344.67**	**547,291.36**
Water	P123	New Castle Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,976,279	1,934,383	1,850,822	1,920,495	1,850,822	173,396.00	186,707.46	179,135.18	179,746.21	179,135.18
Water	P123		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	54,608	57,846	57,730	56,728	57,730	10,311.41	15,904.44	17,346.64	14,520.83	17,346.64
Water	P123		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	1,710	1,731	2,800	2,080	2,800	4,303.45	5,668.76	10,154.57	6,708.93	10,154.57
Water	P123		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	105,311	103,228	102,183	103,574	102,183	112,521.97	144,062.79	127,396.94	127,993.90	127,396.94
Water	P123		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	607,203	583,200	565,369	585,257	565,369	68,641.42	70,169.28	72,783.81	70,531.50	72,783.81
Water	P123		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	36,726	33,623	41,979	37,443	41,979	9,428.21	8,748.54	12,191.52	10,122.76	12,191.52
Water	P123		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	19,650	19,439	19,583	19,557	19,583	27,261.40	27,319.28	26,317.59	26,966.09	26,317.59
Water	P123		1200781	CHM,POLYMER,CATIONC NALCO 8110 PULV,50LB	Polymers	2,921	2,754	2,240	2,638	2,240	8,929.83	8,740.62	7,421.40	8,363.95	7,421.40
Water	P123		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	17,817	23,650	23,534	21,667	23,534	62,574.22	79,976.14	63,605.23	68,718.53	63,605.23
Water	P123		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	142,685	128,680	176,682	149,349	176,682	34,884.10	33,106.83	42,373.96	36,788.30	42,373.96
Water	P123		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	25,353	24,771	24,098	24,741	24,098	13,251.95	29,758.09	28,795.86	23,935.30	28,795.86
Water	P123		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other		21,017	7,691	14,354	7,691		28,783.17	10,315.56	19,549.37	10,315.56
Water	P123		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			30		30			4,600.05	4,600.05	4,600.05
Water	P123		WE	Filtrasorb 300 - Bulk	Chemicals - Other			48,000		48,000			75,083.80	75,083.80	75,083.80
Water	P123		WE	Filtrasorb 400-Bulk	Chemicals - Other			144,000		144,000			210,643.20	210,643.20	210,643.20
Water	**P123 Total**					**2,990,263**	**2,934,322**	**3,066,741**	**2,937,883**	**3,066,741**	**525,503.96**	**638,945.40**	**888,165.31**	**884,272.71**	**888,165.31**
Water	P124	Punxsutawney P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	15,520	13,610	15,609	14,913	15,609	49,280.25	40,632.04	40,001.65	43,304.65	40,001.65
Water	P124		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	111,904	116,366	106,620	111,630	106,620	16,111.82	25,324.71	25,498.13	22,311.55	25,498.13
Water	P124		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	73,009	90,692	55,249	72,983	55,249	5,798.94	11,444.28	7,823.42	8,355.55	7,823.42
Water	P124		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	133	122	119	125	119	530.49	505.24	399.54	478.42	399.54
Water	P124		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	1,521	1,753	1,385	1,553	1,385	397.23	501.29	400.79	433.10	400.79
Water	P124		1200992	CHM,ZINC,ONDEO C39,50LB	Phosphates	7,075	5,416	5,696	6,062	5,696	15,805.59	13,054.75	12,944.65	13,935.00	12,944.65
Water	**P124 Total**					**209,162**	**227,958**	**184,677**	**207,266**	**184,677**	**87,924.32**	**91,462.31**	**87,068.18**	**88,818.27**	**87,068.18**
Water	P125	Warren Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,892	6,238	5,644	5,925	5,644	13,001.92	11,470.00	9,642.80	11,371.57	9,642.80
Water	P125		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	7,481	7,729	6,530	7,247	6,530	10,004.93	11,614.79	9,290.03	10,303.25	9,290.03
Water	**P125 Total**					**13,373**	**13,967**	**12,174**	**13,171**	**12,174**	**23,006.85**	**23,084.79**	**18,932.83**	**21,674.82**	**18,932.83**
Water	P126	Butler Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	710,130	737,086		723,608	0	66,368.75	78,615.20		72,491.98	0.00
Water	P126		1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	11,835	12,884	12,287	12,335	12,287	37,667.45	50,546.39	36,870.64	41,694.83	36,870.64

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
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Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P126		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	27,650	5,000		16,325	0	35,461.11	6,475.81		20,968.46	0.00
Water	P126		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	96,400	89,460	90,740	92,200	90,740	96,605.04	124,573.48	114,845.61	112,008.04	114,845.61
Water	P126		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	9,420			9,420	0	796.63			796.63	0.00
Water	P126		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	20,447	20,331	21,347	20,708	21,347	34,628.50	36,503.43	35,517.58	35,549.84	35,517.58
Water	P126		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	418,078	408,422	836,564	554,355	836,564	144,981.28	146,820.04	285,182.54	192,327.95	285,182.54
Water	P126		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	5,179	9,240	7,590	7,336	7,590	10,339.75	23,079.17	21,426.28	18,281.73	21,426.28
Water	P126		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	47,535	241,515	62,306	117,119	62,306	15,508.29	71,846.30	12,587.21	33,313.93	12,587.21
Water	P126		1201105	CHM,POLYMER,CATIONC NALCO 8170,55LB	Polymers	25		(29)	(2)	(29)	81.68		(94.74)	(6.53)	(94.74)
Water	P126		1203551	CHM,CRBN,PAC,CALGON,800IODINE,50LB	Chemicals - Other		18,100	15,200	16,650	15,200		27,865.02	25,170.46	26,517.74	25,170.46
Water	P126		RE & WE	Bio-Max Dechlorination Tablets, 48 lb P	Chemicals - Other			14		14			2,868.30	2,868.30	2,868.30
Water	P126		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other			41		41			4,452.36	4,452.36	4,452.36
Water	**P126 Total**					**1,346,699**	**1,542,038**	**1,046,060**	**1,570,054**	**1,046,060**	**442,438.48**	**566,324.84**	**538,826.24**	**561,265.26**	**538,826.24**
Water	P127	Kittanning Prod	1200559	CHM,AMMONIUM SULFATE,LIQUID,30%,55GA	Chemicals - Other		380		380	0		320.30		320.30	0.00
Water	P127		1200565	CHM,AMMONIA,AQUA,30%,55GA	Chemicals - Other		385		385	0		130.90		130.90	0.00
Water	P127		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine		600		600	0		0.00		0.00	0.00
Water	P127		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	7,431	805	2,845	3,694	2,845	2,091.90	279.07	986.27	1,119.08	986.27
Water	P127		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	1,108	1,587	4,823	2,506	4,823	1,377.74	2,401.66	6,143.28	3,307.56	6,143.28
Water	P127		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	318	737	496	517	496	950.58	2,320.06	1,576.92	1,615.85	1,576.92
Water	P127		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	687	550	210	482	210	2,456.64	1,944.70	618.52	1,673.29	618.52
Water	P127		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	89,701	75,702	52,933	72,779	52,933	14,541.56	12,877.07	5,720.67	11,046.43	5,720.67
Water	P127		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	50,600	60,570	73,941	61,704	73,941	20,382.38	27,117.55	21,233.42	22,911.12	21,233.42
Water	P127		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	23,510	3,000		13,255	0	5,859.30	1,440.00		3,649.65	0.00
Water	P127		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	7,950	7,472	8,190	7,871	8,190	6,601.90	6,622.79	7,581.67	6,935.45	7,581.67
Water	P127		1202661	CHM,FERRIC,CHLORID,38%,330GA	Ferric Chloride	113,924	101,940	116,910	110,925	116,910	30,613.92	33,895.28	41,995.11	35,501.44	41,995.11
Water	P127		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other			40		40			3,558.87	3,558.87	3,558.87
Water	P127		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			3		3			598.97	598.97	598.97
Water	P127		WE	Ammonia	Chemicals - Other			1		1			550.00	550.00	550.00
Water	P127		WE	Bio-Max Dechlorination Tablets 48lb Pail	Chemicals - Other			2		2			352.42	352.42	352.42
Water	**P127 Total**					**295,229**	**253,728**	**260,394**	**275,097**	**260,394**	**84,875.92**	**89,349.38**	**90,916.12**	**93,271.33**	**90,916.12**
Water	P128	Brownsville Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	4,557	4,510	4,613	4,560	4,613	17,847.58	18,264.18	13,987.14	16,699.63	13,987.14
Water	P128		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	33,471	36,605	33,412	34,496	33,412	60,513.77	78,774.43	71,871.02	70,386.41	71,871.02
Water	P128		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	354,843	342,549	327,099	341,497	327,099	139,787.62	146,265.19	132,402.64	139,485.15	132,402.64
Water	P128		1200877	CHM,SODIUM PERMANGANATE,20%,55GA	Chemicals - Other	20,637	19,118	17,359	19,038	17,359	32,071.45	27,824.58	25,001.28	28,299.10	25,001.28
Water	P128		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	1,272	815	1,371	1,153	1,371	404.01	269.72	477.50	383.74	477.50
Water	P128		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	240,763	255,540	217,232	237,845	217,232	63,373.50	68,088.48	55,469.20	62,310.39	55,469.20
Water	P128		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	12,144	12,310	10,912	11,789	10,912	17,027.75	18,140.57	15,085.15	16,751.16	15,085.15
Water	P128		1202031	CHM,POLYMER,CATIONIC NALCO 7763 5GA	Polymers	1,323	1,279	1,147	1,250	1,147	4,537.10	4,473.25	4,020.65	4,343.67	4,020.65
Water	P128		WE	SOD Hypo 12.5% Liquidchlor DR407 - Hiller	Chemicals - Other			608		608			612.26	612.26	612.26
Water	**P128 Total**					**669,010**	**672,726**	**613,752**	**651,627**	**613,752**	**335,562.78**	**362,100.40**	**318,926.84**	**339,271.51**	**318,926.84**
Water	P131	McMurray Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	14,779	13,964	6,099	11,614	6,099	3,593.67	4,572.93	1,959.20	3,375.27	1,959.20
Water	P131		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	274	66,836	51,650	39,587	51,650	71.24	16,709.40	11,144.18	9,308.27	11,144.18
Water	P131		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	4,946	3,785	1,050	3,260	1,050	4,079.13	3,950.12	1,073.18	3,034.14	1,073.18
Water	P131		RE & WE	Captor Calcium Thiosulfate Solution	Chemicals - Other			5		5			569.33	569.33	569.33
Water	**P131 Total**					**19,999**	**84,585**	**58,804**	**54,461**	**58,804**	**7,744.04**	**25,232.45**	**14,745.89**	**16,287.01**	**14,745.89**
Water	P132	Pittsburgh Hays Mine P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	347,404	306,829	316,416	323,550	316,416	72,895.37	57,385.19	50,920.82	60,400.46	50,920.82
Water	P132		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	68,832	52,339		60,586	0	43,561.65	53,190.16		48,375.91	0.00
Water	P132		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	1,177,720	2,598,231	2,970,076	2,248,676	2,970,076	359,608.16	987,206.62	1,182,414.33	843,076.37	1,182,414.33
Water	P132		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	237,550	241,132	258,901	245,861	258,901	53,061.30	68,378.57	76,241.49	65,893.79	76,241.49
Water	P132		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	10,635	8,378	1,540	6,851	1,540	26,528.88	24,100.61	4,289.22	18,306.24	4,289.22
Water	P132		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	218,877	279,163	254,886	250,975	254,886	300,416.54	348,211.57	309,577.44	319,401.85	309,577.44
Water	P132		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	77,160	72,320	13,533	54,338	13,533	8,740.91	7,962.55	1,478.71	6,060.72	1,478.71
Water	P132		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	989,690	1,593,796	1,901,688	1,495,058	1,901,688	277,016.10	357,397.69	316,923.71	317,112.50	316,923.71
Water	P132		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	4,497,308	4,419,788	4,744,166	4,553,754	4,744,166	833,108.18	890,345.98	779,886.03	834,446.73	779,886.03
Water	P132		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	163,013	159,819	22,374	115,069	22,374	181,810.62	204,813.56	27,816.42	138,146.87	27,816.42
Water	P132		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	126,839	113,059	106,659	115,519	106,659	93,759.64	94,819.59	91,263.41	93,280.88	91,263.41
Water	P132		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates			143,356	143,356	143,356			192,063.20	192,063.20	192,063.20
Water	P132		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	736,826			736,826	0	189,378.72			189,378.72	0.00
Water	P132		1203691	CHM,POLYMER,CLARIFLOC C6262,275GA TOTE	Polymers		6,500	64,804	35,652	64,804		9,737.00	97,076.39	53,406.70	97,076.39
Water	P132		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other			60		60			8,854.85	8,854.85	8,854.85
Water	P132		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other			3		3			529.52	529.52	529.52
Water	**P132 Total**					**8,651,854**	**9,851,354**	**10,798,462**	**10,386,069**	**10,798,462**	**2,439,886.07**	**3,103,549.09**	**3,139,335.54**	**3,188,735.29**	**3,139,335.54**
Water	P133	Pittsburgh Aldrich P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	434,479	338,184	401,338	391,334	401,338	91,875.25	63,324.61	64,091.40	73,097.09	64,091.40
Water	P133		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Carbon (PAC)	50,000		24,620	37,310	24,620	34,757.66		20,510.58	27,634.12	20,510.58
Water	P133		1200619	CHM,FERRIC,CHLORID PLYMR AS2820,10%,BULK	Ferric Chloride	1,422,600	1,335,661	1,556,159	1,438,140	1,556,159	680,900.40	710,452.50	824,780.02	738,710.97	824,780.02
Water	P133		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride			345,020	345,020	345,020			139,388.07	139,388.07	139,388.07
Water	P133		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	215,006	164,441	183,995	187,814	183,995	46,966.83	43,976.50	53,411.13	48,118.15	53,411.13
Water	P133		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	33,262	13,579	34,271	27,037	34,271	115,991.89	37,312.25	93,294.36	82,199.50	93,294.36
Water	P133		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other		15,848	3,960	9,904	3,960		53,528.96	11,444.40	32,486.68	11,444.40
Water	P133		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	26,684	49,660	91,220	55,855	91,220	2,874.58	5,390.49	10,140.08	6,135.05	10,140.08
Water	P133		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	1,255,461	1,413,275	1,769,864	1,479,533	1,769,864	370,673.25	330,314.54	302,167.17	334,384.99	302,167.17
Water	P133		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	4,476,407	4,477,081	5,384,025	4,779,171	5,384,025	792,693.35	923,858.73	899,921.82	872,157.97	899,921.82
Water	P133		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	125,714	157,557	186,325	156,532	186,325	146,284.28	208,071.36	226,158.42	193,504.69	226,158.42
Water	P133		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	0			0	0	0.00			0.00	0.00
Water	P133		1202401	CHM,POLYMER,AS-1400PW,275GA	Polymers	31,071	17,208	25,965	24,748	25,965	68,688.94	36,795.02	47,122.00	50,868.65	47,122.00
Water	P133		1203061	CHM,POLYMER,CATIONIC,AS 2222,275GA	Polymers	12,382	4,535	20,045	12,321	20,045	12,777.45	5,040.40	23,554.85	13,790.90	23,554.85
Water	P133		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Polymers	543,340			543,340	0	135,905.24			135,905.24	0.00
Water	P133		1203231	CHM,POLYMER,FERRI+PLUS,3025,BULK	Polymers	493,926			493,926	0	123,631.60			123,631.60	0.00
Water	P133		1203541	CHM,POLYMER,FERRI+PLUS,5100,BULK	Ferric Chloride	2,290	988,547	889,643	626,827	889,643	898.14	387,708.15	357,547.12	248,717.80	357,547.12
Water	P133		WE	Filtrasorb 400-Bulk	Chemicals - Other			123,678		123,678			180,916.56	180,916.56	180,916.56

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	**P133 Total**					**9,122,622**	**8,975,576**	**11,040,128**	**10,608,811**	**11,040,128**	**2,624,918.86**	**2,805,773.51**	**3,254,447.98**	**3,301,648.03**	**3,254,447.98**
Water	P134	Silver Spring Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	34,166	29,269	38,286	33,907	38,286	8,617.59	8,785.15	12,121.83	9,841.52	12,121.83
Water	P134		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	951	6,400	4,300	3,884	4,300	680.54	6,667.71	5,162.76	4,170.34	5,162.76
Water	P134		1200630	CHM,LIME,HYDRATED,50 LB	Lime	25,250	6,362	1,000	10,871	1,000	4,051.85	1,084.72	170.50	1,769.02	170.50
Water	P134		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	29,433	19,413	30,375	26,407	30,375	6,492.10	5,740.36	10,388.42	7,540.29	10,388.42
Water	P134		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	814	603	758	725	758	1,012.16	825.23	1,124.71	987.37	1,124.71
Water	P134		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	13,284	10,655	15,046	12,995	15,046	23,779.58	22,833.74	26,461.95	24,358.42	26,461.95
Water	P134		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	1,574			1,574	0	4,093.22			4,093.22	0.00
Water	P134		1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Chemicals - Other	7,444			7,444	0	10,714.61			10,714.61	0.00
Water	P134		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	720,244	446,942	589,131	585,439	589,131	119,826.50	73,818.86	73,910.63	89,185.33	73,910.63
Water	P134		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	608,347	458,409	516,285	527,680	516,285	124,244.39	113,662.40	102,670.74	113,525.84	102,670.74
Water	P134		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	42,148	34,164	40,844	39,052	40,844	35,880.31	34,421.26	38,384.77	36,228.78	38,384.77
Water	P134		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	35,136	32,644	48,547	38,776	48,547	52,744.00	46,173.02	65,306.81	54,741.28	65,306.81
Water	P134		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	975,678	604,850	896,262	825,597	896,262	291,676.30	234,758.98	380,190.81	302,208.70	380,190.81
Water	P134		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	(204)	1,717	50	521	50	(255.78)	2,152.21	62.68	653.04	62.68
Water	P134		RE & WE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other			60		60			8,616.19	8,616.19	8,616.19
Water	P134		WE	D-Chlor Dechlorination Tablets 45lbs	Chemicals - Other			244		244			41,570.24	41,570.24	41,570.24
Water	**P134 Total**					**2,494,265**	**1,651,428**	**2,181,188**	**2,114,871**	**2,181,188**	**683,557.37**	**550,923.64**	**766,143.04**	**710,204.19**	**766,143.04**
Water	P135	West Shore Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	64,518	62,172	56,162	60,951	56,162	16,291.41	17,383.56	16,494.06	16,723.01	16,494.06
Water	P135		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	979	1,893	985	1,286	985	744.85	1,817.45	945.89	1,169.40	945.89
Water	P135		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	56,630	61,117	56,648	58,132	56,648	12,516.19	17,459.96	17,830.08	15,935.41	17,830.08
Water	P135		1200804	CHM,POLYMER,CATIONC AS 2222,55GA	Polymers	17	20	13	17	13	15.13	17.80	11.56	14.83	11.56
Water	P135		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	7,166	7,576	5,472	6,738	5,472	11,578.71	16,027.68	9,792.10	12,466.16	9,792.10
Water	P135		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	701,987	880,684	876,617	819,763	876,617	101,443.79	131,771.12	105,358.29	112,857.73	105,358.29
Water	P135		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	836,226	836,600	825,458	832,761	825,458	166,723.45	182,636.08	181,287.12	176,882.22	181,287.12
Water	P135		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	74,234	74,685	74,191	74,370	74,191	59,049.08	73,036.98	64,708.76	65,598.27	64,708.76
Water	P135		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	4,688	2,709	2,078	3,158	2,078	6,269.83	3,849.96	2,894.24	4,338.01	2,894.24
Water	P135		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	934,323	1,185,177	1,078,692	1,066,064	1,078,692	275,308.85	452,595.05	452,962.17	393,622.02	452,962.17
Water	P135		WE	Filtrasorb 820-2000lb	Chemicals - Other			12,000		12,000			18,470.95	18,470.95	18,470.95
Water	**P135 Total**					**2,680,768**	**3,112,633**	**2,988,316**	**2,923,239**	**2,988,316**	**649,941.29**	**896,595.64**	**870,755.22**	**818,078.02**	**870,755.22**
Water	P136	Coatesville Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	61,396	59,671	54,072	58,380	54,072	30,960.69	32,878.11	20,963.21	28,267.34	20,963.21
Water	P136		1200586	CHM,CARBON,PAC LIGNITE,BULK	Chemicals - Other	7,671	6,387		7,029	0	4,865.30	11,286.34		8,075.82	0.00
Water	P136		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	24,053	29,071	27,001	26,708	27,001	5,974.19	8,085.25	7,733.50	7,264.31	7,733.50
Water	P136		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	82,612	63,236	74,314	73,387	74,314	104,877.34	85,811.71	106,701.53	99,130.19	106,701.53
Water	P136		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	824,748	941,071	1,004,327	923,382	1,004,327	170,060.13	159,076.45	96,295.96	141,810.85	96,295.96
Water	P136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	595,280	689,344	752,790	679,138	752,790	101,868.00	153,672.39	167,547.57	141,029.32	167,547.57
Water	P136		1201174	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,BULK	Phosphates	41,474	40,825	38,859	40,386	38,859	27,492.93	35,073.97	34,697.06	32,421.32	34,697.06
Water	P136		1202176	CHM,ACID,HYDROCHLORIC,15%,BULK	Chemicals - Other		69,490	98,454	83,972	98,454		16,494.35	31,446.96	23,970.66	31,446.96
Water	P136		1202177	CHM,SODIUM CHLORITE,25%,BULK	Chemicals - Other		92,877	111,406	102,142	111,406		84,045.69	102,867.19	93,456.44	102,867.19
Water	P136		1202461	CHM,POLYMER,FERRI+PLUS 1050,BULK	Ferric Chloride	879,922	934,611	997,244	937,259	997,244	247,357.05	373,934.29	417,440.20	346,243.85	417,440.20
Water	P136		RE & WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other			4		4			824.58	824.58	824.58
Water	P136		WE	1200942 - CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite			81,090		81,090			31,219.65	31,219.65	31,219.65
Water	**P136 Total**					**2,517,156**	**2,926,583**	**3,239,561**	**2,931,783**	**3,239,561**	**693,455.63**	**960,358.55**	**1,017,737.41**	**953,714.32**	**1,017,737.41**
Water	P137	Lake Heritage Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	7,621	7,311	7,309	7,414	7,309	4,981.70	6,289.00	5,056.87	5,442.52	5,056.87
Water	**P137 Total**					**7,621**	**7,311**	**7,309**	**7,414**	**7,309**	**4,981.70**	**6,289.00**	**5,056.87**	**5,442.52**	**5,056.87**
Water	P138	Boggs Township Prod	1200705	CHM,POLYMER,DELTA FLOC 807,55GA	Polymers	(165)	104	(317)	(126)	(317)	(133.98)	84.48	(264.01)	(104.50)	(264.01)
Water	P138		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,747	1,442	2,599	1,929	2,599	3,155.76	2,956.81	4,861.74	3,658.10	4,861.74
Water	**P138 Total**					**1,582**	**1,546**	**2,282**	**1,803**	**2,282**	**3,021.78**	**3,041.29**	**4,597.73**	**3,553.60**	**4,597.73**
Water	P139	Nittany Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	7,925	5,801	9,194	7,640	9,194	8,999.75	8,601.70	15,711.03	11,104.16	15,711.03
Water	**P139 Total**					**7,925**	**5,801**	**9,194**	**7,640**	**9,194**	**8,999.75**	**8,601.70**	**15,711.03**	**11,104.16**	**15,711.03**
Water	P140	S W B Brownell Podr	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	65,648	88,416	119,092	91,052	119,092	5,740.65	9,243.86	12,944.47	9,309.66	12,944.47
Water	P140		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	19,050			19,050	0	17,476.49			17,476.49	0.00
Water	P140		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	26,081	28,957	32,969	29,336	32,969	36,084.96	46,735.28	45,677.59	42,832.61	45,677.59
Water	P140		1200630	CHM,LIME,HYDRATED,50 LB	Lime	40,450	48,550	56,650	48,550	56,650	11,537.03	21,608.94	17,118.89	16,754.95	17,118.89
Water	P140		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers		110	150	130	150		257.74	420.02	338.88	420.02
Water	P140		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	90	55	47	64	47	292.31	178.64	153.28	208.08	153.28
Water	P140		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other		500		500	0		95.00		95.00	0.00
Water	P140		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	4,075	1,760	2,140	2,658	2,140	4,747.75	2,272.64	2,097.97	3,039.45	2,097.97
Water	P140		1200993	CHM,ZINC,1:10,50LB	Phosphates	7,450	7,700	9,150	8,100	9,150	12,084.76	17,532.77	20,425.92	16,681.15	20,425.92
Water	P140		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	11,405	31,400	43,500	28,768	43,500	14,906.13	42,157.71	60,402.96	39,155.60	60,402.96
Water	**P140 Total**					**174,249**	**207,448**	**263,698**	**228,208**	**263,698**	**102,870.08**	**140,082.58**	**159,241.10**	**145,891.87**	**159,241.10**
Water	P141	Ceasetown WTP	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	954,884	1,053,879	1,148,372	1,052,378	1,148,372	96,966.94	111,006.56	120,625.17	109,532.89	120,625.17
Water	P141		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	169,186	122,585	19,881	103,884	19,881	199,104.04	139,807.56	17,015.34	118,642.31	17,015.34
Water	P141		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	102,310	119,790	107,560	109,887	107,560	155,670.63	203,231.58	128,857.68	162,586.63	128,857.68
Water	P141		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	15,100	14,650	10,250	13,333	10,250	37,094.54	33,392.67	22,476.82	30,988.01	22,476.82
Water	P141		1200630	CHM,LIME,HYDRATED,50 LB	Lime	252,820	287,164	293,850	277,945	293,850	41,094.14	58,419.98	65,337.28	54,950.47	65,337.28
Water	P141		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	104	164	440	236	440	203.13	321.01	860.66	461.60	860.66
Water	P141		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	3,828	3,474	1,655	2,986	1,655	12,587.75	13,685.79	6,441.71	10,905.08	6,441.71
Water	P141		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	2,429	2,155	1,210	1,931	1,210	6,381.19	6,664.48	3,993.88	5,679.85	3,993.88
Water	P141		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	1,750		(400)	675	(400)	1,050.04		(197.27)	426.39	(197.27)
Water	P141		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Chemicals - Other		1,400		1,400	0		794.50		794.50	0.00
Water	P141		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	504	(250)	51	102	51	413.28	(205.00)	41.82	83.37	41.82
Water	P141		1200993	CHM,ZINC,1:10,50LB	Phosphates	37,685	41,320	32,260	37,088	32,260	84,623.75	97,493.86	71,739.24	84,618.95	71,739.24
Water	P141		1203801	CHM,COPPER SULFATE,100%,LRG CRYSTAL,50LB	Chemicals - Other			1,850	1,850	1,850			6,177.15	6,177.15	6,177.15
Water	P141		1203802	CHM,COPPER SULFATE,100%,MED CRYSTAL,50LB	Chemicals - Other			2,000	2,000	2,000			6,466.00	6,466.00	6,466.00
Water	**P141 Total**					**1,540,599**	**1,646,331**	**1,618,979**	**1,605,695**	**1,618,979**	**635,189.43**	**664,612.99**	**449,835.48**	**592,313.20**	**449,835.48**
Water	P143	S W B Crystal Lake P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other		0		0	0		0.00		0.00	0.00
Water	P143		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	21,691	20,791	21,258	21,247	21,258	30,077.49	39,807.74	29,541.19	33,142.14	29,541.19
Water	P143		1200630	CHM,LIME,HYDRATED,50 LB	Lime	16,150	16,400	17,400	16,650	17,400	5,489.83	5,826.23	5,226.89	5,514.32	5,226.89

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P143		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other		6,600		6,600	0		3,102.00		3,102.00	0.00
Water	P143		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	234,440	184,907	155,576	191,641	155,576	85,221.39	71,130.13	57,440.61	71,264.04	57,440.61
Water	P143		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	490	326	605	474	605	1,333.27	1,072.53	1,990.05	1,465.28	1,990.05
Water	P143		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	(500)	200	300	0	300	(205.00)	82.00	123.00	0.00	123.00
Water	P143		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	54,937	51,147	54,600	53,561	54,600	32,550.54	25,103.35	18,221.87	25,291.92	18,221.87
Water	P143		1200993	CHM,ZINC,1:10,50LB	Phosphates	13,611	12,810	13,660	13,360	13,660	24,099.87	30,637.76	30,624.07	28,453.90	30,624.07
Water	P143		WE	Crystal Lake Sodium Bicarbonate	Chemicals - Other			1,200		1,200			516.00	516.00	516.00
Water	**P143 Total**					**340,819**	**293,181**	**264,599**	**303,533**	**264,599**	**178,567.39**	**176,761.74**	**143,683.68**	**168,749.60**	**143,683.68**
Water	P144	S W B Fallbrook P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	91,698	71,981	86,662	83,447	86,662	8,297.51	9,564.24	18,352.72	12,071.49	18,352.72
Water	P144		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	9,800			9,800	0	8,788.92			8,788.92	0.00
Water	P144		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,890	6,183	5,718	5,930	5,718	11,146.81	11,882.73	7,836.95	10,288.83	7,836.95
Water	P144		1200630	CHM,LIME,HYDRATED,50 LB	Lime	4,150	1,400	6,950	4,167	6,950	1,161.68	475.43	2,526.94	1,388.02	2,526.94
Water	P144		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	596	537	199	444	199	1,048.02	1,075.28	380.93	834.74	380.93
Water	P144		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	495	660	880	678	880	1,302.30	2,184.59	3,143.93	2,210.27	3,143.93
Water	P144		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	34,215	50,035	48,077	44,109	48,077	15,479.08	22,139.96	20,671.98	19,430.34	20,671.98
Water	P144		1200993	CHM,ZINC,1:10,50LB	Phosphates	1,850	1,700	2,400	1,983	2,400	4,131.95	3,806.11	5,386.93	4,441.66	5,386.93
Water	P144		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers			5	5	5			16.59	16.59	16.59
Water	P144		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	2,500	9,840	8,780	7,040	8,780	3,206.50	12,890.89	12,177.80	9,425.06	12,177.80
Water	**P144 Total**					**151,194**	**142,336**	**159,671**	**157,604**	**159,671**	**54,562.77**	**64,019.23**	**70,494.77**	**68,895.93**	**70,494.77**
Water	P145	S W B Forest City P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	23,412	3,241	12,221	12,958	12,221	2,087.71	321.54	1,213.11	1,207.45	1,213.11
Water	P145		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,696	221	1,052	990	1,052	3,585.32	536.82	2,329.58	2,150.57	2,329.58
Water	P145		1200630	CHM,LIME,HYDRATED,50 LB	Lime	2,050	200	250	833	250	560.06	54.64	68.49	227.73	68.49
Water	P145		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	8		29	18	29	18.57		61.48	40.03	61.48
Water	P145		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	275	55		165	0	833.25	166.65		499.95	0.00
Water	P145		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	11,766	1,282	7,198	6,749	7,198	6,375.33	1,036.32	4,899.38	4,103.68	4,899.38
Water	P145		1200993	CHM,ZINC,1:10,50LB	Phosphates	250	(100)	400	183	400	327.50	(131.00)	875.71	357.40	875.71
Water	**P145 Total**					**39,457**	**4,899**	**21,150**	**21,896**	**21,150**	**13,787.74**	**1,984.97**	**9,447.75**	**8,586.81**	**9,447.75**
Water	P146	S W B Huntsville P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	2,050	1,435	3,115	2,200	3,115	1,179.03	551.83	1,938.56	1,223.14	1,938.56
Water	P146		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	14,709	13,217	15,037	14,321	15,037	15,571.28	19,228.65	21,950.82	18,916.92	21,950.82
Water	P146		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers		884	2,924	1,904	2,924		3,451.58	11,373.36	7,412.47	11,373.36
Water	P146		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	504	2,750	(1,602)	551	(1,602)	1,274.00	8,947.85	(5,206.50)	1,671.78	(5,206.50)
Water	P146		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda			28,216	28,216	28,216			3,648.33	3,648.33	3,648.33
Water	P146		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	69,928	71,712	57,940	66,527	57,940	26,327.43	26,221.03	16,574.10	23,040.85	16,574.10
Water	P146		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	2,099		1	1,050	1	1,616.85		0.71	808.78	0.71
Water	P146		1200993	CHM,ZINC,1:10,50LB	Phosphates	5,964	5,968	6,780	6,237	6,780	12,422.29	13,986.69	15,618.91	14,009.30	15,618.91
Water	P146		1201152	CHM,PACL BASICITY,70% PAX-XL8,BULK	Chemicals - Other	302,435	296,104	293,593	297,377	293,593	81,641.55	93,240.62	92,777.82	89,220.00	92,777.82
Water	P146		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	800	3,520	3,800	2,707	3,800	1,517.92	6,678.88	7,210.13	5,135.64	7,210.13
Water	**P146 Total**					**398,488**	**395,591**	**409,803**	**421,089**	**409,803**	**141,550.35**	**172,307.13**	**165,886.24**	**165,087.21**	**165,886.24**
Water	P147	S W B Nesbitt P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	576,984	623,959	581,817	594,253	581,817	55,514.95	74,671.02	66,857.14	65,681.04	66,857.14
Water	P147		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	30,800	13,900	6,360	17,020	6,360	30,636.37	16,786.59	7,950.00	18,457.65	7,950.00
Water	P147		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	69,148	67,881	75,519	70,849	75,519	105,462.01	110,216.11	104,234.95	106,637.69	104,234.95
Water	P147		1200630	CHM,LIME,HYDRATED,50 LB	Lime	193,300	201,250	212,450	202,333	212,450	30,378.05	38,869.91	45,807.73	38,351.90	45,807.73
Water	P147		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	660	555	550	588	550	1,625.63	1,501.79	1,994.41	1,707.28	1,994.41
Water	P147		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	1,765	1,595	1,105	1,488	1,105	4,260.59	3,833.51	2,929.01	3,674.37	2,929.01
Water	P147		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	11,929	13,953	16,173	14,018	16,173	39,439.20	49,014.72	53,272.08	47,242.00	53,272.08
Water	P147		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	100	300	250	217	250	28.00	119.85	159.63	102.49	159.63
Water	P147		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	330	280	3,735	1,448	3,735	265.14	367.25	4,948.27	1,860.22	4,948.27
Water	P147		1200993	CHM,ZINC,1:10,50LB	Phosphates	35,450	34,270	34,500	34,740	34,500	76,138.48	82,251.89	77,322.72	78,571.03	77,322.72
Water	P147		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Carbon (PAC)	250	8,500	17,948	8,899	17,948	320.65	10,902.10	35,897.50	15,706.75	35,897.50
Water	P147		WE	Vita-D-Chlor Dechlorination Granules	Chemicals - Other			2		2			1,586.92	1,586.92	1,586.92
Water	**P147 Total**					**920,715**	**966,443**	**950,409**	**945,855**	**950,409**	**344,069.07**	**388,534.74**	**402,960.36**	**379,579.34**	**402,960.36**
Water	P148	S W B Lake Scranton P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,722,719	2,229,492	2,457,840	2,136,684	2,457,840	163,282.04	240,385.65	281,009.45	228,225.71	281,009.45
Water	P148		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	72,453	30,631	368,072	157,052	368,072	43,529.31	25,852.56	302,188.96	123,856.94	302,188.96
Water	P148		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other		1,950		1,950	0		1,306.50		1,306.50	0.00
Water	P148		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	277,353	320,038	347,906	315,099	347,906	26,424.02	39,892.52	47,549.77	37,955.44	47,549.77
Water	P148		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	1,100	1,230	2,235	1,522	2,235	2,439.22	3,217.95	6,258.26	3,971.81	6,258.26
Water	P148		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	18,590	40,572		29,581	0	52,753.98	138,388.22		95,571.10	0.00
Water	P148		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other		15,354	232,290	123,822	232,290		19,960.20	304,485.83	162,223.02	304,485.83
Water	P148		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	2,331			2,331	0	4,764.01			4,764.01	0.00
Water	P148		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,785,028	1,989,194	2,403,864	2,059,362	2,403,864	251,232.97	378,200.27	421,738.46	350,390.57	421,738.46
Water	P148		1200993	CHM,ZINC,1:10,50LB	Phosphates	85,300	94,850	98,620	92,923	98,620	177,330.08	222,552.70	219,698.51	206,527.10	219,698.51
Water	P148		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	4,425	4,840	8,498	5,921	8,498	14,561.23	17,221.85	27,165.62	19,649.57	27,165.62
Water	P148		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	1,257	5,900	4,643	3,933	4,643	2,385.03	11,194.65	8,809.65	7,463.11	8,809.65
Water	P148		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	30,464	243,260		136,862	0	92,031.75	387,606.63		239,819.19	0.00
Water	**P148 Total**					**4,001,020**	**4,977,311**	**5,923,968**	**5,067,042**	**5,923,968**	**830,733.64**	**1,485,779.70**	**1,618,904.51**	**1,481,724.06**	**1,618,904.51**
Water	P149	S W B Watres P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	812,656	791,041	938,127	847,275	938,127	80,670.62	88,159.13	107,379.24	92,069.66	107,379.24
Water	P149		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	44,897	19,101	58,675	40,891	58,675	26,888.64	15,633.74	49,260.84	30,594.41	49,260.84
Water	P149		1200630	CHM,LIME,HYDRATED,50 LB	Lime	183,774	182,326	188,650	184,917	188,650	30,343.59	36,901.08	42,147.01	36,463.89	42,147.01
Water	P149		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	2,135	1,885	1,543	1,854	1,543	5,660.12	6,050.39	4,884.32	5,531.61	4,884.32
Water	P149		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	3,208	2,138	2,977	2,774	2,977	9,890.40	7,290.03	10,165.32	9,115.25	10,165.32
Water	P149		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	760,640	758,356	837,753	785,583	837,753	125,863.79	144,848.15	149,236.17	139,982.70	149,236.17
Water	P149		1200993	CHM,ZINC,1:10,50LB	Phosphates	34,410	32,490	35,100	34,000	35,100	72,906.76	76,512.85	78,095.24	75,838.28	78,095.24
Water	P149		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers			276	276	276			952.69	952.69	952.69
Water	P149		1202851	CHM,POLYMER,ANIONC SPRFLC A-120,50LB	Polymers	1,470	1,380	1,655	1,502	1,655	3,925.55	4,188.19	5,208.33	4,440.69	5,208.33
Water	P149		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other		40,359		40,359	0		53,574.07		53,574.07	0.00
Water	**P149 Total**					**1,843,190**	**1,829,076**	**2,064,756**	**1,939,431**	**2,064,756**	**356,149.47**	**433,157.63**	**447,329.16**	**448,563.26**	**447,329.16**
Water	P151	White Deer Creek Prod	1200630	CHM,LIME,HYDRATED,50 LB	Lime	50		6,250	3,150	6,250	6.59		824.03	415.31	824.03
Water	P151		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	180,883	174,691	201,592	185,722	201,592	30,503.99	43,285.59	51,198.69	41,662.76	51,198.69
Water	P151		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	19,310	19,475	22,280	20,355	22,280	8,399.90	8,362.25	7,714.72	8,158.96	7,714.72

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
Water	P151		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	180,710	172,463	185,006	179,393	185,006	84,406.55	82,236.98	88,412.37	85,018.63	88,412.37
Water	P151		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	20,455	19,340	22,410	20,735	22,410	22,388.25	21,309.55	22,624.59	22,107.46	22,624.59
Water	**P151 Total**					**401,408**	**385,969**	**437,538**	**409,355**	**437,538**	**145,705.28**	**155,194.37**	**170,774.40**	**157,363.12**	**170,774.40**
Water	P152	Wildcat Prod	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	1,911	2,252	2,828	2,330	2,828	1,205.95	1,303.48	1,361.13	1,290.19	1,361.13
Water	P152		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	98			98	0	87.86			87.86	0.00
Water	P152		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,093	1,221	1,884	1,399	1,884	2,249.47	1,879.96	1,405.42	1,844.95	1,405.42
Water	**P152 Total**					**3,102**	**3,473**	**4,712**	**3,828**	**4,712**	**3,543.28**	**3,183.44**	**2,766.55**	**3,223.00**	**2,766.55**
Water	P154	McEwensville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,750	1,430	1,900	1,693	1,900	3,497.99	3,059.25	3,754.50	3,437.25	3,754.50
Water	P154		RE	D-Chlor Dechlorination Tablets, 45 lbs,	Chemicals - Other			N/A		N/A			1,539.96	1,539.96	1,539.96
Water	P154		RE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other			N/A		N/A			234.50	234.50	234.50
Water	**P154 Total**					**1,750**	**1,430**	**1,900**	**1,693**	**1,900**	**3,497.99**	**3,059.25**	**5,528.96**	**5,211.71**	**5,528.96**
Water	P155	Steelton_PROD	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	264,188	212,515		238,351	0	30,041.68	24,692.83		27,367.26	0.00
Water	P155		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	14,429	11,546	4,088	10,021	4,088	26,647.10	21,846.81	5,262.86	17,918.92	5,262.86
Water	P155		1200630	CHM,LIME,HYDRATED,50 LB	Lime	21,191	17,878	4,442	14,504	4,442	7,244.90	6,701.96	1,548.92	5,165.26	1,548.92
Water	P155		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other		54,929	179,217	117,073	179,217		19,225.17	61,710.75	40,467.96	61,710.75
Water	P155		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	939	996		968	0	2,801.87	3,193.76		2,997.82	0.00
Water	P155		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	1,476	2,651	3,071	2,399	3,071	5,219.14	9,336.44	10,320.45	8,292.01	10,320.45
Water	P155		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	68,982	55,179	11,946	45,369	11,946	35,868.06	19,373.55	5,240.96	20,160.86	5,240.96
Water	P155		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite			41,290	41,290	41,290			12,183.87	12,183.87	12,183.87
Water	P155		1203521	CHM,ZINC,CHLORIDE,1:5,CARUS 3280,55GA	Phosphates		3,745	8,375	6,060	8,375		6,420.75	13,373.95	9,897.35	13,373.95
Water	P155		1203522	CHM,PRAESTOL N3100LTR, 55GA	Polymers		722	4,048	2,385	4,048		1,477.43	7,884.47	4,680.95	7,884.47
Water	P155		WE	52lb bag Filter Anthrafilt Anthac	Chemicals - Other			100		100			1,802.00	1,802.00	1,802.00
Water	**P155 Total**					**371,205**	**360,161**	**256,576**	**478,419**	**256,576**	**107,822.75**	**112,268.70**	**119,328.23**	**150,934.25**	**119,328.23**
Water	P188	Turbotville_PROD	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	4,110	3,345	3,375	3,610	3,375	8,545.61	6,617.18	5,677.34	6,946.71	5,677.34
Water	P188		1202811	CHM,POLY AL SULFATE,CLARION A410P,55GA	polymers	80	130	50	87	50	75.28	122.40	47.07	81.58	47.07
Water	**P188 Total**					**4,190**	**3,475**	**3,425**	**3,697**	**3,425**	**8,620.89**	**6,739.58**	**5,724.41**	**7,028.29**	**5,724.41**
Water Total						**62,173,099**	**64,704,699**	**71,656,066**	**68,292,121**	**71,656,066**	**17,703,089.19**	**20,865,527.35**	**22,060,052.06**	**21,718,097.32**	**22,060,052.06**

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P101	Abington Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	2,033		2,033	
Water	P101		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0		0	
Water	P101		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	35,380		35,380	
Water	P101		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,965		2,965	
Water	P101		1202931	CHM,DIPOTASSIUM PHOS, SLI-DP,5 GA	Phosphates	8		8	
Water	**P101 Total**					**40,386**	**0**	**40,386**	
Water	P102	Bangor Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	4,003		4,003	
Water	P102		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,426		3,426	
Water	P102		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	4,817		4,817	
Water	P102		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	24,698		24,698	
Water	P102		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	5,119		5,119	
Water	P102		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	3,537		3,537	
Water	P102		RE & WE	(HM) DryTec Granular Chlorine NSF-60, 6-	Chemicals - Other	2		2	JLS-Non contract chemical purchase
Water	P102		RE	(HM)USABlueBook Chlorination Tablets, 45	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	P102		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	10		10	JLS-Non contract chemical purchase
Water	**P102 Total**					**45,612**	**0**	**45,612**	
Water	P103	Blue Mount Nazareth P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	57,569		57,569	
Water	P103		1200806	CHM,POLYMER,CATIONC STER-FLOC C572,55GA	Polymers	1,020		1,020	
Water	P103		1200827	CHM,POLYMER,NONIONC STER-FLOC1986N,5GA	Polymers	140		140	
Water	P103		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	63,800		63,800	
Water	P103		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	7,960		7,960	
Water	P103		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	138,910		138,910	
Water	P103		1200982	CHM,ZINC,CHLORIDE,1:10,50LB	Chlorine	0		0	
Water	P103		1203191	CHM,ZINC,CHLORIDE,1:10, WHITE BAG, 50LB	Phosphates	17,650		17,650	
Water	**P103 Total**					**287,049**	**0**	**287,049**	
Water	P104	Lehman Pike Prod	1200857	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,55GA	Phosphates	7,680		7,680	
Water	P104		1200912	CHM,SODIUM HYDROXIDE,25%,15GA 403	Caustic Soda	87,585		87,585	
Water	P104		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0		0	
Water	P104		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	128,500		128,500	
Water	P104		1202351	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,55GAL	Phosphates	3,290		3,290	
Water	P104		1203222	CHM,SODIUM HYDROXIDE,25%,5GA PAIL	Caustic Soda	240,361		240,361	
Water	**P104 Total**					**467,416**	**0**	**467,416**	
Water	P106	Pocono Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	Phosphates	22,515		22,515	
Water	P106		1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	Phosphates	0		0	
Water	P106		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	56,638		56,638	
Water	P106		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	442,200		442,200	
Water	P106		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	83,673		83,673	
Water	P106		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	6,640		6,640	JLS-Reviewed, looks ok
Water	P106		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	11,308		11,308	
Water	**P106 Total**					**622,974**	**0**	**622,974**	
Water	P107	Susquehanna Prod	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	26,889		26,889	JLS-Reviewed, looks ok
Water	P107		1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	81,597		81,597	
Water	P107		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	25		25	
Water	P107		1200595	CHM,CHLORINE,100%,100LB CYLINDER	Chlorine	556		556	
Water	P107		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,563		4,563	JLS-Reviewed, looks ok
Water	P107		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	124		124	
Water	P107		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	599		599	
Water	P107		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	55,280		55,280	
Water	P107		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	55,480		55,480	
Water	P107		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	2,938		2,938	
Water	P107		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	42,991		42,991	
Water	P107		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	2,061		2,061	
Water	P107		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,585		2,585	
Water	P107		1200993	CHM,ZINC,1:10,50LB	Phosphates	544		544	
Water	P107		1201981	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,30GAL	Phosphates	2,838		2,838	
Water	P107		1202752	CHM,ALGICIDE,EARTHTEC,55GA	Chemicals - Other	0		0	
Water	**P107 Total**					**279,070**	**0**	**279,070**	
Water	P108	Berwick Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	6,926		6,926	
Water	P108		1200911	CHM,SODIUM HEXAMETAPHOSPHATE,100%,50LB	Phosphates	3,800		3,800	
Water	P108		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	12		12	JLS-Non contract chemical purchase
Water	**P108 Total**					**10,738**	**0**	**10,738**	
Water	P109	Frackville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0		0	
Water	P109		1200861	CHM,PHOSPHATE,POLY CALGON C5,5GA	Phosphates	0		0	
Water	P109		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	8,133		8,133	JLS-Reviewed, looks ok
Water	P109		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	27,640		27,640	JLS-Reviewed, looks ok
Water	P109		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,378		2,378	
Water	**P109 Total**					**38,151**	**0**	**38,151**	
Water	P110	Hershey Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	55,077		55,077	
Water	P110		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	36,844		36,844	
Water	P110		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	0		0	
Water	P110		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	15,976		15,976	
Water	P110		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	618,614		618,614	
Water	P110		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,277,474		1,277,474	JLS-Reviewed, looks ok
Water	P110		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	63,153		63,153	
Water	P110		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	19,581		19,581	
Water	P110		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	1,528,574		1,528,574	JLS-Reviewed, looks ok
Water	**P110 Total**					**3,615,293**	**0**	**3,615,293**	
Water	P112	Milton / White Deer P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	13,200		13,200	
Water	P112		1200630	CHM,LIME,HYDRATED,50 LB	Lime	0		0	

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P112		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	406,109		406,109	
Water	P112		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	84		84	
Water	P112		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	4,175		4,175	
Water	P112		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	53,027		53,027	
Water	P112		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	279,724		279,724	
Water	P112		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	28,460		28,460	JLS-Reviewed, looks ok
Water	P112		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	20,200		20,200	
Water	P112		RE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	P112		RE & WE	LPD CHLR TABLETS	Chemicals - Other	2		2	JLS-Non contract chemical purchase
Water	P112		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	16		16	JLS-Non contract chemical purchase
Water	P112		WE	SOD Metabisulfate Bag 114	Chemicals - Other	500		500	JLS-Non contract chemical purchase
Water	P112		ZI	Sodium Hypochlorite 12.5% Liquidchlor PL365	Sodium Hypochlorite	24		24	JLS-Non contract chemical purchase
Water	**P112 Total**					**805,521**	**0**	**805,521**	
Water	P113	Phillipsburg Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	22,570		22,570	
Water	P113		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	15,629		15,629	
Water	P113		1200641	CHM,HFS ACID,23%,15GA	HFS (Fluoride)	2,766		2,766	
Water	P113		1200643	CHM,HFS ACID,23%,30GA	HFS (Fluoride)	16,331		16,331	
Water	P113		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	48,934		48,934	
Water	P113		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	108,567		108,567	
Water	P113		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	25,469		25,469	
Water	P113		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	12,932		12,932	
Water	P113		1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	Phosphates	3,945		3,945	
Water	**P113 Total**					**257,143**	**0**	**257,143**	
Water	P114	Glen Alsace Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,012		1,012	
Water	P114		1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	Phosphates	4,704		4,704	
Water	P114		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	6,182		6,182	
Water	P114		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	4,850		4,850	
Water	P114		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	5,043		5,043	
Water	P114		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	29,620		29,620	
Water	P114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	57,450		57,450	
Water	P114		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	9,319		9,319	
Water	P114		1202511	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,30GA	Phosphates	957		957	
Water	P114		RE	USABlueBook Dechlorination Tablets, 45 i	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	**P114 Total**					**119,137**	**0**	**119,137**	
Water	P115	Norristown Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	282,051		282,051	JLS-Reviewed, looks ok
Water	P115		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	21,698		21,698	
Water	P115		1200791	CHM,POLYMER,CATIONC NALCO 8173,55LB	Polymers	7,732		7,732	
Water	P115		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	182,171		182,171	
Water	P115		1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	Chemicals - Other	26,593		26,593	
Water	P115		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	3,695,340		3,695,340	
Water	P115		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,919,337		1,919,337	
Water	P115		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	124,089		124,089	
Water	P115		1201524	CHM,POLYMER,CATIONC NALCO 7763 55GA	Polymers	7,908		7,908	
Water	P115		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	3,788,182		3,788,182	
Water	P115		1202111	CHM,POLYMER,ANIONC ZETAFLOC W-1,275GAL	Polymers	33,763		33,763	
Water	P115		RE & WE	USA Bluebook DeChlorination Tablets 45 lbs	Chemicals - Other	48		48	JLS-Non contract chemical purchase
Water	P115		WE	Bromocresol Green-Methyl Red	Chemicals - Other	10		10	JLS-Non contract chemical purchase
Water	P115		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	8		8	JLS-Non contract chemical purchase
Water	**P115 Total**					**10,088,930**	**0**	**10,088,930**	
Water	P116	Penn Water Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	12,581		12,581	
Water	P116		1200662	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,339LB	Phosphates	3,155		3,155	
Water	P116		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	227		227	
Water	**P116 Total**					**15,963**	**0**	**15,963**	
Water	P117	Royersford Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	510,925		510,925	JLS-Reviewed, looks ok
Water	P117		1200556	CHM,AMMONIA,ANHYDROUS,100%,150LB	Chemicals - Other	2,000		2,000	
Water	P117		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	2,330		2,330	
Water	P117		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	43,938		43,938	
Water	P117		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	1,835		1,835	
Water	P117		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	630		630	
Water	P117		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,000		3,000	
Water	P117		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	350,809		350,809	
Water	P117		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	11,550		11,550	
Water	P117		1200958	CHM,SODIUM ZINC,METASHANNOCOR,50LB	Phosphates	17,750		17,750	
Water	P117		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	10		10	JLS-Non contract chemical purchase
Water	**P117 Total**					**944,777**	**0**	**944,777**	
Water	P118	Yardley Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	31,205		31,205	
Water	P118		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	31,293		31,293	
Water	P118		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,308		3,308	
Water	P118		1200774	CHM,POLYMER,CATIONC CF71259,55GA	Polymers	16,654		16,654	
Water	P118		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	1,826		1,826	
Water	P118		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	581,613		581,613	
Water	P118		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	279,139		279,139	
Water	P118		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	(1,223)	1,223	0	JLS-Over accurual error, I would omit the negative
Water	P118		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	11,746		11,746	
Water	P118		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	(6,553)	6,553	0	JLS-Over accurual error, I would omit the negative
Water	P118		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	46,179		46,179	
Water	P118		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	10,543		10,543	
Water	P118		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	543,749		543,749	
Water	P118		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	0		0	

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P118		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	0		0	
Water	**P118 Total**					**1,549,480**	**7,776**	**1,557,256**	
Water	P119	Clarion Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	17,407		17,407	JLS-Reviewed, looks ok
Water	P119		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	24,710		24,710	
Water	P119		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	9,529		9,529	JLS-Reviewed, looks ok
Water	P119		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	270,165		270,165	
Water	P119		1200779	CHM,POLYMER,CATIONC MAGNAFLOC LT22S,55LB	Polymers	1,925		1,925	
Water	P119		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	0		0	
Water	P119		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	20,193		20,193	
Water	P119		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	137,370		137,370	
Water	P119		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	5,348		5,348	
Water	P119		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	5,700		5,700	
Water	P119		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	1,000		1,000	JLS-Reviewed, looks ok
Water	P119		RE	Carus 3180 384 lb Drum	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	**P119 Total**					**493,347**	**0**	**493,347**	
Water	P120	Indiana Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	50		50	
Water	P120		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	466,080		466,080	
Water	P120		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	115,110		115,110	
Water	P120		1200645	CHM,HFS ACID,23%,330GA	HFS (Fluoride)	23,440		23,440	
Water	P120		1200821	CHM,POLYMER,NALCO 8181 ,55GA	Polymers	74		74	
Water	P120		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	505,950		505,950	
Water	P120		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	294,099		294,099	
Water	P120		1202582	CHM,PLYMR,NONIONC NALCO 8181,TOTE	Polymers	2,714		2,714	
Water	**P120 Total**					**1,407,517**	**0**	**1,407,517**	
Water	P121	Kane Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,019		1,019	
Water	P121		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	5,228		5,228	
Water	P121		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	431		431	
Water	P121		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	27,570		27,570	
Water	P121		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	5,073		5,073	
Water	P121		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	32,833		32,833	
Water	P121		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	4,744		4,744	
Water	**P121 Total**					**76,898**	**0**	**76,898**	
Water	P122	Ellwood Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,347,542		1,347,542	
Water	P122		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	39,764		39,764	
Water	P122		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	0		0	
Water	P122		1200639	CHM,HYDROGEN PEROXIDE,BULK	Chemicals - Other	0		0	
Water	P122		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	25,901		25,901	
Water	P122		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	0		0	
Water	P122		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	756,077		756,077	
Water	P122		1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Phosphates	19,866		19,866	
Water	P122		1202121	CHM,PHOSPHORIC ACID,ORTHO,75%,15GA	Phosphates	0		0	
Water	P122		1202581	CHM,PLYMR,CATIONC NALCO 8100,TOTE	Polymers	754		754	
Water	P122		1202592	CHM,LIME,LIQUID CAO, 30% BULK	Lime	332,651		332,651	
Water	P122		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	0		0	
Water	P122		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	0		0	
Water	P122		1202751	CHM,POLYMER,ZETAFLOC W-4,2300LB	Polymers	6,859		6,859	
Water	P122		1202761	CHM,PLYMR,CATIONC,NALCO 8102 PLUS,275GA	Polymers	13,401		13,401	
Water	P122		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	19		19	JLS-Non contract chemical purchase
Water	P122		RE & WE	Vita-D Chlor Tabs 40 tablets	Chemicals - Other	3		3	JLS-Non contract chemical purchase
Water	P122		WE	Filtrasorb 300 - Bulk	Chemicals - Other	57,600		57,600	JLS-Non contract chemical purchase
Water	**P122 Total**					**2,600,437**	**0**	**2,600,437**	
Water	P123	New Castle Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,850,822		1,850,822	
Water	P123		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	57,730		57,730	
Water	P123		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	2,800		2,800	
Water	P123		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	102,183		102,183	
Water	P123		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	565,369		565,369	
Water	P123		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	41,979		41,979	
Water	P123		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	19,583		19,583	
Water	P123		1200781	CHM,POLYMER,CATIONC NALCO 8110 PULV,50LB	Polymers	2,240		2,240	
Water	P123		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	23,534		23,534	
Water	P123		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	176,682		176,682	
Water	P123		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	24,098		24,098	
Water	P123		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	7,691		7,691	
Water	P123		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	30		30	JLS-Non contract chemical purchase
Water	P123		WE	Filtrasorb 300 - Bulk	Chemicals - Other	48,000		48,000	JLS-Non contract chemical purchase
Water	P123		WE	Filtrasorb 400-Bulk	Chemicals - Other	144,000		144,000	JLS-Non contract chemical purchase
Water	**P123 Total**					**3,066,741**	**0**	**3,066,741**	
Water	P124	Punxsutawney P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	15,609		15,609	
Water	P124		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	106,620		106,620	
Water	P124		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	55,249		55,249	
Water	P124		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	119		119	
Water	P124		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	1,385		1,385	
Water	P124		1200992	CHM,ZINC,ONDEO C39,50LB	Phosphates	5,696		5,696	
Water	**P124 Total**					**184,677**	**0**	**184,677**	
Water	P125	Warren Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,644		5,644	
Water	P125		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	6,530		6,530	
Water	**P125 Total**					**12,174**	**0**	**12,174**	
Water	P126	Butler Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	0		0	
Water	P126		1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	12,287		12,287	

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P126		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	0		0	
Water	P126		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	90,740		90,740	
Water	P126		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	0		0	
Water	P126		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	21,347		21,347	
Water	P126		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	836,564		836,564	
Water	P126		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	7,590		7,590	
Water	P126		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	62,306		62,306	
Water	P126		1201105	CHM,POLYMER,CATIONC NALCO 8170,55LB	Polymers	(29)		(29)	
Water	P126		1203551	CHM,CRBN,PAC,CALGON,800IODINE,50LB	Chemicals - Other	15,200		15,200	
Water	P126		RE & WE	Bio-Max Dechlorination Tablets, 48 lb P	Chemicals - Other	14		14	JLS-Non contract chemical purchase
Water	P126		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	41		41	JLS-Non contract chemical purchase
Water	**P126 Total**					**1,046,060**	**0**	**1,046,060**	
Water	P127	Kittanning Prod	1200559	CHM,AMMONIUM SULFATE,LIQUID,30%,55GA	Chemicals - Other	0		0	
Water	P127		1200565	CHM,AMMONIA,AQUA,30%,55GA	Chemicals - Other	0		0	
Water	P127		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0		0	
Water	P127		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	2,845		2,845	
Water	P127		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	4,823		4,823	
Water	P127		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	496		496	
Water	P127		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	210		210	
Water	P127		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	52,933		52,933	
Water	P127		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	73,941		73,941	
Water	P127		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	0		0	
Water	P127		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	8,190		8,190	
Water	P127		1202661	CHM,FERRIC,CHLORID,38%,330GA	Ferric Chloride	116,910		116,910	
Water	P127		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	40		40	JLS-Non contract chemical purchase
Water	P127		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	3		3	JLS-Non contract chemical purchase
Water	P127		WE	Ammonia	Chemicals - Other	1		1	JLS-Non contract chemical purchase
Water	P127		WE	Bio-Max Dechlorination Tablets 48lb Pail	Chemicals - Other	2		2	JLS-Non contract chemical purchase
Water	**P127 Total**					**260,394**	**0**	**260,394**	
Water	P128	Brownsville Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	4,613		4,613	
Water	P128		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	33,412		33,412	
Water	P128		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	327,099		327,099	
Water	P128		1200877	CHM,SODIUM PERMANGANATE,20%,55GA	Chemicals - Other	17,359		17,359	
Water	P128		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	1,371		1,371	
Water	P128		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	217,232		217,232	
Water	P128		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	10,912		10,912	
Water	P128		1202031	CHM,POLYMER,CATIONIC NALCO 7763 5GA	Polymers	1,147		1,147	
Water	P128		WE	SOD Hypo 12.5% Liquidchlor DR407 - Hiller	Chemicals - Other	608		608	JLS-Non contract chemical purchase
Water	**P128 Total**					**613,752**	**0**	**613,752**	
Water	P131	McMurray Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	6,099		6,099	
Water	P131		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	51,650		51,650	
Water	P131		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	1,050		1,050	
Water	P131		RE & WE	Captor Calcium Thiosulfate Solution	Chemicals - Other	5		5	JLS-Non contract chemical purchase
Water	**P131 Total**					**58,804**	**0**	**58,804**	
Water	P132	Pittsburgh Hays Mine P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	316,416		316,416	
Water	P132		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	0		0	
Water	P132		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	2,970,076		2,970,076	
Water	P132		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	258,901		258,901	
Water	P132		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	1,540		1,540	
Water	P132		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	254,886		254,886	
Water	P132		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	13,533		13,533	
Water	P132		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	1,901,688		1,901,688	
Water	P132		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	4,744,166		4,744,166	
Water	P132		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	22,374		22,374	
Water	P132		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	106,659		106,659	
Water	P132		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	143,356		143,356	
Water	P132		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	0		0	
Water	P132		1203691	CHM,POLYMER,CLARIFLOC C6262,275GA TOTE	Polymers	64,804		64,804	
Water	P132		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	60		60	JLS-Non contract chemical purchase
Water	P132		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	3		3	JLS-Non contract chemical purchase
Water	**P132 Total**					**10,798,462**	**0**	**10,798,462**	
Water	P133	Pittsburgh Aldrich P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	401,338		401,338	JLS-Reviewed, looks ok
Water	P133		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Carbon (PAC)	24,620		24,620	
Water	P133		1200619	CHM,FERRIC,CHLORID PLYMR AS2820,10%,BULK	Ferric Chloride	1,556,159		1,556,159	
Water	P133		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	345,020		345,020	
Water	P133		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	183,995		183,995	JLS-Reviewed, looks ok
Water	P133		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	34,271		34,271	
Water	P133		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	3,960		3,960	
Water	P133		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	91,220		91,220	
Water	P133		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	1,769,864		1,769,864	
Water	P133		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	5,384,025		5,384,025	
Water	P133		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	186,325		186,325	
Water	P133		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	0		0	
Water	P133		1202401	CHM,POLYMER,AS-1400PW,275GA	Polymers	25,965		25,965	
Water	P133		1203061	CHM,POLYMER,CATIONIC,AS 2222,275GA	Polymers	20,045		20,045	
Water	P133		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Polymers	0		0	
Water	P133		1203231	CHM,POLYMER,FERRI+PLUS,3025,BULK	Polymers	0		0	
Water	P133		1203541	CHM,POLYMER,FERRI+PLUS,5100,BULK	Ferric Chloride	889,643		889,643	
Water	P133		WE	Filtrasorb 400-Bulk	Chemicals - Other	123,678		123,678	JLS-Non contract chemical purchase

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	**P133 Total**					**11,040,128**	**0**	**11,040,128**	
Water	P134	Silver Spring Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	38,286		38,286	
Water	P134		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	4,300		4,300	
Water	P134		1200630	CHM,LIME,HYDRATED,50 LB	Lime	1,000		1,000	
Water	P134		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	30,375		30,375	
Water	P134		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	758		758	
Water	P134		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	15,046		15,046	
Water	P134		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0		0	
Water	P134		1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Chemicals - Other	0		0	
Water	P134		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	589,131		589,131	
Water	P134		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	516,285		516,285	
Water	P134		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	40,844		40,844	
Water	P134		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	48,547		48,547	
Water	P134		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	896,262		896,262	
Water	P134		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	50		50	
Water	P134		RE & WE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	60		60	JLS-Non contract chemical purchase
Water	P134		WE	D-Chlor Dechlorination Tablets 45lbs	Chemicals - Other	244		244	JLS-Non contract chemical purchase
Water	**P134 Total**					**2,181,188**	**0**	**2,181,188**	
Water	P135	West Shore Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	56,162		56,162	
Water	P135		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	985		985	
Water	P135		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	56,648		56,648	
Water	P135		1200804	CHM,POLYMER,CATIONC AS 2222,55GA	Polymers	13		13	
Water	P135		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	5,472		5,472	
Water	P135		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	876,617		876,617	
Water	P135		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	825,458		825,458	
Water	P135		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	74,191		74,191	
Water	P135		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	2,078		2,078	
Water	P135		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	1,078,692		1,078,692	
Water	P135		WE	Filtrasorb 820-2000lb	Chemicals - Other	12,000		12,000	
Water	**P135 Total**					**2,988,316**	**0**	**2,988,316**	
Water	P136	Coatesville Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	54,072		54,072	
Water	P136		1200586	CHM,CARBON,PAC LIGNITE,BULK	Chemicals - Other	0		0	
Water	P136		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	27,001		27,001	
Water	P136		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	74,314		74,314	
Water	P136		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	1,004,327		1,004,327	
Water	P136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	752,790		752,790	
Water	P136		1201174	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,BULK	Phosphates	38,859		38,859	
Water	P136		1202176	CHM,ACID,HYDROCHLORIC,15%,BULK	Chemicals - Other	98,454		98,454	JLS-Reviewed, looks ok
Water	P136		1202177	CHM,SODIUM CHLORITE,25%,BULK	Chemicals - Other	111,406		111,406	
Water	P136		1202461	CHM,POLYMER,FERRI+PLUS 1050,BULK	Ferric Chloride	997,244		997,244	
Water	P136		RE & WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	4		4	JLS-Non contract chemical purchase
Water	P136		WE	1200942 - CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	81,090		81,090	JLS-Non contract chemical purchase
Water	**P136 Total**					**3,239,561**	**0**	**3,239,561**	
Water	P137	Lake Heritage Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	7,309		7,309	
Water	**P137 Total**					**7,309**	**0**	**7,309**	
Water	P138	Boggs Township Prod	1200705	CHM,POLYMER,DELTA FLOC 807,55GA	Polymers	(317)	317	0	JLS-Accrual issue, I would not use the negative years
Water	P138		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	2,599		2,599	JLS-Reviewed, looks ok
Water	**P138 Total**					**2,282**	**317**	**2,599**	
Water	P139	Nittany Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	9,194		9,194	
Water	**P139 Total**					**9,194**	**0**	**9,194**	
Water	P140	S W B Brownell Podr	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	119,092		119,092	
Water	P140		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0		0	
Water	P140		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	32,969		32,969	
Water	P140		1200630	CHM,LIME,HYDRATED,50 LB	Lime	56,650		56,650	
Water	P140		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	150		150	
Water	P140		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	47		47	
Water	P140		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	0		0	
Water	P140		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	2,140		2,140	
Water	P140		1200993	CHM,ZINC,1:10,50LB	Phosphates	9,150		9,150	
Water	P140		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	43,500		43,500	
Water	**P140 Total**					**263,698**	**0**	**263,698**	
Water	P141	Ceasetown WTP	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,148,372		1,148,372	JLS-Reviewed, looks ok
Water	P141		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	19,881		19,881	
Water	P141		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	107,560		107,560	
Water	P141		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	10,250		10,250	
Water	P141		1200630	CHM,LIME,HYDRATED,50 LB	Lime	293,850		293,850	
Water	P141		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	440		440	
Water	P141		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	1,655		1,655	
Water	P141		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	1,210		1,210	
Water	P141		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	(400)	400	0	JLS-Accrual issue, I would not use the negative years
Water	P141		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Chemicals - Other	0		0	
Water	P141		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	51		51	
Water	P141		1200993	CHM,ZINC,1:10,50LB	Phosphates	32,260		32,260	
Water	P141		1203801	CHM,COPPER SULFATE,100%,LRG CRYSTAL,50LB	Chemicals - Other	1,850		1,850	
Water	P141		1203802	CHM,COPPER SULFATE,100%,MED CRYSTAL,50LB	Chemicals - Other	2,000		2,000	
Water	**P141 Total**					**1,618,979**	**400**	**1,619,379**	
Water	P143	S W B Crystal Lake P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0		0	
Water	P143		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	21,258		21,258	
Water	P143		1200630	CHM,LIME,HYDRATED,50 LB	Lime	17,400		17,400	

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P143		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	0		0	
Water	P143		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	155,576		155,576	JLS-Reviewed, looks ok
Water	P143		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	605		605	
Water	P143		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	300		300	
Water	P143		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	54,600		54,600	
Water	P143		1200993	CHM,ZINC,1:10,50LB	Phosphates	13,660		13,660	
Water	P143		WE	Crystal Lake Sodium Bicarbonate	Chemicals - Other	1,200		1,200	JLS-Non contract chemical purchase
Water	**P143 Total**					**264,599**	**0**	**264,599**	
Water	P144	S W B Fallbrook P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	86,662		86,662	JLS-Reviewed, looks ok
Water	P144		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0		0	
Water	P144		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,718		5,718	
Water	P144		1200630	CHM,LIME,HYDRATED,50 LB	Lime	6,950		6,950	
Water	P144		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	199		199	
Water	P144		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	880		880	
Water	P144		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	48,077		48,077	JLS-Reviewed, looks ok
Water	P144		1200993	CHM,ZINC,1:10,50LB	Phosphates	2,400		2,400	
Water	P144		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	5		5	
Water	P144		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	8,780		8,780	
Water	**P144 Total**					**159,671**	**0**	**159,671**	
Water	P145	S W B Forest City P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	12,221		12,221	
Water	P145		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,052		1,052	
Water	P145		1200630	CHM,LIME,HYDRATED,50 LB	Lime	250		250	
Water	P145		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	29		29	
Water	P145		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0		0	
Water	P145		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	7,198		7,198	
Water	P145		1200993	CHM,ZINC,1:10,50LB	Phosphates	400		400	
Water	**P145 Total**					**21,150**	**0**	**21,150**	
Water	P146	S W B Huntsville P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	3,115		3,115	
Water	P146		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	15,037		15,037	
Water	P146		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	2,924		2,924	
Water	P146		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	(1,602)	1,602	0	JLS-Accrual issue, I would not use the negative years
Water	P146		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	28,216		28,216	
Water	P146		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	57,940		57,940	
Water	P146		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	1		1	
Water	P146		1200993	CHM,ZINC,1:10,50LB	Phosphates	6,780		6,780	
Water	P146		1201152	CHM,PACL BASICITY,70% PAX-XL8,BULK	Chemicals - Other	293,593		293,593	
Water	P146		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	3,800		3,800	
Water	**P146 Total**					**409,803**	**1,602**	**411,405**	
Water	P147	S W B Nesbitt P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	581,817		581,817	
Water	P147		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	6,360		6,360	
Water	P147		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	75,519		75,519	
Water	P147		1200630	CHM,LIME,HYDRATED,50 LB	Lime	212,450		212,450	
Water	P147		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	550		550	
Water	P147		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	1,105		1,105	
Water	P147		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	16,173		16,173	
Water	P147		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	250		250	
Water	P147		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	3,735		3,735	
Water	P147		1200993	CHM,ZINC,1:10,50LB	Phosphates	34,500		34,500	
Water	P147		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Carbon (PAC)	17,948		17,948	
Water	P147		WE	Vita-D-Chlor Dechlorination Granules	Chemicals - Other	2		2	JLS-Non contract chemical purchase
Water	**P147 Total**					**950,409**	**0**	**950,409**	
Water	P148	S W B Lake Scranton P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	2,457,840		2,457,840	
Water	P148		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	368,072		368,072	
Water	P148		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	0		0	
Water	P148		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	347,906		347,906	
Water	P148		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	2,235		2,235	
Water	P148		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0		0	
Water	P148		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	232,290		232,290	
Water	P148		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	0		0	
Water	P148		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	2,403,864		2,403,864	
Water	P148		1200993	CHM,ZINC,1:10,50LB	Phosphates	98,620		98,620	
Water	P148		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	8,498		8,498	
Water	P148		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	4,643		4,643	
Water	P148		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	0		0	
Water	**P148 Total**					**5,923,968**	**0**	**5,923,968**	
Water	P149	S W B Watres P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	938,127		938,127	
Water	P149		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	58,675		58,675	
Water	P149		1200630	CHM,LIME,HYDRATED,50 LB	Lime	188,650		188,650	JLS-Reviewed, looks ok
Water	P149		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	1,543		1,543	
Water	P149		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	2,977		2,977	
Water	P149		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	837,753		837,753	
Water	P149		1200993	CHM,ZINC,1:10,50LB	Phosphates	35,100		35,100	
Water	P149		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	276		276	
Water	P149		1202851	CHM,POLYMER,ANIONC SPRFLC A-120,50LB	Polymers	1,655		1,655	
Water	P149		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	0		0	
Water	**P149 Total**					**2,064,756**	**0**	**2,064,756**	
Water	P151	White Deer Creek Prod	1200630	CHM,LIME,HYDRATED,50 LB	Lime	6,250		6,250	
Water	P151		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	201,592		201,592	
Water	P151		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	22,280		22,280	

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
Water	P151		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	185,006		185,006	
Water	P151		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	22,410		22,410	
Water	**P151 Total**					**437,538**	**0**	**437,538**	
Water	P152	Wildcat Prod	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	2,828		2,828	
Water	P152		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0		0	
Water	P152		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,884		1,884	
Water	**P152 Total**					**4,712**	**0**	**4,712**	
Water	P154	McEwensville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,900		1,900	
Water	P154		RE	D-Chlor Dechlorination Tablets, 45 lbs,	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	P154		RE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
Water	**P154 Total**					**1,900**	**0**	**1,900**	
Water	P155	Steelton_PROD	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	0		0	
Water	P155		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,088		4,088	
Water	P155		1200630	CHM,LIME,HYDRATED,50 LB	Lime	4,442		4,442	
Water	P155		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	179,217		179,217	JLS-Reviewed, looks ok
Water	P155		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	0		0	
Water	P155		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	3,071		3,071	
Water	P155		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	11,946		11,946	
Water	P155		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	41,290		41,290	
Water	P155		1203521	CHM,ZINC,CHLORIDE,1:5,CARUS 3280,55GA	Phosphates	8,375		8,375	
Water	P155		1203522	CHM,PRAESTOL N3100LTR, 55GA	Polymers	4,048		4,048	
Water	P155		WE	52lb bag Filter Anthrafilt Anthac	Chemicals - Other	100		100	JLS-Non contract chemical purchase
Water	**P155 Total**					**256,576**	**0**	**256,576**	
Water	P188	Turbotville_PROD	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	3,375		3,375	
Water	P188		1202811	CHM,POLY AL SULFATE,CLARION A410P,55GA	polymers	50		50	
Water	**P188 Total**					**3,425**	**0**	**3,425**	
Water Total						**71,656,066**	**10,095**	**71,666,161**	

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P101	Abington Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	$1.2400	$1.2400	$1.2400	$1.3640	$1.3640	$1.3640	$1.3640	$1.4322	$1.4322
Water	P101		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P101		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P101		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3900	$1.3900	$1.3900	$1.5290	$1.5290	$1.5290	$1.5290	$1.6055	$1.6055
Water	P101		1202931	CHM,DIPOTASSIUM PHOS, SLI-DP,5 GA	Phosphates	$3.9458	$3.9458	$3.9458	$4.3404	$4.3404	$4.3404	$4.3404	$4.5574	$4.5574
Water	**P101 Total**													
Water	P102	Bangor Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	$0.3155	$0.3155	$0.3155	$0.3471	$0.3471	$0.3471	$0.3471	$0.3644	$0.3644
Water	P102		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.6666	$1.6666	$1.6666	$1.7499	$1.7499	$1.7499	$1.7499	$1.8374	$1.8374
Water	P102		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	$0.2800	$0.2800	$0.2800	$0.2919	$0.2919	$0.2919	$0.2919	$0.3036	$0.3036
Water	P102		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.2042	$0.2042	$0.2042	$0.2129	$0.2129	$0.2129	$0.2129	$0.2214	$0.2214
Water	P102		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.4000	$0.4000	$0.4000	$0.4200	$0.4200	$0.4200	$0.4200	$0.4389	$0.4389
Water	P102		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3300	$1.3300	$1.3300	$1.4630	$1.4630	$1.4630	$1.4630	$1.5362	$1.5362
Water	P102		RE & WE	(HM) DryTec Granular Chlorine NSF-60, 6-	Chemicals - Other	$155.6650	$155.6650	$155.6650	$158.7783	$158.7783	$158.7783	$158.7783	$160.3661	$160.3661
Water	P102		RE	(HM)USABlueBook Chlorination Tablets, 45	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	P102		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	$115.1760	$115.1760	$115.1760	$117.4795	$117.4795	$117.4795	$117.4795	$118.6543	$118.6543
Water	**P102 Total**													
Water	P103	Blue Mount Nazareth P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1166	$0.1166	$0.1166	$0.1283	$0.1283	$0.1283	$0.1283	$0.1347	$0.1347
Water	P103		1200806	CHM,POLYMER,CATIONC STER-FLOC C572,55GA	Polymers	$2.3000	$2.3000	$2.3000	$2.3920	$2.3920	$2.3920	$2.3920	$2.4877	$2.4877
Water	P103		1200827	CHM,POLYMER,NONIONC STER-FLOC1986N,5GA	Polymers	$8.0000	$8.0000	$8.0000	$8.3200	$8.3200	$8.3200	$8.3200	$8.6528	$8.6528
Water	P103		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4400	$0.4400	$0.4400	$0.4488	$0.4488	$0.4488	$0.4488	$0.4533	$0.4533
Water	P103		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P103		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2650	$0.2650	$0.2650	$0.2783	$0.2783	$0.2783	$0.2783	$0.2908	$0.2908
Water	P103		1200982	CHM,ZINC,CHLORIDE,1:10,50LB	Chlorine	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P103		1203191	CHM,ZINC,CHLORIDE,1:10, WHITE BAG, 50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	**P103 Total**													
Water	P104	Lehman Pike Prod	1200857	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,55GA	Phosphates	$1.0200	$1.0200	$1.0200	$1.1220	$1.1220	$1.1220	$1.1220	$1.1781	$1.1781
Water	P104		1200912	CHM,SODIUM HYDROXIDE,25%,15GA 403	Caustic Soda	$0.3200	$0.3200	$0.3200	$0.3336	$0.3336	$0.3336	$0.3336	$0.3469	$0.3469
Water	P104		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.4000	$0.4000	$0.4000	$0.4200	$0.4200	$0.4200	$0.4200	$0.4389	$0.4389
Water	P104		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P104		1202351	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,55GAL	Phosphates	$0.9600	$0.9600	$0.9600	$1.0560	$1.0560	$1.0560	$1.0560	$1.1088	$1.1088
Water	P104		1203222	CHM,SODIUM HYDROXIDE,25%,5GA PAIL	Caustic Soda	$0.3800	$0.3800	$0.3800	$0.3962	$0.3962	$0.3962	$0.3962	$0.4120	$0.4120
Water	**P104 Total**													
Water	P106	Pocono Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	Phosphates	$1.3900	$1.3900	$1.3900	$1.5290	$1.5290	$1.5290	$1.5290	$1.6055	$1.6055
Water	P106		1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	Phosphates	$1.1700	$1.1700	$1.1700	$1.2870	$1.2870	$1.2870	$1.2870	$1.3514	$1.3514
Water	P106		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	$0.3550	$0.3550	$0.3550	$0.3701	$0.3701	$0.3701	$0.3701	$0.3849	$0.3849
Water	P106		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.3850	$0.3850	$0.3850	$0.4014	$0.4014	$0.4014	$0.4014	$0.4174	$0.4174
Water	P106		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.3280	$0.3280	$0.3280	$0.3444	$0.3444	$0.3444	$0.3444	$0.3599	$0.3599
Water	P106		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P106		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	$1.7600	$1.7600	$1.7600	$1.9360	$1.9360	$1.9360	$1.9360	$2.0328	$2.0328
Water	**P106 Total**													
Water	P107	Susquehanna Prod	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	$0.3500	$0.3500	$0.3500	$0.3850	$0.3850	$0.3850	$0.3850	$0.4043	$0.4043
Water	P107		1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.3153	$0.3153	$0.3153	$0.3468	$0.3468	$0.3468	$0.3468	$0.3642	$0.3642
Water	P107		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	$0.8328	$0.8328	$0.8328	$0.8744	$0.8744	$0.8744	$0.8744	$0.9182	$0.9182
Water	P107		1200595	CHM,CHLORINE,100%,100LB CYLINDER	Chlorine	$3.2200	$3.2200	$3.2200	$3.3810	$3.3810	$3.3810	$3.3810	$3.5501	$3.5501
Water	P107		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$3.6500	$3.6500	$3.6500	$3.8325	$3.8325	$3.8325	$3.8325	$4.0241	$4.0241
Water	P107		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	$8.1221	$8.1221	$8.1221	$8.4470	$8.4470	$8.4470	$8.4470	$8.7849	$8.7849
Water	P107		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	$1.9000	$1.9000	$1.9000	$1.9380	$1.9380	$1.9380	$1.9380	$1.9574	$1.9574
Water	P107		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	$0.3045	$0.3045	$0.3045	$0.3174	$0.3174	$0.3174	$0.3174	$0.3301	$0.3301
Water	P107		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	$0.2700	$0.2700	$0.2700	$0.2815	$0.2815	$0.2815	$0.2815	$0.2927	$0.2927
Water	P107		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.4300	$0.4300	$0.4300	$0.4515	$0.4515	$0.4515	$0.4515	$0.4718	$0.4718
Water	P107		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P107		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	$1.3900	$1.3900	$1.3900	$1.4178	$1.4178	$1.4178	$1.4178	$1.4320	$1.4320
Water	P107		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3100	$1.3100	$1.3100	$1.4410	$1.4410	$1.4410	$1.4410	$1.5131	$1.5131
Water	P107		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.7500	$2.7500	$2.7500	$3.0250	$3.0250	$3.0250	$3.0250	$3.1763	$3.1763
Water	P107		1201981	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,30GAL	Phosphates	$1.1300	$1.1300	$1.1300	$1.2430	$1.2430	$1.2430	$1.2430	$1.3052	$1.3052
Water	P107		1202752	CHM,ALGICIDE,EARTHTEC,55GA	Chemicals - Other	$2.0660	$2.0660	$2.0660	$2.1073	$2.1073	$2.1073	$2.1073	$2.1284	$2.1284
Water	**P107 Total**													
Water	P108	Berwick Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.6600	$2.6600	$2.6600	$2.7930	$2.7930	$2.7930	$2.7930	$2.9327	$2.9327
Water	P108		1200911	CHM,SODIUM HEXAMETAPHOSPHATE,100%,50LB	Phosphates	$1.6188	$1.6188	$1.6188	$1.7807	$1.7807	$1.7807	$1.7807	$1.8697	$1.8697
Water	P108		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$77.4950	$77.4950	$77.4950	$79.0449	$79.0449	$79.0449	$79.0449	$79.8353	$79.8353
Water	**P108 Total**													
Water	P109	Frackville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P109		1200861	CHM,PHOSPHATE,POLY CALGON C5,5GA	Phosphates	$1.9900	$1.9900	$1.9900	$2.1890	$2.1890	$2.1890	$2.1890	$2.2985	$2.2985
Water	P109		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	$0.3045	$0.3045	$0.3045	$0.3174	$0.3174	$0.3174	$0.3174	$0.3301	$0.3301
Water	P109		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P109		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.7200	$1.7200	$1.7200	$1.8920	$1.8920	$1.8920	$1.8920	$1.9866	$1.9866
Water	**P109 Total**													
Water	P110	Hershey Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.2598	$0.2598	$0.2598	$0.2650	$0.2650	$0.2650	$0.2650	$0.2676	$0.2676
Water	P110		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.2600	$1.2600	$1.2600	$1.2852	$1.2852	$1.2852	$1.2852	$1.2981	$1.2981
Water	P110		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P110		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	$1.8400	$1.8400	$1.8400	$1.9136	$1.9136	$1.9136	$1.9136	$1.9901	$1.9901
Water	P110		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.1723	$0.1723	$0.1723	$0.1796	$0.1796	$0.1796	$0.1796	$0.1868	$0.1868
Water	P110		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1950	$0.1950	$0.1950	$0.2048	$0.2048	$0.2048	$0.2048	$0.2140	$0.2140
Water	P110		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	$0.7700	$0.7700	$0.7700	$0.8470	$0.8470	$0.8470	$0.8470	$0.8894	$0.8894
Water	P110		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	$1.3400	$1.3400	$1.3400	$1.3668	$1.3668	$1.3668	$1.3668	$1.3805	$1.3805
Water	P110		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	**P110 Total**													
Water	P112	Milton / White Deer P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	$1.3073	$1.3073	$1.3073	$1.3726	$1.3726	$1.3726	$1.3726	$1.4413	$1.4413
Water	P112		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P112		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.2650	$0.2650	$0.2650	$0.2703	$0.2703	$0.2703	$0.2703	$0.2730	$0.2730
Water	P112		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	$2.8800	$2.8800	$2.8800	$2.9952	$2.9952	$2.9952	$2.9952	$3.1150	$3.1150
Water	P112		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	$1.7600	$1.7600	$1.7600	$1.7952	$1.7952	$1.7952	$1.7952	$1.8132	$1.8132
Water	P112		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1116	$0.1116	$0.1116	$0.1163	$0.1163	$0.1163	$0.1163	$0.1210	$0.1210
Water	P112		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2767	$0.2767	$0.2767	$0.2905	$0.2905	$0.2905	$0.2905	$0.3036	$0.3036
Water	P112		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	$0.9600	$0.9600	$0.9600	$1.0560	$1.0560	$1.0560	$1.0560	$1.1088	$1.1088
Water	P112		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	P112		RE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	P112		RE & WE	LPD CHLR TABLETS	Chemicals - Other	$2,035.2000	$2,035.2000	$2,035.2000	$2,075.9040	$2,075.9040	$2,075.9040	$2,075.9040	$2,096.6630	$2,096.6630
Water	P112		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$161.0256	$161.0256	$161.0256	$164.2461	$164.2461	$164.2461	$164.2461	$165.8886	$165.8886
Water	P112		WE	SOD Metabisulfate Bag 114	Chemicals - Other	$2.8900	$2.8900	$2.8900	$2.9478	$2.9478	$2.9478	$2.9478	$2.9773	$2.9773
Water	P112		ZI	Sodium Hypochlorite 12.5% Liquidchlor PL365	Sodium Hypochlorite	$41.8750	$41.8750	$41.8750	$43.9688	$43.9688	$43.9688	$43.9688	$45.9473	$45.9473
Water	**P112 Total**													
Water	P113	Phillipsburg Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	$0.3550	$0.3550	$0.3550	$0.3905	$0.3905	$0.3905	$0.3905	$0.4100	$0.4100
Water	P113		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.4514	$1.4514	$1.4514	$1.5240	$1.5240	$1.5240	$1.5240	$1.6002	$1.6002
Water	P113		1200641	CHM,HFS ACID,23%,15GA	HFS (Fluoride)	$1.0800	$1.0800	$1.0800	$1.1232	$1.1232	$1.1232	$1.1232	$1.1569	$1.1569
Water	P113		1200643	CHM,HFS ACID,23%,30GA	HFS (Fluoride)	$0.5600	$0.5600	$0.5600	$0.5824	$0.5824	$0.5824	$0.5824	$0.5999	$0.5999
Water	P113		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1365	$0.1365	$0.1365	$0.1423	$0.1423	$0.1423	$0.1423	$0.1480	$0.1480
Water	P113		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.1891	$0.1891	$0.1891	$0.1971	$0.1971	$0.1971	$0.1971	$0.2050	$0.2050
Water	P113		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.5850	$0.5850	$0.5850	$0.6143	$0.6143	$0.6143	$0.6143	$0.6419	$0.6419
Water	P113		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.7100	$1.7100	$1.7100	$1.8810	$1.8810	$1.8810	$1.8810	$1.9751	$1.9751
Water	P113		1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	Phosphates	$2.0000	$2.0000	$2.0000	$2.2000	$2.2000	$2.2000	$2.2000	$2.3100	$2.3100
Water	**P113 Total**													
Water	P114	Glen Alsace Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.3403	$2.3403	$2.3403	$2.4573	$2.4573	$2.4573	$2.4573	$2.5802	$2.5802
Water	P114		1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	Phosphates	$0.9500	$0.9500	$0.9500	$1.0450	$1.0450	$1.0450	$1.0450	$1.0973	$1.0973
Water	P114		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	$1.1200	$1.1200	$1.1200	$1.2320	$1.2320	$1.2320	$1.2320	$1.2936	$1.2936
Water	P114		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4400	$0.4400	$0.4400	$0.4488	$0.4488	$0.4488	$0.4488	$0.4533	$0.4533
Water	P114		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.3400	$0.3400	$0.3400	$0.3545	$0.3545	$0.3545	$0.3545	$0.3686	$0.3686
Water	P114		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.3450	$0.3450	$0.3450	$0.3623	$0.3623	$0.3623	$0.3623	$0.3786	$0.3786
Water	P114		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3100	$1.3100	$1.3100	$1.4410	$1.4410	$1.4410	$1.4410	$1.5131	$1.5131
Water	P114		1202511	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,30GA	Phosphates	$0.9900	$0.9900	$0.9900	$1.0890	$1.0890	$1.0890	$1.0890	$1.1435	$1.1435
Water	P114		RE	USABlueBook Dechlorination Tablets, 45 i	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	**P114 Total**													
Water	P115	Norristown Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	$0.3300	$0.3300	$0.3300	$0.3366	$0.3366	$0.3366	$0.3366	$0.3400	$0.3400
Water	P115		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.7570	$0.7570	$0.7570	$0.7721	$0.7721	$0.7721	$0.7721	$0.7798	$0.7798
Water	P115		1200791	CHM,POLYMER,CATIONC NALCO 8173,55LB	Polymers	$3.1000	$3.1000	$3.1000	$3.2240	$3.2240	$3.2240	$3.2240	$3.3530	$3.3530
Water	P115		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.4200	$1.4200	$1.4200	$1.4484	$1.4484	$1.4484	$1.4484	$1.4629	$1.4629
Water	P115		1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	Chemicals - Other	$0.1600	$0.1600	$0.1600	$0.1632	$0.1632	$0.1632	$0.1632	$0.1648	$0.1648
Water	P115		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.0870	$0.0870	$0.0870	$0.0907	$0.0907	$0.0907	$0.0907	$0.0943	$0.0943
Water	P115		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1980	$0.1980	$0.1980	$0.2079	$0.2079	$0.2079	$0.2079	$0.2173	$0.2173
Water	P115		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	$0.7500	$0.7500	$0.7500	$0.8250	$0.8250	$0.8250	$0.8250	$0.8663	$0.8663
Water	P115		1201524	CHM,POLYMER,CATIONC NALCO 7763 55GA	Polymers	$1.5700	$1.5700	$1.5700	$1.6328	$1.6328	$1.6328	$1.6328	$1.6981	$1.6981
Water	P115		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	$0.4070	$0.4070	$0.4070	$0.4192	$0.4192	$0.4192	$0.4192	$0.4276	$0.4276
Water	P115		1202111	CHM,POLYMER,ANIONC ZETAFLOC W-1,275GAL	Polymers	$1.2900	$1.2900	$1.2900	$1.3416	$1.3416	$1.3416	$1.3416	$1.3953	$1.3953
Water	P115		RE & WE	USA Bluebook DeChlorination Tablets 45 lbs	Chemicals - Other	$138.0004	$138.0004	$138.0004	$144.9004	$144.9004	$144.9004	$144.9004	$151.4210	$151.4210
Water	P115		WE	Bromocresol Green-Methyl Red	Chemicals - Other	$54.6320	$54.6320	$54.6320	$55.7246	$55.7246	$55.7246	$55.7246	$56.2819	$56.2819
Water	P115		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	$15.6250	$15.6250	$15.6250	$16.4063	$16.4063	$16.4063	$16.4063	$17.1445	$17.1445
Water	**P115 Total**													
Water	P116	Penn Water Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P116		1200662	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,339LB	Phosphates	$0.9600	$0.9600	$0.9600	$1.0560	$1.0560	$1.0560	$1.0560	$1.1088	$1.1088
Water	P116		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	**P116 Total**													
Water	P117	Royersford Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1187	$0.1187	$0.1187	$0.1306	$0.1306	$0.1306	$0.1306	$0.1371	$0.1371
Water	P117		1200556	CHM,AMMONIA,ANHYDROUS,100%,150LB	Chemicals - Other	$3.9500	$3.9500	$3.9500	$4.0290	$4.0290	$4.0290	$4.0290	$4.0693	$4.0693
Water	P117		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.8947	$2.8947	$2.8947	$3.0394	$3.0394	$3.0394	$3.0394	$3.1914	$3.1914
Water	P117		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P117		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	$1.8400	$1.8400	$1.8400	$1.9136	$1.9136	$1.9136	$1.9136	$1.9901	$1.9901
Water	P117		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P117		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4400	$0.4400	$0.4400	$0.4488	$0.4488	$0.4488	$0.4488	$0.4533	$0.4533
Water	P117		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.2183	$0.2183	$0.2183	$0.2276	$0.2276	$0.2276	$0.2276	$0.2367	$0.2367
Water	P117		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P117		1200958	CHM,SODIUM ZINC,METASHANNOCOR,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P117		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$153.6840	$153.6840	$153.6840	$161.3682	$161.3682	$161.3682	$161.3682	$168.6298	$168.6298
Water	**P117 Total**													
Water	P118	Yardley Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	$0.3300	$0.3300	$0.3300	$0.3366	$0.3366	$0.3366	$0.3366	$0.3400	$0.3400
Water	P118		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.8353	$0.8353	$0.8353	$0.8520	$0.8520	$0.8520	$0.8520	$0.8605	$0.8605
Water	P118		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.0347	$2.0347	$2.0347	$2.1364	$2.1364	$2.1364	$2.1364	$2.2433	$2.2433
Water	P118		1200774	CHM,POLYMER,CATIONC CF71259,55GA	Polymers	$2.0000	$2.0000	$2.0000	$2.0800	$2.0800	$2.0800	$2.0800	$2.1632	$2.1632
Water	P118		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	$1.2100	$1.2100	$1.2100	$1.3310	$1.3310	$1.3310	$1.3310	$1.3976	$1.3976
Water	P118		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1040	$0.1040	$0.1040	$0.1084	$0.1084	$0.1084	$0.1084	$0.1128	$0.1128
Water	P118		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2950	$0.2950	$0.2950	$0.3098	$0.3098	$0.3098	$0.3098	$0.3237	$0.3237
Water	P118		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3500	$1.3500	$1.3500	$1.4850	$1.4850	$1.4850	$1.4850	$1.5593	$1.5593
Water	P118		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	$1.2000	$1.2000	$1.2000	$1.3200	$1.3200	$1.3200	$1.3200	$1.3860	$1.3860
Water	P118		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	$1.0402	$1.0402	$1.0402	$1.1442	$1.1442	$1.1442	$1.1442	$1.2014	$1.2014
Water	P118		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	$1.3400	$1.3400	$1.3400	$1.3668	$1.3668	$1.3668	$1.3668	$1.3805	$1.3805
Water	P118		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	$0.3240	$0.3240	$0.3240	$0.3305	$0.3305	$0.3305	$0.3305	$0.3338	$0.3338
Water	P118		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	$0.4070	$0.4070	$0.4070	$0.4192	$0.4192	$0.4192	$0.4192	$0.4276	$0.4276
Water	P118		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	$1.2600	$1.2600	$1.2600	$1.2852	$1.2852	$1.2852	$1.2852	$1.2981	$1.2981

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P118		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	**P118 Total**													
Water	P119	Clarion Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.3945	$0.3945	$0.3945	$0.4024	$0.4024	$0.4024	$0.4024	$0.4064	$0.4064
Water	P119		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.9800	$1.9800	$1.9800	$2.0790	$2.0790	$2.0790	$2.0790	$2.1830	$2.1830
Water	P119		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	$0.4000	$0.4000	$0.4000	$0.4160	$0.4160	$0.4160	$0.4160	$0.4285	$0.4285
Water	P119		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.3830	$0.3830	$0.3830	$0.3907	$0.3907	$0.3907	$0.3907	$0.3946	$0.3946
Water	P119		1200779	CHM,POLYMER,CATIONC MAGNAFLOC LT22S,55LB	Polymers	$3.9800	$3.9800	$3.9800	$4.1392	$4.1392	$4.1392	$4.1392	$4.3048	$4.3048
Water	P119		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P119		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.4500	$1.4500	$1.4500	$1.4790	$1.4790	$1.4790	$1.4790	$1.4938	$1.4938
Water	P119		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1145	$0.1145	$0.1145	$0.1194	$0.1194	$0.1194	$0.1194	$0.1241	$0.1241
Water	P119		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3400	$1.3400	$1.3400	$1.4740	$1.4740	$1.4740	$1.4740	$1.5477	$1.5477
Water	P119		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	P119		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	P119		RE	Carus 3180 384 lb Drum	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	**P119 Total**													
Water	P120	Indiana Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.1000	$1.1000	$1.1000	$1.1220	$1.1220	$1.1220	$1.1220	$1.1332	$1.1332
Water	P120		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	$0.2450	$0.2450	$0.2450	$0.2524	$0.2524	$0.2524	$0.2524	$0.2574	$0.2574
Water	P120		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	$0.1400	$0.1400	$0.1400	$0.1470	$0.1470	$0.1470	$0.1470	$0.1544	$0.1544
Water	P120		1200645	CHM,HFS ACID,23%,330GA	HFS (Fluoride)	$0.4100	$0.4100	$0.4100	$0.4264	$0.4264	$0.4264	$0.4264	$0.4392	$0.4392
Water	P120		1200821	CHM,POLYMER,NALCO 8181 ,55GA	Polymers	$2.4500	$2.4500	$2.4500	$2.5480	$2.5480	$2.5480	$2.5480	$2.6499	$2.6499
Water	P120		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1104	$0.1104	$0.1104	$0.1151	$0.1151	$0.1151	$0.1151	$0.1197	$0.1197
Water	P120		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2100	$0.2100	$0.2100	$0.2205	$0.2205	$0.2205	$0.2205	$0.2304	$0.2304
Water	P120		1202582	CHM,PLYMR,NONIONC NALCO 8181,TOTE	Polymers	$2.4500	$2.4500	$2.4500	$2.5480	$2.5480	$2.5480	$2.5480	$2.6499	$2.6499
Water	**P120 Total**													
Water	P121	Kane Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$5.3125	$5.3125	$5.3125	$5.5781	$5.5781	$5.5781	$5.5781	$5.8570	$5.8570
Water	P121		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	$0.5600	$0.5600	$0.5600	$0.5824	$0.5824	$0.5824	$0.5824	$0.5999	$0.5999
Water	P121		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	$3.4100	$3.4100	$3.4100	$3.5464	$3.5464	$3.5464	$3.5464	$3.6883	$3.6883
Water	P121		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.2042	$0.2042	$0.2042	$0.2129	$0.2129	$0.2129	$0.2129	$0.2214	$0.2214
Water	P121		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	$0.2075	$0.2075	$0.2075	$0.2179	$0.2179	$0.2179	$0.2179	$0.2277	$0.2277
Water	P121		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.4250	$0.4250	$0.4250	$0.4463	$0.4463	$0.4463	$0.4463	$0.4663	$0.4663
Water	P121		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	$1.0700	$1.0700	$1.0700	$1.1770	$1.1770	$1.1770	$1.1770	$1.2359	$1.2359
Water	**P121 Total**													
Water	P122	Ellwood Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1165	$0.1165	$0.1165	$0.1282	$0.1282	$0.1282	$0.1282	$0.1346	$0.1346
Water	P122		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.3345	$0.3345	$0.3345	$0.3412	$0.3412	$0.3412	$0.3412	$0.3446	$0.3446
Water	P122		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	$3.6500	$3.6500	$3.6500	$3.7230	$3.7230	$3.7230	$3.7230	$3.7602	$3.7602
Water	P122		1200639	CHM,HYDROGEN PEROXIDE,BULK	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P122		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.4500	$1.4500	$1.4500	$1.4790	$1.4790	$1.4790	$1.4790	$1.4938	$1.4938
Water	P122		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1293	$0.1293	$0.1293	$0.1348	$0.1348	$0.1348	$0.1348	$0.1402	$0.1402
Water	P122		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1508	$0.1508	$0.1508	$0.1583	$0.1583	$0.1583	$0.1583	$0.1655	$0.1655
Water	P122		1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Phosphates	$1.4100	$1.4100	$1.4100	$1.5510	$1.5510	$1.5510	$1.5510	$1.6286	$1.6286
Water	P122		1202121	CHM,PHOSPHORIC ACID,ORTHO,75%,15GA	Phosphates	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P122		1202581	CHM,PLYMR,CATIONC NALCO 8100,TOTE	Polymers	$1.8700	$1.8700	$1.8700	$1.9448	$1.9448	$1.9448	$1.9448	$2.0226	$2.0226
Water	P122		1202592	CHM,LIME,LIQUID CAO, 30% BULK	Lime	$0.1300	$0.1300	$0.1300	$0.1365	$0.1365	$0.1365	$0.1365	$0.1433	$0.1433
Water	P122		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P122		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	P122		1202751	CHM,POLYMER,ZETAFLOC W-4,2300LB	Polymers	$1.2400	$1.2400	$1.2400	$1.2896	$1.2896	$1.2896	$1.2896	$1.3412	$1.3412
Water	P122		1202761	CHM,PLYMR,CATIONC,NALCO 8102 PLUS,275GA	Polymers	$1.4600	$1.4600	$1.4600	$1.5184	$1.5184	$1.5184	$1.5184	$1.5791	$1.5791
Water	P122		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$165.5911	$165.5911	$165.5911	$173.8706	$173.8706	$173.8706	$173.8706	$181.6948	$181.6948
Water	P122		RE & WE	Vita-D Chlor Tabs 40 tablets	Chemicals - Other	$423.9000	$423.9000	$423.9000	$445.0950	$445.0950	$445.0950	$445.0950	$465.1243	$465.1243
Water	P122		WE	Filtrasorb 300 - Bulk	Chemicals - Other	$1.6859	$1.6859	$1.6859	$1.7196	$1.7196	$1.7196	$1.7196	$1.7368	$1.7368
Water	**P122 Total**													
Water	P123	New Castle Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1079	$0.1079	$0.1079	$0.1187	$0.1187	$0.1187	$0.1187	$0.1246	$0.1246
Water	P123		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.3345	$0.3345	$0.3345	$0.3412	$0.3412	$0.3412	$0.3412	$0.3446	$0.3446
Water	P123		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	$3.6500	$3.6500	$3.6500	$3.7230	$3.7230	$3.7230	$3.7230	$3.7602	$3.7602
Water	P123		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$0.9750	$0.9750	$0.9750	$1.0238	$1.0238	$1.0238	$1.0238	$1.0749	$1.0749
Water	P123		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	$0.1350	$0.1350	$0.1350	$0.1418	$0.1418	$0.1418	$0.1418	$0.1488	$0.1488
Water	P123		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.2900	$0.2900	$0.2900	$0.3016	$0.3016	$0.3016	$0.3016	$0.3106	$0.3106
Water	P123		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	$1.3500	$1.3500	$1.3500	$1.4040	$1.4040	$1.4040	$1.4040	$1.4602	$1.4602
Water	P123		1200781	CHM,POLYMER,CATIONC NALCO 8110 PULV,50LB	Polymers	$3.3500	$3.3500	$3.3500	$3.4840	$3.4840	$3.4840	$3.4840	$3.6234	$3.6234
Water	P123		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	$2.4800	$2.4800	$2.4800	$2.5296	$2.5296	$2.5296	$2.5296	$2.5549	$2.5549
Water	P123		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	$0.2300	$0.2300	$0.2300	$0.2398	$0.2398	$0.2398	$0.2398	$0.2494	$0.2494
Water	P123		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	$1.1800	$1.1800	$1.1800	$1.2980	$1.2980	$1.2980	$1.2980	$1.3629	$1.3629
Water	P123		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	P123		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$153.3350	$153.3350	$153.3350	$161.0018	$161.0018	$161.0018	$161.0018	$168.2468	$168.2468
Water	P123		WE	Filtrasorb 300 - Bulk	Chemicals - Other	$1.5642	$1.5642	$1.5642	$1.5955	$1.5955	$1.5955	$1.5955	$1.6115	$1.6115
Water	P123		WE	Filtrasorb 400-Bulk	Chemicals - Other	$1.4628	$1.4628	$1.4628	$1.4921	$1.4921	$1.4921	$1.4921	$1.5070	$1.5070
Water	**P123 Total**													
Water	P124	Punxsutawney P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.5625	$2.5625	$2.5625	$2.6906	$2.6906	$2.6906	$2.6906	$2.8252	$2.8252
Water	P124		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	$0.2450	$0.2450	$0.2450	$0.2524	$0.2524	$0.2524	$0.2524	$0.2574	$0.2574
Water	P124		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	$0.1457	$0.1457	$0.1457	$0.1530	$0.1530	$0.1530	$0.1530	$0.1606	$0.1606
Water	P124		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	$2.8800	$2.8800	$2.8800	$2.9952	$2.9952	$2.9952	$2.9952	$3.1150	$3.1150
Water	P124		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	$0.2900	$0.2900	$0.2900	$0.2958	$0.2958	$0.2958	$0.2958	$0.2988	$0.2988
Water	P124		1200992	CHM,ZINC,ONDEO C39,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	**P124 Total**													
Water	P125	Warren Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.7042	$1.7042	$1.7042	$1.7894	$1.7894	$1.7894	$1.7894	$1.8789	$1.8789
Water	P125		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3200	$1.3200	$1.3200	$1.4520	$1.4520	$1.4520	$1.4520	$1.5246	$1.5246
Water	**P125 Total**													
Water	P126	Butler Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1140	$0.1140	$0.1140	$0.1254	$0.1254	$0.1254	$0.1254	$0.1317	$0.1317
Water	P126		1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	$2.9500	$2.9500	$2.9500	$3.0090	$3.0090	$3.0090	$3.0090	$3.0391	$3.0391

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P126		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P126		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$0.9750	$0.9750	$0.9750	$1.0238	$1.0238	$1.0238	$1.0238	$1.0749	$1.0749
Water	P126		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	$0.1338	$0.1338	$0.1338	$0.1405	$0.1405	$0.1405	$0.1405	$0.1475	$0.1475
Water	P126		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	$1.4900	$1.4900	$1.4900	$1.6390	$1.6390	$1.6390	$1.6390	$1.7210	$1.7210
Water	P126		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.3440	$0.3440	$0.3440	$0.3509	$0.3509	$0.3509	$0.3509	$0.3544	$0.3544
Water	P126		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.4800	$2.4800	$2.4800	$2.5296	$2.5296	$2.5296	$2.5296	$2.5549	$2.5549
Water	P126		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.1844	$0.1844	$0.1844	$0.1922	$0.1922	$0.1922	$0.1922	$0.1999	$0.1999
Water	P126		1201105	CHM,POLYMER,CATIONC NALCO 8170,55LB	Polymers	$3.8900	$3.8900	$3.8900	$4.0456	$4.0456	$4.0456	$4.0456	$4.2074	$4.2074
Water	P126		1203551	CHM,CRBN,PAC,CALGON,800IODINE,50LB	Chemicals - Other	$1.7100	$1.7100	$1.7100	$1.7442	$1.7442	$1.7442	$1.7442	$1.7616	$1.7616
Water	P126		RE & WE	Bio-Max Dechlorination Tablets, 48 lb P	Chemicals - Other	$204.8786	$204.8786	$204.8786	$215.1225	$215.1225	$215.1225	$215.1225	$224.8030	$224.8030
Water	P126		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	$108.5941	$108.5941	$108.5941	$114.0239	$114.0239	$114.0239	$114.0239	$119.1549	$119.1549
Water	**P126 Total**													
Water	P127	Kittanning Prod	1200559	CHM,AMMONIUM SULFATE,LIQUID,30%,55GA	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P127		1200565	CHM,AMMONIA,AQUA,30%,55GA	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P127		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P127		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.3900	$0.3900	$0.3900	$0.4056	$0.4056	$0.4056	$0.4056	$0.4178	$0.4178
Water	P127		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	$0.8900	$0.8900	$0.8900	$0.9790	$0.9790	$0.9790	$0.9790	$1.0280	$1.0280
Water	P127		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	$3.5100	$3.5100	$3.5100	$3.6504	$3.6504	$3.6504	$3.6504	$3.7964	$3.7964
Water	P127		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.4800	$2.4800	$2.4800	$2.5296	$2.5296	$2.5296	$2.5296	$2.5549	$2.5549
Water	P127		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1046	$0.1046	$0.1046	$0.1090	$0.1090	$0.1090	$0.1090	$0.1134	$0.1134
Water	P127		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	$0.2650	$0.2650	$0.2650	$0.2783	$0.2783	$0.2783	$0.2783	$0.2908	$0.2908
Water	P127		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.2650	$0.2650	$0.2650	$0.2783	$0.2783	$0.2783	$0.2783	$0.2908	$0.2908
Water	P127		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	$0.7800	$0.7800	$0.7800	$0.7956	$0.7956	$0.7956	$0.7956	$0.8036	$0.8036
Water	P127		1202661	CHM,FERRIC,CHLORID,38%,330GA	Ferric Chloride	$0.3400	$0.3400	$0.3400	$0.3502	$0.3502	$0.3502	$0.3502	$0.3572	$0.3572
Water	P127		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	$88.9718	$88.9718	$88.9718	$93.4203	$93.4203	$93.4203	$93.4203	$97.6243	$97.6243
Water	P127		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$199.6567	$199.6567	$199.6567	$209.6395	$209.6395	$209.6395	$209.6395	$219.0733	$219.0733
Water	P127		WE	Ammonia	Chemicals - Other	$550.0000	$550.0000	$550.0000	$561.0000	$561.0000	$561.0000	$561.0000	$566.6100	$566.6100
Water	P127		WE	Bio-Max Dechlorination Tablets 48lb Pail	Chemicals - Other	$176.2100	$176.2100	$176.2100	$179.7342	$179.7342	$179.7342	$179.7342	$181.5315	$181.5315
Water	**P127 Total**													
Water	P128	Brownsville Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	$3.0700	$3.0700	$3.0700	$3.1314	$3.1314	$3.1314	$3.1314	$3.1627	$3.1627
Water	P128		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.1900	$2.1900	$2.1900	$2.2995	$2.2995	$2.2995	$2.2995	$2.4145	$2.4145
Water	P128		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.4100	$0.4100	$0.4100	$0.4182	$0.4182	$0.4182	$0.4182	$0.4224	$0.4224
Water	P128		1200877	CHM,SODIUM PERMANGANATE,20%,55GA	Chemicals - Other	$1.2900	$1.2900	$1.2900	$1.3158	$1.3158	$1.3158	$1.3158	$1.3290	$1.3290
Water	P128		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	$0.3900	$0.3900	$0.3900	$0.3978	$0.3978	$0.3978	$0.3978	$0.4018	$0.4018
Water	P128		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	$0.2355	$0.2355	$0.2355	$0.2455	$0.2455	$0.2455	$0.2455	$0.2553	$0.2553
Water	P128		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	$1.3100	$1.3100	$1.3100	$1.4410	$1.4410	$1.4410	$1.4410	$1.5131	$1.5131
Water	P128		1202031	CHM,POLYMER,CATIONIC NALCO 7763 5GA	Polymers	$3.3600	$3.3600	$3.3600	$3.4944	$3.4944	$3.4944	$3.4944	$3.6342	$3.6342
Water	P128		WE	SOD Hypo 12.5% Liquidchlor DR407 - Hiller	Chemicals - Other	$1.0070	$1.0070	$1.0070	$1.0271	$1.0271	$1.0271	$1.0271	$1.0374	$1.0374
Water	**P128 Total**													
Water	P131	McMurray Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.3150	$0.3150	$0.3150	$0.3308	$0.3308	$0.3308	$0.3308	$0.3456	$0.3456
Water	P131		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2300	$0.2300	$0.2300	$0.2415	$0.2415	$0.2415	$0.2415	$0.2524	$0.2524
Water	P131		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	$0.8346	$0.8346	$0.8346	$0.8513	$0.8513	$0.8513	$0.8513	$0.8598	$0.8598
Water	P131		RE & WE	Captor Calcium Thiosulfate Solution	Chemicals - Other	$113.8660	$113.8660	$113.8660	$119.5593	$119.5593	$119.5593	$119.5593	$124.9395	$124.9395
Water	**P131 Total**													
Water	P132	Pittsburgh Hays Mine P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.1601	$0.1601	$0.1601	$0.1633	$0.1633	$0.1633	$0.1633	$0.1649	$0.1649
Water	P132		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.8400	$0.8400	$0.8400	$0.8568	$0.8568	$0.8568	$0.8568	$0.8654	$0.8654
Water	P132		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P132		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.2900	$0.2900	$0.2900	$0.3016	$0.3016	$0.3016	$0.3016	$0.3106	$0.3106
Water	P132		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	$2.6900	$2.6900	$2.6900	$2.7976	$2.7976	$2.7976	$2.7976	$2.9095	$2.9095
Water	P132		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.2000	$1.2000	$1.2000	$1.2240	$1.2240	$1.2240	$1.2240	$1.2362	$1.2362
Water	P132		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	$0.1603	$0.1603	$0.1603	$0.1635	$0.1635	$0.1635	$0.1635	$0.1651	$0.1651
Water	P132		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.1698	$0.1698	$0.1698	$0.1770	$0.1770	$0.1770	$0.1770	$0.1841	$0.1841
Water	P132		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1508	$0.1508	$0.1508	$0.1583	$0.1583	$0.1583	$0.1583	$0.1655	$0.1655
Water	P132		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	$1.1100	$1.1100	$1.1100	$1.2210	$1.2210	$1.2210	$1.2210	$1.2821	$1.2821
Water	P132		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	$0.8700	$0.8700	$0.8700	$0.9048	$0.9048	$0.9048	$0.9048	$0.9410	$0.9410
Water	P132		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	$1.1900	$1.1900	$1.1900	$1.3090	$1.3090	$1.3090	$1.3090	$1.3745	$1.3745
Water	P132		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P132		1203691	CHM,POLYMER,CLARIFLOC C6262,275GA TOTE	Polymers	$1.4980	$1.4980	$1.4980	$1.5579	$1.5579	$1.5579	$1.5579	$1.6202	$1.6202
Water	P132		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	$147.5808	$147.5808	$147.5808	$154.9599	$154.9599	$154.9599	$154.9599	$161.9331	$161.9331
Water	P132		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	$176.5067	$176.5067	$176.5067	$180.0368	$180.0368	$180.0368	$180.0368	$181.8372	$181.8372
Water	**P132 Total**													
Water	P133	Pittsburgh Aldrich P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.1591	$0.1591	$0.1591	$0.1623	$0.1623	$0.1623	$0.1623	$0.1639	$0.1639
Water	P133		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Carbon (PAC)	$0.7463	$0.7463	$0.7463	$0.7836	$0.7836	$0.7836	$0.7836	$0.8228	$0.8228
Water	P133		1200619	CHM,FERRIC,CHLORID PLYMR AS2820,10%,BULK	Ferric Chloride	$0.5300	$0.5300	$0.5300	$0.5459	$0.5459	$0.5459	$0.5459	$0.5568	$0.5568
Water	P133		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P133		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.2900	$0.2900	$0.2900	$0.3016	$0.3016	$0.3016	$0.3016	$0.3106	$0.3106
Water	P133		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	$2.4800	$2.4800	$2.4800	$2.5296	$2.5296	$2.5296	$2.5296	$2.5549	$2.5549
Water	P133		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.4800	$2.4800	$2.4800	$2.5296	$2.5296	$2.5296	$2.5296	$2.5549	$2.5549
Water	P133		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	$0.1603	$0.1603	$0.1603	$0.1635	$0.1635	$0.1635	$0.1635	$0.1651	$0.1651
Water	P133		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.1698	$0.1698	$0.1698	$0.1770	$0.1770	$0.1770	$0.1770	$0.1841	$0.1841
Water	P133		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1508	$0.1508	$0.1508	$0.1583	$0.1583	$0.1583	$0.1583	$0.1655	$0.1655
Water	P133		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	$1.1400	$1.1400	$1.1400	$1.2540	$1.2540	$1.2540	$1.2540	$1.3167	$1.3167
Water	P133		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P133		1202401	CHM,POLYMER,AS-1400PW,275GA	Polymers	$2.2000	$2.2000	$2.2000	$2.2880	$2.2880	$2.2880	$2.2880	$2.3795	$2.3795
Water	P133		1203061	CHM,POLYMER,CATIONIC,AS 2222,275GA	Polymers	$1.1300	$1.1300	$1.1300	$1.1752	$1.1752	$1.1752	$1.1752	$1.2222	$1.2222
Water	P133		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P133		1203231	CHM,POLYMER,FERRI+PLUS,3025,BULK	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P133		1203541	CHM,POLYMER,FERRI+PLUS,5100,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P133		WE	Filtrasorb 400-Bulk	Chemicals - Other	$1.4628	$1.4628	$1.4628	$1.4921	$1.4921	$1.4921	$1.4921	$1.5070	$1.5070

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	**P133 Total**													
Water	P134	Silver Spring Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.3538	$0.3538	$0.3538	$0.3609	$0.3609	$0.3609	$0.3609	$0.3645	$0.3645
Water	P134		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	$1.2006	$1.2006	$1.2006	$1.2607	$1.2607	$1.2607	$1.2607	$1.3237	$1.3237
Water	P134		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.1989	$0.1989	$0.1989	$0.2088	$0.2088	$0.2088	$0.2088	$0.2193	$0.2193
Water	P134		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.3600	$0.3600	$0.3600	$0.3744	$0.3744	$0.3744	$0.3744	$0.3856	$0.3856
Water	P134		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	$1.4800	$1.4800	$1.4800	$1.5392	$1.5392	$1.5392	$1.5392	$1.6008	$1.6008
Water	P134		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	$2.1400	$2.1400	$2.1400	$2.2256	$2.2256	$2.2256	$2.2256	$2.3146	$2.3146
Water	P134		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P134		1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Chemicals - Other	$1.7500	$1.7500	$1.7500	$1.7850	$1.7850	$1.7850	$1.7850	$1.8029	$1.8029
Water	P134		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1143	$0.1143	$0.1143	$0.1192	$0.1192	$0.1192	$0.1192	$0.1239	$0.1239
Water	P134		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1966	$0.1966	$0.1966	$0.2064	$0.2064	$0.2064	$0.2064	$0.2157	$0.2157
Water	P134		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	$0.8900	$0.8900	$0.8900	$0.9790	$0.9790	$0.9790	$0.9790	$1.0280	$1.0280
Water	P134		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	$1.3400	$1.3400	$1.3400	$1.3668	$1.3668	$1.3668	$1.3668	$1.3805	$1.3805
Water	P134		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P134		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	$1.2600	$1.2600	$1.2600	$1.2852	$1.2852	$1.2852	$1.2852	$1.2981	$1.2981
Water	P134		RE & WE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	$143.6032	$143.6032	$143.6032	$150.7833	$150.7833	$150.7833	$150.7833	$157.5686	$157.5686
Water	P134		WE	D-Chlor Dechlorination Tablets 45lbs	Chemicals - Other	$170.3698	$170.3698	$170.3698	$173.7772	$173.7772	$173.7772	$173.7772	$175.5150	$175.5150
Water	**P134 Total**													
Water	P135	West Shore Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	$0.3538	$0.3538	$0.3538	$0.3609	$0.3609	$0.3609	$0.3609	$0.3645	$0.3645
Water	P135		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$0.9603	$0.9603	$0.9603	$0.9795	$0.9795	$0.9795	$0.9795	$0.9893	$0.9893
Water	P135		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.3200	$0.3200	$0.3200	$0.3328	$0.3328	$0.3328	$0.3328	$0.3428	$0.3428
Water	P135		1200804	CHM,POLYMER,CATIONC AS 2222,55GA	Polymers	$1.1400	$1.1400	$1.1400	$1.1856	$1.1856	$1.1856	$1.1856	$1.2330	$1.2330
Water	P135		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	$1.8400	$1.8400	$1.8400	$1.9136	$1.9136	$1.9136	$1.9136	$1.9901	$1.9901
Water	P135		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1093	$0.1093	$0.1093	$0.1139	$0.1139	$0.1139	$0.1139	$0.1185	$0.1185
Water	P135		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2200	$0.2200	$0.2200	$0.2310	$0.2310	$0.2310	$0.2310	$0.2414	$0.2414
Water	P135		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	$0.7700	$0.7700	$0.7700	$0.8470	$0.8470	$0.8470	$0.8470	$0.8894	$0.8894
Water	P135		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	$1.3400	$1.3400	$1.3400	$1.3668	$1.3668	$1.3668	$1.3668	$1.3805	$1.3805
Water	P135		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P135		WE	Filtrasorb 820-2000lb	Chemicals - Other	$1.5392	$1.5392	$1.5392	$1.5700	$1.5700	$1.5700	$1.5700	$1.5857	$1.5857
Water	**P135 Total**													
Water	P136	Coatesville Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	$0.3700	$0.3700	$0.3700	$0.3774	$0.3774	$0.3774	$0.3774	$0.3812	$0.3812
Water	P136		1200586	CHM,CARBON,PAC LIGNITE,BULK	Chemicals - Other	$0.9989	$0.9989	$0.9989	$1.0189	$1.0189	$1.0189	$1.0189	$1.0291	$1.0291
Water	P136		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	$0.3200	$0.3200	$0.3200	$0.3328	$0.3328	$0.3328	$0.3328	$0.3428	$0.3428
Water	P136		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.4000	$1.4000	$1.4000	$1.4280	$1.4280	$1.4280	$1.4280	$1.4423	$1.4423
Water	P136		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.0930	$0.0930	$0.0930	$0.0970	$0.0970	$0.0970	$0.0970	$0.1008	$0.1008
Water	P136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2450	$0.2450	$0.2450	$0.2573	$0.2573	$0.2573	$0.2573	$0.2688	$0.2688
Water	P136		1201174	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,BULK	Phosphates	$0.8300	$0.8300	$0.8300	$0.9130	$0.9130	$0.9130	$0.9130	$0.9587	$0.9587
Water	P136		1202176	CHM,ACID,HYDROCHLORIC,15%,BULK	Chemicals - Other	$0.3050	$0.3050	$0.3050	$0.3111	$0.3111	$0.3111	$0.3111	$0.3142	$0.3142
Water	P136		1202177	CHM,SODIUM CHLORITE,25%,BULK	Chemicals - Other	$0.8200	$0.8200	$0.8200	$0.8364	$0.8364	$0.8364	$0.8364	$0.8448	$0.8448
Water	P136		1202461	CHM,POLYMER,FERRI+PLUS 1050,BULK	Ferric Chloride	$0.4040	$0.4040	$0.4040	$0.4161	$0.4161	$0.4161	$0.4161	$0.4244	$0.4244
Water	P136		RE & WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	$206.1450	$206.1450	$206.1450	$216.4523	$216.4523	$216.4523	$216.4523	$226.1926	$226.1926
Water	P136		WE	1200942 - CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3850	$0.3850	$0.3850	$0.3927	$0.3927	$0.3927	$0.3927	$0.3966	$0.3966
Water	**P136 Total**													
Water	P137	Lake Heritage Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.7400	$0.7400	$0.7400	$0.7770	$0.7770	$0.7770	$0.7770	$0.8120	$0.8120
Water	**P137 Total**													
Water	P138	Boggs Township Prod	1200705	CHM,POLYMER,DELTA FLOC 807,55GA	Polymers	$0.8000	$0.8000	$0.8000	$0.8320	$0.8320	$0.8320	$0.8320	$0.8653	$0.8653
Water	P138		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.8375	$0.8375	$0.8375	$0.8794	$0.8794	$0.8794	$0.8794	$0.9189	$0.9189
Water	**P138 Total**													
Water	P139	Nittany Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.8375	$0.8375	$0.8375	$0.8794	$0.8794	$0.8794	$0.8794	$0.9189	$0.9189
Water	**P139 Total**													
Water	P140	S W B Brownell Podr	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1158	$0.1158	$0.1158	$0.1274	$0.1274	$0.1274	$0.1274	$0.1337	$0.1337
Water	P140		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.1000	$1.1000	$1.1000	$1.1220	$1.1220	$1.1220	$1.1220	$1.1332	$1.1332
Water	P140		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P140		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2762	$0.2762	$0.2762	$0.2900	$0.2900	$0.2900	$0.2900	$0.3045	$0.3045
Water	P140		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	$2.6600	$2.6600	$2.6600	$2.7664	$2.7664	$2.7664	$2.7664	$2.8771	$2.8771
Water	P140		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	$6.4400	$6.4400	$6.4400	$6.6976	$6.6976	$6.6976	$6.6976	$6.9655	$6.9655
Water	P140		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P140		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	$1.0000	$1.0000	$1.0000	$1.0200	$1.0200	$1.0200	$1.0200	$1.0302	$1.0302
Water	P140		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P140		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	**P140 Total**													
Water	P141	Ceasetown WTP	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1141	$0.1141	$0.1141	$0.1255	$0.1255	$0.1255	$0.1255	$0.1318	$0.1318
Water	P141		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.7677	$0.7677	$0.7677	$0.7830	$0.7830	$0.7830	$0.7830	$0.7908	$0.7908
Water	P141		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$0.9250	$0.9250	$0.9250	$0.9713	$0.9713	$0.9713	$0.9713	$1.0198	$1.0198
Water	P141		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	$2.4000	$2.4000	$2.4000	$2.4480	$2.4480	$2.4480	$2.4480	$2.4725	$2.4725
Water	P141		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2290	$0.2290	$0.2290	$0.2405	$0.2405	$0.2405	$0.2405	$0.2525	$0.2525
Water	P141		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	$1.9560	$1.9560	$1.9560	$2.0343	$2.0343	$2.0343	$2.0343	$2.1157	$2.1157
Water	P141		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	$4.0500	$4.0500	$4.0500	$4.2120	$4.2120	$4.2120	$4.2120	$4.3805	$4.3805
Water	P141		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P141		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	$0.4300	$0.4300	$0.4300	$0.4386	$0.4386	$0.4386	$0.4386	$0.4430	$0.4430
Water	P141		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P141		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	$1.0000	$1.0000	$1.0000	$1.0200	$1.0200	$1.0200	$1.0200	$1.0302	$1.0302
Water	P141		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P141		1203801	CHM,COPPER SULFATE,100%,LRG CRYSTAL,50LB	Chemicals - Other	$3.3390	$3.3390	$3.3390	$3.4058	$3.4058	$3.4058	$3.4058	$3.4398	$3.4398
Water	P141		1203802	CHM,COPPER SULFATE,100%,MED CRYSTAL,50LB	Chemicals - Other	$3.2330	$3.2330	$3.2330	$3.2977	$3.2977	$3.2977	$3.2977	$3.3306	$3.3306
Water	**P141 Total**													
Water	P143	S W B Crystal Lake P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.1000	$1.1000	$1.1000	$1.1220	$1.1220	$1.1220	$1.1220	$1.1332	$1.1332
Water	P143		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P143		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2810	$0.2810	$0.2810	$0.2951	$0.2951	$0.2951	$0.2951	$0.3098	$0.3098

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P143		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P143		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.3897	$0.3897	$0.3897	$0.3975	$0.3975	$0.3975	$0.3975	$0.4015	$0.4015
Water	P143		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P143		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	$0.4100	$0.4100	$0.4100	$0.4182	$0.4182	$0.4182	$0.4182	$0.4224	$0.4224
Water	P143		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	$0.3290	$0.3290	$0.3290	$0.3430	$0.3430	$0.3430	$0.3430	$0.3567	$0.3567
Water	P143		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P143		WE	Crystal Lake Sodium Bicarbonate	Chemicals - Other	$0.4300	$0.4300	$0.4300	$0.4386	$0.4386	$0.4386	$0.4386	$0.4430	$0.4430
Water	**P143 Total**													
Water	P144	S W B Fallbrook P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1925	$0.1925	$0.1925	$0.2118	$0.2118	$0.2118	$0.2118	$0.2223	$0.2223
Water	P144		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.1000	$1.1000	$1.1000	$1.1220	$1.1220	$1.1220	$1.1220	$1.1332	$1.1332
Water	P144		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.3673	$1.3673	$1.3673	$1.4357	$1.4357	$1.4357	$1.4357	$1.5074	$1.5074
Water	P144		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.3001	$0.3001	$0.3001	$0.3151	$0.3151	$0.3151	$0.3151	$0.3309	$0.3309
Water	P144		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	$1.8400	$1.8400	$1.8400	$1.9136	$1.9136	$1.9136	$1.9136	$1.9901	$1.9901
Water	P144		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P144		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	$0.4585	$0.4585	$0.4585	$0.4780	$0.4780	$0.4780	$0.4780	$0.4971	$0.4971
Water	P144		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P144		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	$3.3180	$3.3180	$3.3180	$3.4507	$3.4507	$3.4507	$3.4507	$3.5887	$3.5887
Water	P144		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	$1.3100	$1.3100	$1.3100	$1.3362	$1.3362	$1.3362	$1.3362	$1.3496	$1.3496
Water	**P144 Total**													
Water	P145	S W B Forest City P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1141	$0.1141	$0.1141	$0.1255	$0.1255	$0.1255	$0.1255	$0.1318	$0.1318
Water	P145		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.6792	$1.6792	$1.6792	$1.7632	$1.7632	$1.7632	$1.7632	$1.8513	$1.8513
Water	P145		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.3388	$0.3388	$0.3388	$0.3557	$0.3557	$0.3557	$0.3557	$0.3735	$0.3735
Water	P145		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	$2.1347	$2.1347	$2.1347	$2.2201	$2.2201	$2.2201	$2.2201	$2.3089	$2.3089
Water	P145		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P145		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	$0.5818	$0.5818	$0.5818	$0.6065	$0.6065	$0.6065	$0.6065	$0.6308	$0.6308
Water	P145		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	**P145 Total**													
Water	P146	S W B Huntsville P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.3000	$1.3000	$1.3000	$1.3260	$1.3260	$1.3260	$1.3260	$1.3393	$1.3393
Water	P146		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P146		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	$3.8902	$3.8902	$3.8902	$4.0458	$4.0458	$4.0458	$4.0458	$4.2076	$4.2076
Water	P146		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$3.2500	$3.2500	$3.2500	$3.3150	$3.3150	$3.3150	$3.3150	$3.3482	$3.3482
Water	P146		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	$0.1293	$0.1293	$0.1293	$0.1348	$0.1348	$0.1348	$0.1348	$0.1402	$0.1402
Water	P146		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	$0.2971	$0.2971	$0.2971	$0.3097	$0.3097	$0.3097	$0.3097	$0.3221	$0.3221
Water	P146		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.4000	$0.4000	$0.4000	$0.4200	$0.4200	$0.4200	$0.4200	$0.4389	$0.4389
Water	P146		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P146		1201152	CHM,PACL BASICITY,70% PAX-XL8,BULK	Chemicals - Other	$0.3160	$0.3160	$0.3160	$0.3223	$0.3223	$0.3223	$0.3223	$0.3255	$0.3255
Water	P146		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	$1.7900	$1.7900	$1.7900	$1.8795	$1.8795	$1.8795	$1.8795	$1.9641	$1.9641
Water	**P146 Total**													
Water	P147	S W B Nesbitt P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1149	$0.1149	$0.1149	$0.1264	$0.1264	$0.1264	$0.1264	$0.1327	$0.1327
Water	P147		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	$1.2500	$1.2500	$1.2500	$1.2750	$1.2750	$1.2750	$1.2750	$1.2878	$1.2878
Water	P147		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.3800	$1.3800	$1.3800	$1.4490	$1.4490	$1.4490	$1.4490	$1.5215	$1.5215
Water	P147		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2224	$0.2224	$0.2224	$0.2335	$0.2335	$0.2335	$0.2335	$0.2452	$0.2452
Water	P147		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	$3.9800	$3.9800	$3.9800	$4.1392	$4.1392	$4.1392	$4.1392	$4.3048	$4.3048
Water	P147		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	$2.8800	$2.8800	$2.8800	$2.9952	$2.9952	$2.9952	$2.9952	$3.1150	$3.1150
Water	P147		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P147		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	$0.6385	$0.6385	$0.6385	$0.6513	$0.6513	$0.6513	$0.6513	$0.6578	$0.6578
Water	P147		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	$1.1600	$1.1600	$1.1600	$1.1832	$1.1832	$1.1832	$1.1832	$1.1950	$1.1950
Water	P147		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P147		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Carbon (PAC)	$2.0001	$2.0001	$2.0001	$2.1001	$2.1001	$2.1001	$2.1001	$2.2051	$2.2051
Water	P147		WE	Vita-D-Chlor Dechlorination Granules	Chemicals - Other	$793.4600	$793.4600	$793.4600	$809.3292	$809.3292	$809.3292	$809.3292	$817.4225	$817.4225
Water	**P147 Total**													
Water	P148	S W B Lake Scranton P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1145	$0.1145	$0.1145	$0.1260	$0.1260	$0.1260	$0.1260	$0.1322	$0.1322
Water	P148		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.7730	$0.7730	$0.7730	$0.7885	$0.7885	$0.7885	$0.7885	$0.7963	$0.7963
Water	P148		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P148		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	$0.1533	$0.1533	$0.1533	$0.1609	$0.1609	$0.1609	$0.1609	$0.1690	$0.1690
Water	P148		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	$2.5700	$2.5700	$2.5700	$2.6728	$2.6728	$2.6728	$2.6728	$2.7797	$2.7797
Water	P148		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P148		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	$1.4000	$1.4000	$1.4000	$1.4280	$1.4280	$1.4280	$1.4280	$1.4423	$1.4423
Water	P148		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.3800	$0.3800	$0.3800	$0.3990	$0.3990	$0.3990	$0.3990	$0.4170	$0.4170
Water	P148		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1697	$0.1697	$0.1697	$0.1782	$0.1782	$0.1782	$0.1782	$0.1862	$0.1862
Water	P148		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P148		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	$3.6500	$3.6500	$3.6500	$3.7960	$3.7960	$3.7960	$3.7960	$3.9478	$3.9478
Water	P148		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	$1.7900	$1.7900	$1.7900	$1.8795	$1.8795	$1.8795	$1.8795	$1.9641	$1.9641
Water	P148		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	**P148 Total**													
Water	P149	S W B Watres P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1149	$0.1149	$0.1149	$0.1264	$0.1264	$0.1264	$0.1264	$0.1327	$0.1327
Water	P149		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	$0.7730	$0.7730	$0.7730	$0.7885	$0.7885	$0.7885	$0.7885	$0.7963	$0.7963
Water	P149		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2297	$0.2297	$0.2297	$0.2412	$0.2412	$0.2412	$0.2412	$0.2532	$0.2532
Water	P149		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	$2.8800	$2.8800	$2.8800	$2.9952	$2.9952	$2.9952	$2.9952	$3.1150	$3.1150
Water	P149		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P149		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.1727	$0.1727	$0.1727	$0.1813	$0.1813	$0.1813	$0.1813	$0.1895	$0.1895
Water	P149		1200993	CHM,ZINC,1:10,50LB	Phosphates	$2.1800	$2.1800	$2.1800	$2.3980	$2.3980	$2.3980	$2.3980	$2.5179	$2.5179
Water	P149		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	$3.4518	$3.4518	$3.4518	$3.5898	$3.5898	$3.5898	$3.5898	$3.7334	$3.7334
Water	P149		1202851	CHM,POLYMER,ANIONC SPRFLC A-120,50LB	Polymers	$3.2000	$3.2000	$3.2000	$3.3280	$3.3280	$3.3280	$3.3280	$3.4611	$3.4611
Water	P149		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	**P149 Total**													
Water	P151	White Deer Creek Prod	1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.1318	$0.1318	$0.1318	$0.1384	$0.1384	$0.1384	$0.1384	$0.1454	$0.1454
Water	P151		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.2650	$0.2650	$0.2650	$0.2703	$0.2703	$0.2703	$0.2703	$0.2730	$0.2730
Water	P151		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	$0.3411	$0.3411	$0.3411	$0.3556	$0.3556	$0.3556	$0.3556	$0.3698	$0.3698

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						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
Water	P151		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.4825	$0.4825	$0.4825	$0.5066	$0.5066	$0.5066	$0.5066	$0.5294	$0.5294
Water	P151		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	$0.9600	$0.9600	$0.9600	$1.0560	$1.0560	$1.0560	$1.0560	$1.1088	$1.1088
Water	**P151 Total**													
Water	P152	Wildcat Prod	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4778	$0.4778	$0.4778	$0.4874	$0.4874	$0.4874	$0.4874	$0.4922	$0.4922
Water	P152		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P152		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.8375	$0.8375	$0.8375	$0.8794	$0.8794	$0.8794	$0.8794	$0.9189	$0.9189
Water	**P152 Total**													
Water	P154	McEwensville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.8375	$0.8375	$0.8375	$0.8794	$0.8794	$0.8794	$0.8794	$0.9189	$0.9189
Water	P154		RE	D-Chlor Dechlorination Tablets, 45 lbs,	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	P154		RE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water	**P154 Total**													
Water	P155	Steelton_PROD	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1225	$0.1225	$0.1225	$0.1348	$0.1348	$0.1348	$0.1348	$0.1415	$0.1415
Water	P155		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$1.2874	$1.2874	$1.2874	$1.3518	$1.3518	$1.3518	$1.3518	$1.4194	$1.4194
Water	P155		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.5281	$0.5281	$0.5281	$0.5545	$0.5545	$0.5545	$0.5545	$0.5822	$0.5822
Water	P155		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	$0.3600	$0.3600	$0.3600	$0.3672	$0.3672	$0.3672	$0.3672	$0.3709	$0.3709
Water	P155		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Water	P155		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	$2.1900	$2.1900	$2.1900	$2.2338	$2.2338	$2.2338	$2.2338	$2.2561	$2.2561
Water	P155		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4500	$0.4500	$0.4500	$0.4590	$0.4590	$0.4590	$0.4590	$0.4636	$0.4636
Water	P155		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3050	$0.3050	$0.3050	$0.3203	$0.3203	$0.3203	$0.3203	$0.3347	$0.3347
Water	P155		1203521	CHM,ZINC,CHLORIDE,1:5,CARUS 3280,55GA	Phosphates	$1.4800	$1.4800	$1.4800	$1.6280	$1.6280	$1.6280	$1.6280	$1.7094	$1.7094
Water	P155		1203522	CHM,PRAESTOL N3100LTR, 55GA	Polymers	$1.9500	$1.9500	$1.9500	$2.0280	$2.0280	$2.0280	$2.0280	$2.1091	$2.1091
Water	P155		WE	52lb bag Filter Anthrafilt Anthac	Chemicals - Other	$18.0200	$18.0200	$18.0200	$18.3804	$18.3804	$18.3804	$18.3804	$18.5642	$18.5642
Water	**P155 Total**													
Water	P188	Turbotville_PROD	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	$0.8375	$0.8375	$0.8375	$0.8794	$0.8794	$0.8794	$0.8794	$0.9189	$0.9189
Water	P188		1202811	CHM,POLY AL SULFATE,CLARION A410P,55GA	polymers	$0.9414	$0.9414	$0.9414	$0.9791	$0.9791	$0.9791	$0.9791	$1.0182	$1.0182
Water	**P188 Total**													
Water Total														

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P101	Abington Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	2,033	$2,646.96	2,033	$2,842.32
Water	P101		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0	$0.00	0	$0.00
Water	P101		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	35,380	$13,780.56	35,380	$14,434.26
Water	P101		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,965	$4,327.44	2,965	$4,646.82
Water	P101		1202931	CHM,DIPOTASSIUM PHOS, SLI-DP,5 GA	Phosphates	8	$34.38	8	$36.90
Water	**P101 Total**					**40,386**	**$20,789.34**	**40,386**	**$21,960.30**
Water	P102	Bangor Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	4,003	$1,326.12	4,003	$1,423.98
Water	P102		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,426	$5,852.52	3,426	$6,145.20
Water	P102		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	4,817	$1,377.42	4,817	$1,434.18
Water	P102		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	24,698	$5,150.52	24,698	$5,362.86
Water	P102		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	5,119	$2,098.80	5,119	$2,198.40
Water	P102		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	3,537	$4,939.44	3,537	$5,304.00
Water	P102		RE & WE	(HM) DryTec Granular Chlorine NSF-60, 6-	Chemicals - Other	2	$314.40	2	$319.14
Water	P102		RE	(HM)USABlueBook Chlorination Tablets, 45	Chemicals - Other	N/A	$149.24	N/A	$150.73
Water	P102		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	10	$1,163.28	10	$1,180.68
Water	**P102 Total**					**45,612**	**$22,371.74**	**45,612**	**$23,519.17**
Water	P103	Blue Mount Nazareth P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	57,569	$7,048.20	57,569	$7,568.40
Water	P103		1200806	CHM,POLYMER,CATIONC STER-FLOC C572,55GA	Polymers	1,020	$2,392.92	1,020	$2,488.62
Water	P103		1200827	CHM,POLYMER,NONIONC STER-FLOC1986N,5GA	Polymers	140	$1,142.40	140	$1,188.12
Water	P103		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	63,800	$28,352.70	63,800	$28,776.60
Water	P103		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	7,960	$3,100.44	7,960	$3,247.50
Water	P103		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	138,910	$37,731.48	138,910	$39,521.40
Water	P103		1200982	CHM,ZINC,CHLORIDE,1:10,50LB	Chlorine	0	$0.00	0	$0.00
Water	P103		1203191	CHM,ZINC,CHLORIDE,1:10, WHITE BAG, 50LB	Phosphates	17,650	$40,400.88	17,650	$43,382.82
Water	**P103 Total**					**287,049**	**$120,169.02**	**287,049**	**$126,173.46**
Water	P104	Lehman Pike Prod	1200857	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,55GA	Phosphates	7,680	$8,225.28	7,680	$8,832.36
Water	P104		1200912	CHM,SODIUM HYDROXIDE,25%,15GA 403	Caustic Soda	87,585	$28,622.76	87,585	$29,802.72
Water	P104		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0	$0.00	0	$0.00
Water	P104		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	128,500	$50,050.80	128,500	$52,425.12
Water	P104		1202351	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,55GAL	Phosphates	3,290	$3,315.84	3,290	$3,560.58
Water	P104		1203222	CHM,SODIUM HYDROXIDE,25%,5GA PAIL	Caustic Soda	240,361	$93,278.10	240,361	$97,123.38
Water	**P104 Total**					**467,416**	**$183,492.78**	**467,416**	**$191,744.16**
Water	P106	Pocono Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	Phosphates	22,515	$32,860.68	22,515	$35,286.12
Water	P106		1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	Phosphates	0	$0.00	0	$0.00
Water	P106		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	56,638	$20,533.74	56,638	$21,380.22
Water	P106		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	442,200	$173,864.76	442,200	$181,032.18
Water	P106		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	83,673	$28,130.88	83,673	$29,465.40
Water	P106		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	6,640	$2,586.30	6,640	$2,709.00
Water	P106		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	11,308	$20,897.22	11,308	$22,439.64
Water	**P106 Total**					**622,974**	**$278,873.58**	**622,974**	**$292,312.56**
Water	P107	Susquehanna Prod	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	26,889	$9,881.70	26,889	$10,611.06
Water	P107		1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	81,597	$27,013.92	81,597	$29,007.84
Water	P107		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	25	$21.36	25	$22.38
Water	P107		1200595	CHM,CHLORINE,100%,100LB CYLINDER	Chlorine	556	$1,835.04	556	$1,926.84
Water	P107		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,563	$17,071.32	4,563	$17,924.88
Water	P107		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	124	$1,027.32	124	$1,068.42
Water	P107		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	599	$1,149.48	599	$1,166.70
Water	P107		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	55,280	$17,190.48	55,280	$17,899.14
Water	P107		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	55,480	$15,297.90	55,480	$15,928.56
Water	P107		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	2,938	$1,294.92	2,938	$1,356.36
Water	P107		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	42,991	$16,744.98	42,991	$17,539.38
Water	P107		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	2,061	$2,893.44	2,061	$2,936.70
Water	P107		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,585	$3,555.72	2,585	$3,818.16
Water	P107		1200993	CHM,ZINC,1:10,50LB	Phosphates	544	$1,570.80	544	$1,686.72
Water	P107		1201981	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,30GAL	Phosphates	2,838	$3,367.32	2,838	$3,615.84
Water	P107		1202752	CHM,ALGICIDE,EARTHTEC,55GA	Chemicals - Other	0	$0.00	0	$0.00
Water	**P107 Total**					**279,070**	**$119,915.70**	**279,070**	**$126,508.98**
Water	P108	Berwick Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	6,926	$18,883.74	6,926	$19,827.96
Water	P108		1200911	CHM,SODIUM HEXAMETAPHOSPHATE,100%,50LB	Phosphates	3,800	$6,459.00	3,800	$6,935.76
Water	P108		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	12	$939.24	12	$953.28
Water	**P108 Total**					**10,738**	**$26,281.98**	**10,738**	**$27,717.00**
Water	P109	Frackville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0	$0.00	0	$0.00
Water	P109		1200861	CHM,PHOSPHATE,POLY CALGON C5,5GA	Phosphates	0	$0.00	0	$0.00
Water	P109		1200915	CHM,SODIUM HYDROXIDE,25%,55GA	Caustic Soda	8,133	$2,529.12	8,133	$2,633.40
Water	P109		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	27,640	$10,765.80	27,640	$11,276.52
Water	P109		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	2,378	$4,294.68	2,378	$4,611.66
Water	**P109 Total**					**38,151**	**$17,589.60**	**38,151**	**$18,521.58**
Water	P110	Hershey Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	55,077	$14,452.14	55,077	$14,668.20
Water	P110		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	36,844	$46,887.66	36,844	$47,588.64
Water	P110		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	0	$0.00	0	$0.00
Water	P110		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	15,976	$29,983.74	15,976	$31,183.14
Water	P110		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	618,614	$108,852.18	618,614	$113,339.46
Water	P110		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,277,474	$255,335.10	1,277,474	$267,447.96
Water	P110		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	63,153	$51,059.22	63,153	$54,827.88
Water	P110		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	19,581	$26,500.98	19,581	$26,897.16
Water	P110		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	1,528,574	$626,807.04	1,528,574	$642,430.92
Water	**P110 Total**					**3,615,293**	**$1,159,878.06**	**3,615,293**	**$1,198,383.36**
Water	P112	Milton / White Deer P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	13,200	$17,687.52	13,200	$18,571.92
Water	P112		1200630	CHM,LIME,HYDRATED,50 LB	Lime	0	$0.00	0	$0.00

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P112		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	406,109	$108,695.10	406,109	$110,320.14
Water	P112		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	84	$246.78	84	$256.68
Water	P112		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	4,175	$7,421.46	4,175	$7,532.46
Water	P112		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	53,027	$6,043.56	53,027	$6,292.68
Water	P112		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	279,724	$79,334.64	279,724	$83,098.20
Water	P112		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	28,460	$28,687.68	28,460	$30,805.08
Water	P112		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	20,200	$26,726.64	20,200	$27,126.18
Water	P112		RE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	N/A	$9.30	N/A	$9.39
Water	P112		RE & WE	LPD CHLR TABLETS	Chemicals - Other	2	$4,111.08	2	$4,172.52
Water	P112		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	16	$2,602.14	16	$2,641.02
Water	P112		WE	SOD Metabisulfate Bag 114	Chemicals - Other	500	$1,459.50	500	$1,481.28
Water	P112		ZI	Sodium Hypochlorite 12.5% Liquidchlor PL365	Sodium Hypochlorite	24	$1,030.14	24	$1,078.98
Water	**P112 Total**					**805,521**	**$284,055.54**	**805,521**	**$293,386.53**
Water	P113	Phillipsburg Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	22,570	$8,413.02	22,570	$9,033.96
Water	P113		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	15,629	$23,251.02	15,629	$24,413.58
Water	P113		1200641	CHM,HFS ACID,23%,15GA	HFS (Fluoride)	2,766	$3,047.04	2,766	$3,153.36
Water	P113		1200643	CHM,HFS ACID,23%,30GA	HFS (Fluoride)	16,331	$9,328.26	16,331	$9,653.88
Water	P113		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	48,934	$6,821.40	48,934	$7,102.62
Water	P113		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	108,567	$20,966.28	108,567	$21,830.64
Water	P113		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	25,469	$15,271.80	25,469	$15,996.30
Water	P113		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	12,932	$23,219.40	12,932	$24,933.24
Water	P113		1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	Phosphates	3,945	$8,284.50	3,945	$8,895.96
Water	**P113 Total**					**257,143**	**$118,602.72**	**257,143**	**$125,013.54**
Water	P114	Glen Alsace Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,012	$2,427.60	1,012	$2,548.98
Water	P114		1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	Phosphates	4,704	$4,692.24	4,704	$5,038.56
Water	P114		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	6,182	$7,270.08	6,182	$7,806.66
Water	P114		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	4,850	$2,155.32	4,850	$2,187.54
Water	P114		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	5,043	$1,751.10	5,043	$1,823.28
Water	P114		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	29,620	$11,537.04	29,620	$12,084.30
Water	P114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	57,450	$20,315.76	57,450	$21,279.48
Water	P114		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	9,319	$12,818.28	9,319	$13,764.42
Water	P114		1202511	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,30GA	Phosphates	957	$994.80	957	$1,068.24
Water	P114		RE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	N/A	$5.28	N/A	$5.33
Water	**P114 Total**					**119,137**	**$63,967.50**	**119,137**	**$67,606.79**
Water	P115	Norristown Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	282,051	$94,007.58	282,051	$95,413.08
Water	P115		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	21,698	$16,589.16	21,698	$16,837.20
Water	P115		1200791	CHM,POLYMER,CATIONC NALCO 8173,55LB	Polymers	7,732	$24,448.56	7,732	$25,426.50
Water	P115		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	182,171	$261,269.64	182,171	$265,175.76
Water	P115		1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	Chemicals - Other	26,593	$4,297.38	26,593	$4,361.64
Water	P115		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	3,695,340	$328,326.36	3,695,340	$341,861.28
Water	P115		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	1,919,337	$389,529.42	1,919,337	$408,008.34
Water	P115		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	124,089	$97,720.08	124,089	$104,932.74
Water	P115		1201524	CHM,POLYMER,CATIONC NALCO 7763 55GA	Polymers	7,908	$12,663.90	7,908	$13,170.48
Water	P115		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	3,788,182	$1,564,916.94	3,788,182	$1,603,924.20
Water	P115		1202111	CHM,POLYMER,ANIONC ZETAFLOC W-1,275GAL	Polymers	33,763	$44,425.32	33,763	$46,202.34
Water	P115		RE & WE	USA Bluebook DeChlorination Tablets 45 lbs	Chemicals - Other	48	$6,789.60	48	$7,111.68
Water	P115		WE	Bromocresol Green-Methyl Red	Chemicals - Other	10	$551.82	10	$560.04
Water	P115		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	8	$128.16	8	$134.22
Water	**P115 Total**					**10,088,930**	**$2,845,663.92**	**10,088,930**	**$2,933,119.50**
Water	P116	Penn Water Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	12,581	$17,795.88	12,581	$18,685.62
Water	P116		1200662	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,339LB	Phosphates	3,155	$3,180.24	3,155	$3,414.96
Water	P116		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	227	$88.44	227	$92.64
Water	**P116 Total**					**15,963**	**$21,064.56**	**15,963**	**$22,193.22**
Water	P117	Royersford Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	510,925	$63,679.14	510,925	$68,379.24
Water	P117		1200556	CHM,AMMONIA,ANHYDROUS,100%,150LB	Chemicals - Other	2,000	$7,978.98	2,000	$8,098.32
Water	P117		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	2,330	$6,913.26	2,330	$7,258.92
Water	P117		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	43,938	$62,150.28	43,938	$65,257.80
Water	P117		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	1,835	$3,443.94	1,835	$3,581.70
Water	P117		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	630	$1,393.50	630	$1,414.32
Water	P117		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,000	$1,333.20	3,000	$1,353.12
Water	P117		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	350,809	$78,208.98	350,809	$81,433.08
Water	P117		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	11,550	$4,498.74	11,550	$4,712.16
Water	P117		1200958	CHM,SODIUM ZINC,METASHANNOCOR,50LB	Phosphates	17,750	$40,629.72	17,750	$43,628.58
Water	P117		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	10	$1,575.24	10	$1,649.94
Water	**P117 Total**					**944,777**	**$271,804.98**	**944,777**	**$286,767.18**
Water	P118	Yardley Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	31,205	$10,400.70	31,205	$10,556.22
Water	P118		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	31,293	$26,399.22	31,293	$26,793.90
Water	P118		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	3,308	$6,899.04	3,308	$7,243.98
Water	P118		1200774	CHM,POLYMER,CATIONC CF71259,55GA	Polymers	16,654	$33,973.14	16,654	$35,332.08
Water	P118		1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	Phosphates	1,826	$2,320.32	1,826	$2,491.62
Water	P118		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	581,613	$61,773.18	581,613	$64,319.70
Water	P118		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	279,139	$84,404.70	279,139	$88,408.80
Water	P118		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	0	$0.00	0	$0.00
Water	P118		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	11,746	$14,799.96	11,746	$15,892.32
Water	P118		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	0	$0.00	0	$0.00
Water	P118		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	46,179	$62,499.12	46,179	$63,433.56
Water	P118		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	10,543	$3,450.24	10,543	$3,501.84
Water	P118		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	543,749	$224,625.36	543,749	$230,224.38
Water	P118		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	0	$0.00	0	$0.00

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P118		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	0	$0.00	0	$0.00
Water	**P118 Total**					**1,557,256**	**$531,544.98**	**1,557,256**	**$548,198.40**
Water	P119	Clarion Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	17,407	$6,935.76	17,407	$7,039.44
Water	P119		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	24,710	$50,148.96	24,710	$52,656.42
Water	P119		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	9,529	$3,887.82	9,529	$4,023.54
Water	P119		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	270,165	$104,507.94	270,165	$106,070.34
Water	P119		1200779	CHM,POLYMER,CATIONC MAGNAFLOC LT22S,55LB	Polymers	1,925	$7,814.76	1,925	$8,127.36
Water	P119		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P119		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	20,193	$29,572.68	20,193	$30,014.82
Water	P119		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	137,370	$16,063.14	137,370	$16,725.30
Water	P119		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	5,348	$7,524.60	5,348	$8,080.02
Water	P119		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	5,700	$7,541.70	5,700	$7,654.44
Water	P119		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	1,000	$1,323.12	1,000	$1,342.86
Water	P119		RE	Carus 3180 384 lb Drum	Chemicals - Other	N/A	$4,463.49	N/A	$4,508.12
Water	**P119 Total**					**493,347**	**$239,783.97**	**493,347**	**$246,242.66**
Water	P120	Indiana Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	50	$55.56	50	$56.40
Water	P120		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	466,080	$115,902.42	466,080	$118,791.42
Water	P120		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	115,110	$16,518.30	115,110	$17,344.20
Water	P120		1200645	CHM,HFS ACID,23%,330GA	HFS (Fluoride)	23,440	$9,802.62	23,440	$10,144.74
Water	P120		1200821	CHM,POLYMER,NALCO 8181 ,55GA	Polymers	74	$184.92	74	$192.30
Water	P120		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	505,950	$57,043.86	505,950	$59,395.44
Water	P120		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	294,099	$63,304.80	294,099	$66,307.92
Water	P120		1202582	CHM,PLYMR,NONIONC NALCO 8181,TOTE	Polymers	2,714	$6,782.28	2,714	$7,053.54
Water	**P120 Total**					**1,407,517**	**$269,594.76**	**1,407,517**	**$279,285.96**
Water	P121	Kane Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,019	$5,548.80	1,019	$5,826.24
Water	P121		1200646	CHM,HFS ACID,23%,55GA	HFS (Fluoride)	5,228	$2,986.20	5,228	$3,090.42
Water	P121		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	431	$1,499.10	431	$1,559.04
Water	P121		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	27,570	$5,749.44	27,570	$5,986.44
Water	P121		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	5,073	$1,078.98	5,073	$1,130.16
Water	P121		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	32,833	$14,302.92	32,833	$14,981.40
Water	P121		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	4,744	$5,329.92	4,744	$5,723.28
Water	**P121 Total**					**76,898**	**$36,495.36**	**76,898**	**$38,296.98**
Water	P122	Ellwood Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,347,542	$164,838.12	1,347,542	$177,004.74
Water	P122		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	39,764	$13,434.06	39,764	$13,634.94
Water	P122		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P122		1200639	CHM,HYDROGEN PEROXIDE,BULK	Chemicals - Other	0	$0.00	0	$0.00
Water	P122		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	25,901	$37,932.00	25,901	$38,499.12
Water	P122		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	0	$0.00	0	$0.00
Water	P122		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	756,077	$116,866.86	756,077	$122,410.92
Water	P122		1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Phosphates	19,866	$29,411.64	19,866	$31,582.44
Water	P122		1202121	CHM,PHOSPHORIC ACID,ORTHO,75%,15GA	Phosphates	0	$0.00	0	$0.00
Water	P122		1202581	CHM,PLYMR,CATIONC NALCO 8100,TOTE	Polymers	754	$1,438.20	754	$1,495.74
Water	P122		1202592	CHM,LIME,LIQUID CAO, 30% BULK	Lime	332,651	$44,325.78	332,651	$46,542.06
Water	P122		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	0	$0.00	0	$0.00
Water	P122		1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	Chemicals - Other	0	$0.00	0	$0.00
Water	P122		1202751	CHM,POLYMER,ZETAFLOC W-4,2300LB	Polymers	6,859	$8,675.22	6,859	$9,022.26
Water	P122		1202761	CHM,PLYMR,CATIONC,NALCO 8102 PLUS,275GA	Polymers	13,401	$19,956.78	13,401	$20,755.02
Water	P122		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	19	$3,224.94	19	$3,377.88
Water	P122		RE & WE	Vita-D Chlor Tabs 40 tablets	Chemicals - Other	3	$1,303.50	3	$1,365.30
Water	P122		WE	Filtrasorb 300 - Bulk	Chemicals - Other	57,600	$98,076.96	57,600	$99,543.24
Water	**P122 Total**					**2,600,437**	**$539,484.06**	**2,600,437**	**$565,233.66**
Water	P123	New Castle Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,850,822	$209,688.84	1,850,822	$225,165.90
Water	P123		1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	57,730	$19,503.78	57,730	$19,795.38
Water	P123		1200570	CHM,CALCIUM,HYPO,100%,100LB	Chemicals - Other	2,800	$10,322.22	2,800	$10,476.54
Water	P123		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	102,183	$102,119.16	102,183	$107,225.10
Water	P123		1200632	CHM,LIME,LIQUID CAO,37.5%,BULK	Lime	565,369	$78,232.92	565,369	$82,144.56
Water	P123		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	41,979	$12,417.36	41,979	$12,850.74
Water	P123		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	19,583	$26,965.80	19,583	$28,044.42
Water	P123		1200781	CHM,POLYMER,CATIONC NALCO 8110 PULV,50LB	Polymers	2,240	$7,654.08	2,240	$7,960.26
Water	P123		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	23,534	$58,947.96	23,534	$59,829.30
Water	P123		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	176,682	$41,500.44	176,682	$43,211.22
Water	P123		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	24,098	$29,857.44	24,098	$32,061.18
Water	P123		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	7,691	$10,175.94	7,691	$10,328.10
Water	P123		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	30	$4,715.04	30	$4,938.72
Water	P123		WE	Filtrasorb 300 - Bulk	Chemicals - Other	48,000	$75,834.60	48,000	$76,968.36
Water	P123		WE	Filtrasorb 400-Bulk	Chemicals - Other	144,000	$212,749.62	144,000	$215,930.34
Water	**P123 Total**					**3,066,741**	**$900,685.20**	**3,066,741**	**$936,930.12**
Water	P124	Punxsutawney P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	15,609	$40,998.00	15,609	$43,047.90
Water	P124		1200612	CHM,FERRIC,CHLORID,38%,BULK	Ferric Chloride	106,620	$26,513.76	106,620	$27,174.60
Water	P124		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	55,249	$8,251.02	55,249	$8,663.58
Water	P124		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	119	$349.56	119	$363.54
Water	P124		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	1,385	$405.54	1,385	$411.60
Water	P124		1200992	CHM,ZINC,ONDEO C39,50LB	Phosphates	5,696	$13,037.82	5,696	$14,000.10
Water	**P124 Total**					**184,677**	**$89,555.70**	**184,677**	**$93,661.32**
Water	P125	Warren Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,644	$9,858.96	5,644	$10,351.92
Water	P125		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	6,530	$9,050.58	6,530	$9,718.62
Water	**P125 Total**					**12,174**	**$18,909.54**	**12,174**	**$20,070.54**
Water	P126	Butler Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	0	$0.00	0	$0.00
Water	P126		1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	12,287	$36,609.06	12,287	$37,156.38

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P126		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	0	$0.00	0	$0.00
Water	P126		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	90,740	$90,683.34	90,740	$95,217.48
Water	P126		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	0	$0.00	0	$0.00
Water	P126		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	21,347	$33,397.38	21,347	$35,862.42
Water	P126		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	836,564	$290,655.78	836,564	$295,001.22
Water	P126		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	7,590	$19,011.42	7,590	$19,295.64
Water	P126		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	62,306	$11,733.42	62,306	$12,217.08
Water	P126		1201105	CHM,POLYMER,CATIONC NALCO 8170,55LB	Polymers	(29)	($115.08)	(29)	($119.70)
Water	P126		1203551	CHM,CRBN,PAC,CALGON,800IODINE,50LB	Chemicals - Other	15,200	$26,251.92	15,200	$26,644.38
Water	P126		RE & WE	Bio-Max Dechlorination Tablets, 48 lb P	Chemicals - Other	14	$2,940.06	14	$3,079.50
Water	P126		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	41	$4,563.66	41	$4,780.14
Water	**P126 Total**					**1,046,060**	**$515,730.96**	**1,046,060**	**$529,134.54**
Water	P127	Kittanning Prod	1200559	CHM,AMMONIUM SULFATE,LIQUID,30%,55GA	Chemicals - Other	0	$0.00	0	$0.00
Water	P127		1200565	CHM,AMMONIA,AQUA,30%,55GA	Chemicals - Other	0	$0.00	0	$0.00
Water	P127		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0	$0.00	0	$0.00
Water	P127		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	2,845	$1,131.72	2,845	$1,171.26
Water	P127		1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	Phosphates	4,823	$4,507.14	4,823	$4,839.78
Water	P127		1200752	CHM,POLYMER,CATIONC CATFLOC TL,5GA	Polymers	496	$1,775.76	496	$1,846.80
Water	P127		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	210	$526.02	210	$533.88
Water	P127		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	52,933	$5,654.46	52,933	$5,887.56
Water	P127		1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	Sodium Hypochlorite	73,941	$20,084.22	73,941	$21,037.02
Water	P127		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	0	$0.00	0	$0.00
Water	P127		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	8,190	$6,452.10	8,190	$6,548.58
Water	P127		1202661	CHM,FERRIC,CHLORID,38%,330GA	Ferric Chloride	116,910	$40,345.62	116,910	$41,351.28
Water	P127		RE & WE	Captor Calcium Thiosulfate Solution, 5	Chemicals - Other	40	$3,647.82	40	$3,820.86
Water	P127		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	3	$613.92	3	$643.08
Water	P127		WE	Ammonia	Chemicals - Other	1	$555.48	1	$563.82
Water	P127		WE	Bio-Max Dechlorination Tablets 48lb Pail	Chemicals - Other	2	$355.98	2	$361.32
Water	**P127 Total**					**260,394**	**$85,650.24**	**260,394**	**$88,605.24**
Water	P128	Brownsville Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	Chemicals - Other	4,613	$14,303.52	4,613	$14,517.36
Water	P128		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	33,412	$75,001.56	33,412	$78,751.62
Water	P128		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	327,099	$135,451.62	327,099	$137,476.68
Water	P128		1200877	CHM,SODIUM PERMANGANATE,20%,55GA	Chemicals - Other	17,359	$22,617.00	17,359	$22,955.16
Water	P128		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	1,371	$540.06	1,371	$548.10
Water	P128		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	217,232	$52,245.24	217,232	$54,399.00
Water	P128		1200974	CHM,ZINC,CHLORIDE,1:3,30GA	Phosphates	10,912	$15,009.48	10,912	$16,117.32
Water	P128		1202031	CHM,POLYMER,CATIONIC NALCO 7763 5GA	Polymers	1,147	$3,929.64	1,147	$4,086.84
Water	P128		WE	SOD Hypo 12.5% Liquidchlor DR407 - Hiller	Chemicals - Other	608	$618.36	608	$627.60
Water	**P128 Total**					**613,752**	**$319,716.48**	**613,752**	**$329,479.68**
Water	P131	McMurray Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	6,099	$1,969.20	6,099	$2,062.62
Water	P131		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	51,650	$12,176.52	51,650	$12,754.14
Water	P131		1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	Chemicals - Other	1,050	$885.12	1,050	$898.32
Water	P131		RE & WE	Captor Calcium Thiosulfate Solution	Chemicals - Other	5	$583.56	5	$611.28
Water	**P131 Total**					**58,804**	**$15,614.40**	**58,804**	**$16,326.36**
Water	P132	Pittsburgh Hays Mine P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	316,416	$51,164.82	316,416	$51,929.76
Water	P132		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	0	$0.00	0	$0.00
Water	P132		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	2,970,076	$1,217,909.40	2,970,076	$1,248,267.12
Water	P132		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	258,901	$76,582.92	258,901	$79,255.86
Water	P132		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	1,540	$4,225.50	1,540	$4,394.52
Water	P132		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	254,886	$308,921.82	254,886	$313,540.38
Water	P132		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	13,533	$2,191.02	13,533	$2,223.78
Water	P132		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	1,901,688	$329,768.40	1,901,688	$343,362.72
Water	P132		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	4,744,166	$733,305.72	4,744,166	$768,093.06
Water	P132		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	22,374	$26,076.90	22,374	$28,001.58
Water	P132		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	106,659	$94,649.22	106,659	$98,435.16
Water	P132		1202821	CHM,ZINC,CHLORID,1:3,3520LB TOTE,CAR3180	Phosphates	143,356	$179,123.34	143,356	$192,344.34
Water	P132		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	0	$0.00	0	$0.00
Water	P132		1203691	CHM,POLYMER,CLARIFLOC C6262,275GA TOTE	Polymers	64,804	$99,017.94	64,804	$102,978.66
Water	P132		RE & WE	USABlueBook Dechlorination Tablets 45lb	Chemicals - Other	60	$9,076.20	60	$9,506.82
Water	P132		WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	3	$534.84	3	$542.82
Water	**P132 Total**					**10,798,462**	**$3,132,548.04**	**10,798,462**	**$3,242,876.58**
Water	P133	Pittsburgh Aldrich P	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	401,338	$64,491.36	401,338	$65,455.56
Water	P133		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Carbon (PAC)	24,620	$18,833.34	24,620	$19,774.98
Water	P133		1200619	CHM,FERRIC,CHLORID PLYMR AS2820,10%,BULK	Ferric Chloride	1,556,159	$837,135.78	1,556,159	$858,002.28
Water	P133		1200623	CHM,FERRIC,CHLORID PLYMR FER+PLUS,BULK	Ferric Chloride	345,020	$141,478.86	345,020	$145,005.42
Water	P133		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	183,995	$54,425.76	183,995	$56,325.30
Water	P133		1200870	35M,POTASSIUM PERMANGANATE,100%,330LB	Chemicals - Other	34,271	$85,842.00	34,271	$87,125.40
Water	P133		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	3,960	$9,919.02	3,960	$10,067.34
Water	P133		1200904	CHM,SODIUM CHLORIDE,100%,BULK	Chemicals - Other	91,220	$14,768.82	91,220	$14,989.62
Water	P133		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	1,769,864	$306,909.06	1,769,864	$319,561.02
Water	P133		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	5,384,025	$832,208.76	5,384,025	$871,687.92
Water	P133		1200977	CHM,ZINC,CHLORIDE,1:3,BULK	Phosphates	186,325	$223,031.04	186,325	$239,492.82
Water	P133		1201117	CHM,POLYMER,CATIONC AS 2222,BULK	Polymers	0	$0.00	0	$0.00
Water	P133		1202401	CHM,POLYMER,AS-1400PW,275GA	Polymers	25,965	$58,265.46	25,965	$60,596.10
Water	P133		1203061	CHM,POLYMER,CATIONIC,AS 2222,275GA	Polymers	20,045	$23,103.84	20,045	$24,028.02
Water	P133		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Polymers	0	$0.00	0	$0.00
Water	P133		1203231	CHM,POLYMER,FERRI+PLUS,3025,BULK	Polymers	0	$0.00	0	$0.00
Water	P133		1203541	CHM,POLYMER,FERRI+PLUS,5100,BULK	Ferric Chloride	889,643	$364,806.96	889,643	$373,900.20
Water	P133		WE	Filtrasorb 400-Bulk	Chemicals - Other	123,678	$182,725.74	123,678	$185,457.60

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Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	**P133 Total**					**11,040,128**	**$3,217,945.80**	**11,040,128**	**$3,331,469.58**
Water	P134	Silver Spring Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	38,286	$13,681.02	38,286	$13,885.56
Water	P134		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Carbon (PAC)	4,300	$5,291.82	4,300	$5,556.42
Water	P134		1200630	CHM,LIME,HYDRATED,50 LB	Lime	1,000	$203.88	1,000	$214.02
Water	P134		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	30,375	$11,153.70	30,375	$11,542.98
Water	P134		1200751	CHM,POLYMER,CATIONC NALCO 8102 PLS,55GA	Polymers	758	$1,144.32	758	$1,190.10
Water	P134		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	15,046	$32,842.38	15,046	$34,156.08
Water	P134		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P134		1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Chemicals - Other	0	$0.00	0	$0.00
Water	P134		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	589,131	$68,768.58	589,131	$71,603.52
Water	P134		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	516,285	$104,039.16	516,285	$108,974.70
Water	P134		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	40,844	$38,168.70	40,844	$40,985.94
Water	P134		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	48,547	$65,703.48	48,547	$66,685.80
Water	P134		1201822	CHM,POLYMER,FERRI+PLUS 1025,BULK	Ferric Chloride	896,262	$367,521.18	896,262	$376,682.10
Water	P134		1202801	CHM,CALCIUM THIOSULFATE,LIQUID,55GA	Chemicals - Other	50	$63.66	50	$64.62
Water	P134		RE & WE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	60	$8,831.64	60	$9,250.56
Water	P134		WE	D-Chlor Dechlorination Tablets 45lbs	Chemicals - Other	244	$41,985.96	244	$42,613.68
Water	**P134 Total**					**2,181,188**	**$759,399.48**	**2,181,188**	**$783,406.08**
Water	P135	West Shore Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Chemicals - Other	56,162	$20,068.80	56,162	$20,368.86
Water	P135		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	985	$955.32	985	$969.60
Water	P135		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	56,648	$18,489.90	56,648	$19,135.26
Water	P135		1200804	CHM,POLYMER,CATIONC AS 2222,55GA	Polymers	13	$15.12	13	$15.72
Water	P135		1200826	CHM,POLYMER,NONIONC STER-FLOC1986N,55GA	Polymers	5,472	$10,269.84	5,472	$10,680.66
Water	P135		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	876,617	$97,850.28	876,617	$101,884.08
Water	P135		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	825,458	$186,140.82	825,458	$194,971.14
Water	P135		1200981	CHM,ZINC,CHLORIDE,1:5,BULK	Phosphates	74,191	$59,983.44	74,191	$64,410.78
Water	P135		1201118	CHM,SODIUM PERMANGANATE,20%,300GA	Chemicals - Other	2,078	$2,812.32	2,078	$2,854.38
Water	P135		1203151	CHM,POLYMER,FERRI+PLUS 3050,BULK	Ferric Chloride	1,078,692	$442,328.40	1,078,692	$453,353.94
Water	P135		WE	Filtrasorb 820-2000lb	Chemicals - Other	12,000	$18,655.68	12,000	$18,934.56
Water	**P135 Total**					**2,988,316**	**$857,569.92**	**2,988,316**	**$887,578.98**
Water	P136	Coatesville Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Chemicals - Other	54,072	$20,206.68	54,072	$20,508.78
Water	P136		1200586	CHM,CARBON,PAC LIGNITE,BULK	Chemicals - Other	0	$0.00	0	$0.00
Water	P136		1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	27,001	$8,813.16	27,001	$9,120.72
Water	P136		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	74,314	$105,080.04	74,314	$106,651.02
Water	P136		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	1,004,327	$95,387.16	1,004,327	$99,319.44
Water	P136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	752,790	$189,044.40	752,790	$198,012.48
Water	P136		1201174	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,BULK	Phosphates	38,859	$33,865.62	38,859	$36,365.22
Water	P136		1202176	CHM,ACID,HYDROCHLORIC,15%,BULK	Chemicals - Other	98,454	$30,328.74	98,454	$30,782.16
Water	P136		1202177	CHM,SODIUM CHLORITE,25%,BULK	Chemicals - Other	111,406	$92,266.44	111,406	$93,645.90
Water	P136		1202461	CHM,POLYMER,FERRI+PLUS 1050,BULK	Ferric Chloride	997,244	$408,929.88	997,244	$419,122.92
Water	P136		RE & WE	D-Chlor Tablets 2-5/8" 45 Lb Sodium Sulf	Chemicals - Other	4	$845.22	4	$885.30
Water	P136		WE	1200942 - CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	81,090	$31,531.86	81,090	$32,003.28
Water	**P136 Total**					**3,239,561**	**$1,016,299.20**	**3,239,561**	**$1,046,417.22**
Water	P137	Lake Heritage Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	7,309	$5,543.88	7,309	$5,806.86
Water	**P137 Total**					**7,309**	**$5,543.88**	**7,309**	**$5,806.86**
Water	P138	Boggs Township Prod	1200705	CHM,POLYMER,DELTA FLOC 807,55GA	Polymers	0	$0.00	0	$0.00
Water	P138		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	2,599	$2,231.10	2,599	$2,336.94
Water	**P138 Total**					**2,599**	**$2,231.10**	**2,599**	**$2,336.94**
Water	P139	Nittany Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	9,194	$7,892.46	9,194	$8,266.92
Water	**P139 Total**					**9,194**	**$7,892.46**	**9,194**	**$8,266.92**
Water	P140	S W B Brownell Podr	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	119,092	$14,480.40	119,092	$15,549.18
Water	P140		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P140		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	32,969	$46,634.70	32,969	$48,966.42
Water	P140		1200630	CHM,LIME,HYDRATED,50 LB	Lime	56,650	$16,037.88	56,650	$16,839.78
Water	P140		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	150	$406.98	150	$423.24
Water	P140		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	47	$308.70	47	$321.06
Water	P140		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P140		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	2,140	$2,161.38	2,140	$2,193.72
Water	P140		1200993	CHM,ZINC,1:10,50LB	Phosphates	9,150	$20,944.38	9,150	$22,490.28
Water	P140		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	43,500	$57,554.88	43,500	$58,415.34
Water	**P140 Total**					**263,698**	**$158,529.30**	**263,698**	**$165,199.02**
Water	P141	Ceasetown WTP	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	1,148,372	$137,580.66	1,148,372	$147,735.42
Water	P141		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	19,881	$15,414.36	19,881	$15,644.82
Water	P141		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	107,560	$101,980.32	107,560	$107,079.36
Water	P141		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	10,250	$24,846.00	10,250	$25,217.46
Water	P141		1200630	CHM,LIME,HYDRATED,50 LB	Lime	293,850	$68,973.96	293,850	$72,422.64
Water	P141		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	440	$877.86	440	$912.96
Water	P141		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	1,655	$6,838.50	1,655	$7,112.04
Water	P141		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	1,210	$2,676.42	1,210	$2,716.38
Water	P141		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P141		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Chemicals - Other	0	$0.00	0	$0.00
Water	P141		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	51	$51.54	51	$52.32
Water	P141		1200993	CHM,ZINC,1:10,50LB	Phosphates	32,260	$73,843.14	32,260	$79,293.42
Water	P141		1203801	CHM,COPPER SULFATE,100%,LRG CRYSTAL,50LB	Chemicals - Other	1,850	$6,238.92	1,850	$6,332.22
Water	P141		1203802	CHM,COPPER SULFATE,100%,MED CRYSTAL,50LB	Chemicals - Other	2,000	$6,530.64	2,000	$6,628.32
Water	**P141 Total**					**1,619,379**	**$445,852.32**	**1,619,379**	**$471,147.36**
Water	P143	S W B Crystal Lake P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P143		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	21,258	$30,069.42	21,258	$31,572.90
Water	P143		1200630	CHM,LIME,HYDRATED,50 LB	Lime	17,400	$5,011.62	17,400	$5,262.18

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Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P143		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	0	$0.00	0	$0.00
Water	P143		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	155,576	$61,234.26	155,576	$62,149.74
Water	P143		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	605	$1,338.18	605	$1,358.22
Water	P143		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	300	$124.26	300	$126.12
Water	P143		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	54,600	$18,345.12	54,600	$19,101.36
Water	P143		1200993	CHM,ZINC,1:10,50LB	Phosphates	13,660	$31,267.74	13,660	$33,575.58
Water	P143		WE	Crystal Lake Sodium Bicarbonate	Chemicals - Other	1,200	$521.16	1,200	$528.96
Water	**P143 Total**					**264,599**	**$147,911.76**	**264,599**	**$153,675.06**
Water	P144	S W B Fallbrook P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	86,662	$17,516.52	86,662	$18,809.40
Water	P144		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P144		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	5,718	$8,013.66	5,718	$8,414.34
Water	P144		1200630	CHM,LIME,HYDRATED,50 LB	Lime	6,950	$2,137.86	6,950	$2,244.72
Water	P144		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	199	$373.44	199	$388.38
Water	P144		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	880	$1,946.46	880	$1,975.56
Water	P144		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	48,077	$22,511.70	48,077	$23,439.72
Water	P144		1200993	CHM,ZINC,1:10,50LB	Phosphates	2,400	$5,493.60	2,400	$5,899.08
Water	P144		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	5	$16.92	5	$17.64
Water	P144		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Chemicals - Other	8,780	$11,616.78	8,780	$11,790.48
Water	**P144 Total**					**159,671**	**$69,626.94**	**159,671**	**$72,979.32**
Water	P145	S W B Forest City P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	12,221	$1,464.12	12,221	$1,572.18
Water	P145		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,052	$1,810.68	1,052	$1,901.22
Water	P145		1200630	CHM,LIME,HYDRATED,50 LB	Lime	250	$86.82	250	$91.14
Water	P145		1200819	CHM,POLYMER,NONIONC STER-FLOC 1986N,55GA	Polymers	29	$62.70	29	$65.22
Water	P145		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P145		1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Caustic Soda	7,198	$4,276.74	7,198	$4,453.08
Water	P145		1200993	CHM,ZINC,1:10,50LB	Phosphates	400	$915.60	400	$983.16
Water	**P145 Total**					**21,150**	**$8,616.66**	**21,150**	**$9,066.00**
Water	P146	S W B Huntsville P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	3,115	$4,090.02	3,115	$4,151.16
Water	P146		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	15,037	$21,269.88	15,037	$22,333.32
Water	P146		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	2,924	$11,600.82	2,924	$12,064.86
Water	P146		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P146		1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Caustic Soda	28,216	$3,725.88	28,216	$3,879.48
Water	P146		1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Caustic Soda	57,940	$17,579.76	57,940	$18,304.44
Water	P146		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	1	$0.36	1	$0.36
Water	P146		1200993	CHM,ZINC,1:10,50LB	Phosphates	6,780	$15,519.72	6,780	$16,665.24
Water	P146		1201152	CHM,PACL BASICITY,70% PAX-XL8,BULK	Chemicals - Other	293,593	$93,703.08	293,593	$95,103.96
Water	P146		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	3,800	$6,972.06	3,800	$7,302.84
Water	**P146 Total**					**411,405**	**$174,461.58**	**411,405**	**$179,805.66**
Water	P147	S W B Nesbitt P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	581,817	$70,193.34	581,817	$75,374.28
Water	P147		1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	Chemicals - Other	6,360	$8,029.50	6,360	$8,149.56
Water	P147		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	75,519	$106,821.66	75,519	$112,162.74
Water	P147		1200630	CHM,LIME,HYDRATED,50 LB	Lime	212,450	$48,430.14	212,450	$50,851.62
Water	P147		1200777	CHM,POLYMER,PRAESTOL DW22S-NA,50LB	Polymers	550	$2,232.78	550	$2,322.06
Water	P147		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	1,105	$3,246.06	1,105	$3,375.90
Water	P147		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	16,173	$35,773.02	16,173	$36,307.86
Water	P147		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	250	$161.22	250	$163.62
Water	P147		1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	Chemicals - Other	3,735	$4,375.80	3,735	$4,441.26
Water	P147		1200993	CHM,ZINC,1:10,50LB	Phosphates	34,500	$78,970.50	34,500	$84,799.26
Water	P147		1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	Carbon (PAC)	17,948	$36,794.94	17,948	$38,634.66
Water	P147		WE	Vita-D-Chlor Dechlorination Granules	Chemicals - Other	2	$1,602.78	2	$1,626.78
Water	**P147 Total**					**950,409**	**$396,631.74**	**950,409**	**$418,209.60**
Water	P148	S W B Lake Scranton P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	2,457,840	$295,493.82	2,457,840	$317,304.06
Water	P148		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	368,072	$287,361.42	368,072	$291,657.60
Water	P148		1200604	CHM,COPPER SULFATE,100%,50LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P148		1200631	CHM,LIME,HYDRATED CAO,72%,BULK	Lime	347,906	$54,653.10	347,906	$57,385.74
Water	P148		1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	Polymers	2,235	$5,858.82	2,235	$6,093.18
Water	P148		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	0	$0.00	0	$0.00
Water	P148		1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Chemicals - Other	232,290	$328,458.06	232,290	$333,368.70
Water	P148		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	0	$0.00	0	$0.00
Water	P148		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	2,403,864	$418,134.12	2,403,864	$437,970.00
Water	P148		1200993	CHM,ZINC,1:10,50LB	Phosphates	98,620	$225,741.18	98,620	$242,403.00
Water	P148		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	8,498	$31,638.06	8,498	$32,903.58
Water	P148		1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Sodium Hypochlorite	4,643	$8,518.74	4,643	$8,922.84
Water	P148		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	0	$0.00	0	$0.00
Water	**P148 Total**					**5,923,968**	**$1,655,857.32**	**5,923,968**	**$1,728,008.70**
Water	P149	S W B Watres P	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	938,127	$113,180.34	938,127	$121,534.08
Water	P149		1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	Chemicals - Other	58,675	$45,808.74	58,675	$46,493.64
Water	P149		1200630	CHM,LIME,HYDRATED,50 LB	Lime	188,650	$44,416.26	188,650	$46,637.04
Water	P149		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	1,543	$4,532.70	1,543	$4,714.02
Water	P149		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	2,977	$6,584.82	2,977	$6,683.28
Water	P149		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	837,753	$148,296.96	837,753	$155,332.02
Water	P149		1200993	CHM,ZINC,1:10,50LB	Phosphates	35,100	$80,343.90	35,100	$86,274.06
Water	P149		1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	Polymers	276	$971.76	276	$1,010.64
Water	P149		1202851	CHM,POLYMER,ANIONC SPRFLC A-120,50LB	Polymers	1,655	$5,401.92	1,655	$5,618.04
Water	P149		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other	0	$0.00	0	$0.00
Water	**P149 Total**					**2,064,756**	**$449,537.40**	**2,064,756**	**$474,296.82**
Water	P151	White Deer Creek Prod	1200630	CHM,LIME,HYDRATED,50 LB	Lime	6,250	$844.62	6,250	$886.86
Water	P151		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	201,592	$53,956.08	201,592	$54,762.78
Water	P151		1200926	CHM,SODIUM HYDROXIDE,50%,55GA	Caustic Soda	22,280	$7,761.18	22,280	$8,081.10

Pennsylvania American Water Company
Chemical Expense Workpaper - Water
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
Water	P151		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	185,006	$91,497.00	185,006	$95,837.52
Water	P151		1200980	CHM,ZINC,CHLORIDE,1:5,30GA	Phosphates	22,410	$22,589.28	22,410	$24,256.56
Water	**P151 Total**					**437,538**	**$176,648.16**	**437,538**	**$183,824.82**
Water	P152	Wildcat Prod	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	2,828	$1,364.70	2,828	$1,385.10
Water	P152		1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	Sodium Hypochlorite	0	$0.00	0	$0.00
Water	P152		1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,884	$1,617.30	1,884	$1,693.98
Water	**P152 Total**					**4,712**	**$2,982.00**	**4,712**	**$3,079.08**
Water	P154	McEwensville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	1,900	$1,630.98	1,900	$1,708.38
Water	P154		RE	D-Chlor Dechlorination Tablets, 45 lbs,	Chemicals - Other	N/A	$1,570.76	N/A	$1,586.47
Water	P154		RE	USABlueBook Dechlorination Tablets, 45 l	Chemicals - Other	N/A	$239.19	N/A	$241.58
Water	**P154 Total**					**1,900**	**$3,440.93**	**1,900**	**$3,536.43**
Water	P155	Steelton_PROD	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	0	$0.00	0	$0.00
Water	P155		1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,088	$5,394.42	4,088	$5,664.18
Water	P155		1200630	CHM,LIME,HYDRATED,50 LB	Lime	4,442	$2,404.50	4,442	$2,524.68
Water	P155		1200702	CHM,PACL,DELPC2020, BULK	Chemicals - Other	179,217	$65,163.18	179,217	$66,137.40
Water	P155		1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	Polymers	0	$0.00	0	$0.00
Water	P155		1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	Chemicals - Other	3,071	$6,791.82	3,071	$6,893.40
Water	P155		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	11,946	$5,429.46	11,946	$5,510.58
Water	P155		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	41,290	$12,908.28	41,290	$13,520.64
Water	P155		1203521	CHM,ZINC,CHLORIDE,1:5,CARUS 3280,55GA	Phosphates	8,375	$13,014.78	8,375	$13,975.38
Water	P155		1203522	CHM,PRAESTOL N3100LTR, 55GA	Polymers	4,048	$8,050.50	4,048	$8,372.52
Water	P155		WE	52lb bag Filter Anthrafilt Anthac	Chemicals - Other	100	$1,820.04	100	$1,847.22
Water	**P155 Total**					**256,576**	**$120,976.98**	**256,576**	**$124,446.00**
Water	P188	Turbotville_PROD	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	Sodium Hypochlorite	3,375	$2,897.22	3,375	$3,034.62
Water	P188		1202811	CHM,POLY AL SULFATE,CLARION A410P,55GA	polymers	50	$48.00	50	$49.92
Water	**P188 Total**					**3,425**	**$2,945.22**	**3,425**	**$3,084.54**
Water Total						**71,666,161**	**$21,930,734.86**	**71,666,161**	**$22,744,910.36**

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater SSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
WW SSS	S104	Lehman Pike Sewer	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	4,050	2,600	2,750	3,133	2,750	2,022.91	1,222.29	1,292.58	1,512.59	1,292.58
WW SSS	S104		1200630	CHM,LIME,HYDRATED,50 LB	Lime	1,900	750	850	1,167	850	573.78	247.20	288.70	369.89	288.70
WW SSS	S104		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	8,392	8,150	10,950	9,164	10,950	3,164.83	3,449.94	4,817.54	3,810.77	4,817.54
WW SSS	S104		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	4,785	6,930	7,920	6,545	7,920	3,494.81	6,373.72	7,609.07	5,825.87	7,609.07
WW SSS	S104		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	54,731	69,666	51,376	58,591	51,376	9,522.76	16,216.55	12,080.50	12,606.60	12,080.50
WW SSS	S104		1201037	CHM,PLYMR,CAT MAGNAFLOC LT22S 502,50LB	Polymers	750	883	500	711	500	2,254.04	3,104.69	1,969.51	2,442.75	1,969.51
WW SSS	S104		1201060	CHM,SODIUM ALUMINATE,38.5%,30GA	Chemicals - Other	36,630	41,070	35,506	37,735	35,506	26,234.43	31,945.02	24,225.69	27,468.38	24,225.69
WW SSS	S104		1201961	CHM,POLYMER,CATIONC PRAESTOL K279FLX 55	Polymers	5,062	4,725	5,400	5,062	5,400	13,352.00	13,086.16	16,347.99	14,262.05	16,347.99
WW SSS	S104		1203502	CHM,POLYMER,ZETAG 8190, 50LB BAG	Polymers		434	650	542	650		1,775.76	2,660.85	2,218.31	2,660.85
WW SSS	**S104 Total**					**116,300**	**135,208**	**115,902**	**122,651**	**115,902**	**60,619.56**	**77,421.33**	**71,292.43**	**70,517.21**	**71,292.43**
WW SSS	S106	Pocono Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	269,809	279,178	279,512	276,166	279,512	26,179.51	34,934.02	39,153.11	33,422.21	39,153.11
WW SSS	S106		1201018	CHM,MAGNESIUM HYDROXIDE,53%,55GA	Chemicals - Other	139,220	67,350		103,285	0	63,734.98	29,845.45		46,790.22	0.00
WW SSS	S106		1201048	CHM,POLYMER,CATIONC STERFLOC SD2085,55GA	Polymers	2,440	2,675	3,256	2,790	3,256	5,853.75	6,970.27	7,368.97	6,731.00	7,368.97
WW SSS	S106		1203632	CHM,MAGNESIUM HYDROXIDE,53%,TOTE,2800LB	Chemicals - Other		44,850	86,750	65,800	86,750		21,098.26	42,800.13	31,949.20	42,800.13
WW SSS	**S106 Total**					**411,469**	**394,053**	**369,518**	**448,042**	**369,518**	**95,768.24**	**92,848.00**	**89,322.21**	**118,892.62**	**89,322.21**
WW SSS	S114	EXETER_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	Chemicals - Other	25,435	3,500		14,468	0	11,369.80	1,214.50		6,292.15	0.00
WW SSS	S114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	421,870	441,540	466,210	443,207	466,210	67,212.95	107,400.12	153,964.93	109,526.00	153,964.93
WW SSS	S114		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	6,474	23,827	31,652	20,651	31,652	2,939.18	10,717.35	15,583.85	9,746.79	15,583.85
WW SSS	S114		1202791	CHM,POLYMER,CLARIFLOC NE-1745,250GA	Polymers	37,605	49,425	48,900	45,310	48,900	58,526.65	79,528.89	69,550.75	69,202.10	69,550.75
WW SSS	**S114 Total**					**491,384**	**518,292**	**546,762**	**523,635**	**546,762**	**140,048.58**	**198,860.86**	**239,099.53**	**194,767.04**	**239,099.53**
WW SSS	S117	Royersford_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	21,697	39,022	40,209	33,643	40,209	6,083.74	15,101.79	14,211.22	11,798.92	14,211.22
WW SSS	S117		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	11,065	10,295	28,417	16,592	28,417	3,483.67	5,455.59	13,175.61	7,371.62	13,175.61
WW SSS	S117		1203041	CHM,PACL,DELPAC 1525, BULK	Polymers	128,645	136,590	131,693	132,309	131,693	40,338.21	46,718.38	42,205.58	43,087.39	42,205.58
WW SSS	S117		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite			17		17			286.94	286.94	286.94
WW SSS	S117		ZI	Soda Ash Light - 50 lb bag	Caustic Soda			150		150			3,956.40	3,956.40	3,956.40
WW SSS	**S117 Total**					**161,408**	**185,907**	**200,486**	**182,545**	**200,486**	**49,905.62**	**67,275.76**	**73,835.75**	**66,501.27**	**73,835.75**
WW SSS	S119	Clarion Sewer	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	6,631	6,612	1,773	5,005	1,773	8,813.98	12,571.81	3,423.80	8,269.86	3,423.80
WW SSS	S119		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other			12,633	12,633	12,633			30,383.85	30,383.85	30,383.85
WW SSS	S119		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	2,200		6,173	4,187	6,173	484.00		2,167.74	1,325.87	2,167.74
WW SSS	S119		1201881	CHM,BIOXIDE-AQ,BULK	Chemicals - Other	38,556	43,643	44,987	42,395	44,987	11,104.80	13,515.79	12,086.15	12,235.58	12,086.15
WW SSS	S119		1202692	CHM,PLYMR,POLLUTREAT CL-835,2290LB,TOTE	Phosphates	5,240	6,170	6,570	5,993	6,570	13,312.89	18,163.63	19,663.05	17,046.52	19,663.05
WW SSS	S119		KR	Aquashade gallon	Chemicals - Other			48		48			3,070.80	3,070.80	3,070.80
WW SSS	S119		RE & WE	(HM) Accu-Tab Wastewater Chlorination Ta	Chemicals - Other			27		27			6,465.48	6,465.48	6,465.48
WW SSS	S119		RE & WE	Aquabac	Chemicals - Other			48		48			19,938.31	19,938.31	19,938.31
WW SSS	**S119 Total**					**52,627**	**56,425**	**72,259**	**70,214**	**72,259**	**33,715.67**	**44,251.23**	**97,199.18**	**98,736.28**	**97,199.18**
WW SSS	S120	FARMINGTON_WW	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other			3,822	3,822	3,822			6,425.26	6,425.26	6,425.26
WW SSS	S120		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other			24,606	24,606	24,606			16,358.69	16,358.69	16,358.69
WW SSS	S120		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite			30,112	30,112	30,112			15,760.12	15,760.12	15,760.12
WW SSS	**S120 Total**					**0**	**0**	**58,540**	**58,540**	**58,540**	**0.00**	**0.00**	**38,544.07**	**38,544.07**	**38,544.07**
WW SSS	S136	Coatesville Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	230,723	392,076	378,328	333,709	378,328	20,826.94	39,016.31	36,893.08	32,245.44	36,893.08
WW SSS	S136		1200630	CHM,LIME,HYDRATED,50 LB	Lime	6,400	75	2,225	2,900	2,225	1,869.68	25.22	746.76	880.55	746.76
WW SSS	S136		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	630	330	3,737	1,566	3,737	190.83	99.95	1,341.02	543.93	1,341.02
WW SSS	S136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	73,600	52,654		63,127	0	21,465.69	20,040.66		20,753.18	0.00
WW SSS	S136		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite		23,400	77,050	50,225	77,050		8,190.00	26,902.41	17,546.21	26,902.41
WW SSS	S136		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	969,488	474,348	340,353	594,730	340,353	96,315.48	58,235.94	39,784.42	64,778.61	39,784.42
WW SSS	S136		1202411	CHM,PLYMR,SLDGE POLLUTREAT,CL-186,2290LB	Polymers	95,119	100,170	121,237	105,509	121,237	188,602.24	227,572.70	271,466.47	229,213.80	271,466.47
WW SSS	S136		WE	Lime Quick Bulk	Chemicals - Other			97,360		97,360			11,176.93	11,176.93	11,176.93
WW SSS	**S136 Total**					**1,375,960**	**1,043,053**	**1,020,290**	**1,151,765**	**1,020,290**	**329,270.86**	**353,180.78**	**388,311.09**	**377,138.66**	**388,311.09**
WW SSS	S139	Claysville Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	8,148	7,940	8,004	8,031	8,004	20,013.85	20,679.59	17,610.99	19,434.81	17,610.99
WW SSS	S139		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	43,428	40,483	40,564	41,492	40,564	20,607.95	21,113.66	21,725.96	21,149.19	21,725.96
WW SSS	S139		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	42,050	33,650	40,250	38,650	40,250	17,964.69	15,299.98	18,695.47	17,320.05	18,695.47
WW SSS	S139		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	8,902	6,883	8,042	7,942	8,042	2,206.46	2,002.49	2,332.20	2,180.38	2,332.20
WW SSS	**S139 Total**					**102,528**	**88,956**	**96,860**	**96,115**	**96,860**	**60,792.95**	**59,095.72**	**60,364.62**	**60,084.43**	**60,364.62**
WW SSS	S154	Koppel Borough	1200849	CHM,POLYMER,SLUDGE POLLUTECH,40LB	Polymers	420	380	440	413	440	1,985.71	1,719.77	1,994.51	1,900.00	1,994.51
WW SSS	**S154 Total**					**420**	**380**	**440**	**413**	**440**	**1,985.71**	**1,719.77**	**1,994.51**	**1,900.00**	**1,994.51**
WW SSS	S157	Paint-Elk Twp Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	987			987	0	2,519.95			2,519.95	0.00
WW SSS	S157		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	5,636	11,589	8,722	8,649	8,722	3,657.76	6,694.17	3,234.10	4,528.68	3,234.10
WW SSS	S157		KR	Aquashade gallon	Chemicals - Other			52		52			3,326.70	3,326.70	3,326.70
WW SSS	**S157 Total**					**6,623**	**11,589**	**8,774**	**9,636**	**8,774**	**6,177.71**	**6,694.17**	**6,560.80**	**10,375.33**	**6,560.80**
WW SSS	S158	McEwensville Sewer	1201115	CHM,SOD SULFITE, TAB 2 5/8"X13/16",92%	Chemicals - Other	185	210	(35)	120	(35)	675.25	766.50	(127.75)	438.00	(127.75)
WW SSS	S158		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	560	(45)	(35)	160	(35)	2,472.35	(244.22)	(189.94)	679.40	(189.94)
WW SSS	**S158 Total**					**745**	**165**	**(70)**	**280**	**(70)**	**3,147.60**	**522.28**	**(317.69)**	**1,117.40**	**(317.69)**
WW SSS	S159	Fairview Sewer North	1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	40,597	42,000	40,177	40,925	40,177	15,944.79	19,942.24	14,435.45	16,774.16	14,435.45
WW SSS	**S159 Total**					**40,597**	**42,000**	**40,177**	**40,925**	**40,177**	**15,944.79**	**19,942.24**	**14,435.45**	**16,774.16**	**14,435.45**
WW SSS	S160	Fairview Sewer South	1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	4,950	4,500	4,950	4,800	4,950	9,410.49	10,667.28	11,246.43	10,441.40	11,246.43
WW SSS	S160		1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	80,323	59,966	74,099	71,463	74,099	31,451.76	25,078.49	30,631.31	29,053.85	30,631.31
WW SSS	S160		WE	PlantPRO Bio-Health Bacterial Supplment	Chemicals - Other			1		1			338.27	338.27	338.27
WW SSS	**S160 Total**					**85,273**	**64,466**	**79,050**	**76,263**	**79,050**	**40,862.25**	**35,745.77**	**42,216.01**	**39,833.52**	**42,216.01**
WW SSS	S162	New Cumberland Sewer	1201001	CHM,ALUM,SULFATE,100%,50LB	Aluminum Sulfate	46,650	62,725	38,725	49,367	38,725	12,010.59	21,012.88	13,534.05	15,519.17	13,534.05
WW SSS	S162		1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	7,846	12,189	9,922	9,986	9,922	15,601.83	28,877.41	22,601.59	22,360.28	22,601.59
WW SSS	**S162 Total**					**54,496**	**74,914**	**48,647**	**59,352**	**48,647**	**27,612.42**	**49,890.29**	**36,135.64**	**37,879.45**	**36,135.64**
WW SSS	S189	Turbotville_SEWER	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	10,150		3,850	7,000	3,850	3,819.92		1,455.67	2,637.80	1,455.67
WW SSS	S189		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	225			225	0	985.35			985.35	0.00
WW SSS	**S189 Total**					**10,375**	**0**	**3,850**	**7,225**	**3,850**	**4,805.27**	**0.00**	**1,455.67**	**3,623.15**	**1,455.67**
WW SSS	S190	York_WW	1200615	CHM,FERRIC,CHLORID,45%,275GA	Ferric Chloride	235,847	252,690	253,486	247,341	253,486	95,982.36	104,997.73	112,219.30	104,399.80	112,219.30
WW SSS	S190		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	13,305	473	3,315	5,697	3,315	3,419.77	124.80	959.56	1,501.38	959.56
WW SSS	S190		1203211	CHM,FLOCCULANT 3022A, 265GA, TOTE	Polymers	140,010		0	70,005	0	304,171.90		0.02	152,085.96	0.02
WW SSS	S190		1203212	CHM,MICROC 2000,265GA, TOTE	Chemicals - Other	8		2,699	1,353	2,699	5.15		1,852.13	928.64	1,852.13
WW SSS	S190		1203213	CHM,ANTI-FOAM NS 8484,55 GA,DRUM	Chemicals - Other	520	670	2,680	1,290	2,680	593.24	822.37	3,433.34	1,616.32	3,433.34
WW SSS	S190		1203481	CHM POLYMER,CLARIFLOC NE-1554, BULK	Polymers	64,297	210,685	231,473	168,818	231,473	102,232.99	301,896.62	289,559.35	231,229.65	289,559.35
WW SSS	**S190 Total**					**453,987**	**464,518**	**493,652**	**494,505**	**493,652**	**506,405.41**	**407,841.52**	**408,023.70**	**491,761.74**	**408,023.70**
WW SSS Total						**3,364,192**	**3,079,926**	**3,155,138**	**3,342,105**	**3,155,138**	**1,377,062.64**	**1,415,289.72**	**1,568,472.97**	**1,628,446.31**	**1,568,472.97**

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater SSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
WW SSS	S104	Lehman Pike Sewer	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	2,750		2,750	
WW SSS	S104		1200630	CHM,LIME,HYDRATED,50 LB	Lime	850		850	
WW SSS	S104		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	10,950		10,950	
WW SSS	S104		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	7,920		7,920	
WW SSS	S104		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	51,376		51,376	
WW SSS	S104		1201037	CHM,PLYMR,CAT MAGNAFLOC LT22S 502,50LB	Polymers	500		500	
WW SSS	S104		1201060	CHM,SODIUM ALUMINATE,38.5%,30GA	Chemicals - Other	35,506		35,506	
WW SSS	S104		1201961	CHM,POLYMER,CATIONC PRAESTOL K279FLX 55	Polymers	5,400		5,400	JLS-Reviewed, looks ok
WW SSS	S104		1203502	CHM,POLYMER,ZETAG 8190, 50LB BAG	Polymers	650		650	
WW SSS	**S104 Total**					**115,902**	**0**	**115,902**	
WW SSS	S106	Pocono Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	279,512		279,512	JLS-Reviewed, looks ok
WW SSS	S106		1201018	CHM,MAGNESIUM HYDROXIDE,53%,55GA	Chemicals - Other	0		0	
WW SSS	S106		1201048	CHM,POLYMER,CATIONC STERFLOC SD2085,55GA	Polymers	3,256		3,256	
WW SSS	S106		1203632	CHM,MAGNESIUM HYDROXIDE,53%,TOTE,2800LB	Chemicals - Other	86,750		86,750	
WW SSS	**S106 Total**					**369,518**	**0**	**369,518**	
WW SSS	S114	EXETER_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	Chemicals - Other	0		0	
WW SSS	S114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	466,210		466,210	
WW SSS	S114		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	31,652		31,652	
WW SSS	S114		1202791	CHM,POLYMER,CLARIFLOC NE-1745,250GA	Polymers	48,900		48,900	
WW SSS	**S114 Total**					**546,762**	**0**	**546,762**	
WW SSS	S117	Royersford_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	40,209		40,209	
WW SSS	S117		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	28,417		28,417	
WW SSS	S117		1203041	CHM,PACL,DELPAC 1525, BULK	Polymers	131,693		131,693	
WW SSS	S117		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	17		17	JLS-Non contract chemical purchase
WW SSS	S117		ZI	Soda Ash Light - 50 lb bag	Caustic Soda	150		150	JLS-Non contract chemical purchase
WW SSS	**S117 Total**					**200,486**	**0**	**200,486**	
WW SSS	S119	Clarion Sewer	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	1,773		1,773	
WW SSS	S119		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	12,633		12,633	JLS-Reviewed, looks ok
WW SSS	S119		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	6,173		6,173	JLS-Reviewed, looks ok
WW SSS	S119		1201881	CHM,BIOXIDE-AQ,BULK	Chemicals - Other	44,987		44,987	
WW SSS	S119		1202692	CHM,PLYMR,POLLUTREAT CL-835,2290LB,TOTE	Phosphates	6,570		6,570	
WW SSS	S119		KR	Aquashade gallon	Chemicals - Other	48		48	JLS-Non contract chemical purchase
WW SSS	S119		RE & WE	(HM) Accu-Tab Wastewater Chlorination Ta	Chemicals - Other	27		27	JLS-Non contract chemical purchase
WW SSS	S119		RE & WE	Aquabac	Chemicals - Other	48		48	JLS-Non contract chemical purchase
WW SSS	**S119 Total**					**72,259**	**0**	**72,259**	
WW SSS	S120	FARMINGTON_WW	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,822		3,822	JLS-Reviewed, looks ok
WW SSS	S120		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	24,606		24,606	
WW SSS	S120		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	30,112		30,112	
WW SSS	**S120 Total**					**58,540**	**0**	**58,540**	
WW SSS	S136	Coatesville Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	378,328		378,328	JLS-Reviewed, looks ok
WW SSS	S136		1200630	CHM,LIME,HYDRATED,50 LB	Lime	2,225		2,225	
WW SSS	S136		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	3,737		3,737	JLS-Reviewed, looks ok
WW SSS	S136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	0		0	
WW SSS	S136		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	77,050		77,050	
WW SSS	S136		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	340,353		340,353	
WW SSS	S136		1202411	CHM,PLYMR,SLDGE POLLUTREAT,CL-186,2290LB	Polymers	121,237		121,237	JLS-Reviewed, looks ok
WW SSS	S136		WE	Lime Quick Bulk	Chemicals - Other	97,360		97,360	JLS-Non contract chemical purchase
WW SSS	**S136 Total**					**1,020,290**	**0**	**1,020,290**	
WW SSS	S139	Claysville Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	8,004		8,004	
WW SSS	S139		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	40,564		40,564	
WW SSS	S139		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	40,250		40,250	
WW SSS	S139		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	8,042		8,042	
WW SSS	**S139 Total**					**96,860**	**0**	**96,860**	
WW SSS	S154	Koppel Borough	1200849	CHM,POLYMER,SLUDGE POLLUTECH,40LB	Polymers	440		440	
WW SSS	**S154 Total**					**440**	**0**	**440**	
WW SSS	S157	Paint-Elk Twp Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0		0	
WW SSS	S157		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	8,722		8,722	
WW SSS	S157		KR	Aquashade gallon	Chemicals - Other	52		52	JLS-Non contract chemical purchase
WW SSS	**S157 Total**					**8,774**	**0**	**8,774**	
WW SSS	S158	McEwensville Sewer	1201115	CHM,SOD SULFITE, TAB 2 5/8"X13/16",92%	Chemicals - Other	(35)	35	0	JLS-Accrual issue, I would not use the negative years
WW SSS	S158		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	(35)		(35)	
WW SSS	**S158 Total**					**(70)**	**35**	**(35)**	
WW SSS	S159	Fairview Sewer North	1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	40,177		40,177	
WW SSS	**S159 Total**					**40,177**	**0**	**40,177**	
WW SSS	S160	Fairview Sewer South	1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	4,950		4,950	
WW SSS	S160		1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	74,099		74,099	
WW SSS	S160		WE	PlantPRO Bio-Health Bacterial Supplment	Chemicals - Other	1		1	JLS-Non contract chemical purchase
WW SSS	**S160 Total**					**79,050**	**0**	**79,050**	
WW SSS	S162	New Cumberland Sewer	1201001	CHM,ALUM,SULFATE,100%,50LB	Aluminum Sulfate	38,725		38,725	
WW SSS	S162		1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	9,922		9,922	
WW SSS	**S162 Total**					**48,647**	**0**	**48,647**	
WW SSS	S189	Turbotville_SEWER	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	3,850		3,850	
WW SSS	S189		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	0		0	
WW SSS	**S189 Total**					**3,850**	**0**	**3,850**	
WW SSS	S190	York_WW	1200615	CHM,FERRIC,CHLORID,45%,275GA	Ferric Chloride	253,486		253,486	
WW SSS	S190		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	3,315		3,315	
WW SSS	S190		1203211	CHM,FLOCCULANT 3022A, 265GA, TOTE	Polymers	0		0	
WW SSS	S190		1203212	CHM,MICROC 2000,265GA, TOTE	Chemicals - Other	2,699		2,699	
WW SSS	S190		1203213	CHM,ANTI-FOAM NS 8484,55 GA,DRUM	Chemicals - Other	2,680		2,680	
WW SSS	S190		1203481	CHM POLYMER,CLARIFLOC NE-1554, BULK	Polymers	231,473		231,473	
WW SSS	**S190 Total**					**493,652**	**0**	**493,652**	
WW SSS Total						**3,155,138**	**35**	**3,155,173**	

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater SSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
WW SSS	S104	Lehman Pike Sewer	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	$0.4700	$0.4700	$0.4700	$0.5170	$0.5170	$0.5170	$0.5170	$0.5429	$0.5429
WW SSS	S104		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.3400	$0.3400	$0.3400	$0.3570	$0.3570	$0.3570	$0.3570	$0.3749	$0.3749
WW SSS	S104		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.4400	$0.4400	$0.4400	$0.4488	$0.4488	$0.4488	$0.4488	$0.4533	$0.4533
WW SSS	S104		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	$0.6625	$0.6625	$0.6625	$0.6758	$0.6758	$0.6758	$0.6758	$0.6825	$0.6825
WW SSS	S104		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2450	$0.2450	$0.2450	$0.2573	$0.2573	$0.2573	$0.2573	$0.2688	$0.2688
WW SSS	S104		1201037	CHM,PLYMR,CAT MAGNAFLOC LT22S 502,50LB	Polymers	$4.0000	$4.0000	$4.0000	$4.1600	$4.1600	$4.1600	$4.1600	$4.3264	$4.3264
WW SSS	S104		1201060	CHM,SODIUM ALUMINATE,38.5%,30GA	Chemicals - Other	$0.6000	$0.6000	$0.6000	$0.6600	$0.6600	$0.6600	$0.6600	$0.6930	$0.6930
WW SSS	S104		1201961	CHM,POLYMER,CATIONC PRAESTOL K279FLX 55	Polymers	$3.0500	$3.0500	$3.0500	$3.1720	$3.1720	$3.1720	$3.1720	$3.2989	$3.2989
WW SSS	S104		1203502	CHM,POLYMER,ZETAG 8190, 50LB BAG	Polymers	$4.0916	$4.0916	$4.0916	$4.2553	$4.2553	$4.2553	$4.2553	$4.4255	$4.4255
WW SSS	**S104 Total**													
WW SSS	S106	Pocono Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1453	$0.1453	$0.1453	$0.1598	$0.1598	$0.1598	$0.1598	$0.1678	$0.1678
WW SSS	S106		1201018	CHM,MAGNESIUM HYDROXIDE,53%,55GA	Chemicals - Other	$0.5129	$0.5129	$0.5129	$0.5232	$0.5232	$0.5232	$0.5232	$0.5284	$0.5284
WW SSS	S106		1201048	CHM,POLYMER,CATIONC STERFLOC SD2085,55GA	Polymers	$2.3100	$2.3100	$2.3100	$2.4024	$2.4024	$2.4024	$2.4024	$2.4985	$2.4985
WW SSS	S106		1203632	CHM,MAGNESIUM HYDROXIDE,53%,TOTE,2800LB	Chemicals - Other	$0.5047	$0.5047	$0.5047	$0.5148	$0.5148	$0.5148	$0.5148	$0.5199	$0.5199
WW SSS	**S106 Total**													
WW SSS	S114	EXETER_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW SSS	S114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2100	$0.2100	$0.2100	$0.2205	$0.2205	$0.2205	$0.2205	$0.2304	$0.2304
WW SSS	S114		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	$0.4900	$0.4900	$0.4900	$0.4998	$0.4998	$0.4998	$0.4998	$0.5048	$0.5048
WW SSS	S114		1202791	CHM,POLYMER,CLARIFLOC NE-1745,250GA	Polymers	$1.3400	$1.3400	$1.3400	$1.3936	$1.3936	$1.3936	$1.3936	$1.4493	$1.4493
WW SSS	**S114 Total**													
WW SSS	S117	Royersford_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3550	$0.3550	$0.3550	$0.3728	$0.3728	$0.3728	$0.3728	$0.3895	$0.3895
WW SSS	S117		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	$0.4400	$0.4400	$0.4400	$0.4488	$0.4488	$0.4488	$0.4488	$0.4533	$0.4533
WW SSS	S117		1203041	CHM,PACL,DELPAC 1525, BULK	Polymers	$0.3090	$0.3090	$0.3090	$0.3214	$0.3214	$0.3214	$0.3214	$0.3342	$0.3342
WW SSS	S117		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	$16.8788	$16.8788	$16.8788	$17.7228	$17.7228	$17.7228	$17.7228	$18.5203	$18.5203
WW SSS	S117		ZI	Soda Ash Light - 50 lb bag	Caustic Soda	$26.3760	$26.3760	$26.3760	$27.4970	$27.4970	$27.4970	$27.4970	$28.5969	$28.5969
WW SSS	**S117 Total**													
WW SSS	S119	Clarion Sewer	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.9300	$1.9300	$1.9300	$2.0265	$2.0265	$2.0265	$2.0265	$2.1278	$2.1278
WW SSS	S119		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$2.4051	$2.4051	$2.4051	$2.4532	$2.4532	$2.4532	$2.4532	$2.4778	$2.4778
WW SSS	S119		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.2900	$0.2900	$0.2900	$0.3045	$0.3045	$0.3045	$0.3045	$0.3182	$0.3182
WW SSS	S119		1201881	CHM,BIOXIDE-AQ,BULK	Chemicals - Other	$0.2700	$0.2700	$0.2700	$0.2754	$0.2754	$0.2754	$0.2754	$0.2782	$0.2782
WW SSS	S119		1202692	CHM,PLYMR,POLLUTREAT CL-835,2290LB,TOTE	Phosphates	$2.8600	$2.8600	$2.8600	$3.1460	$3.1460	$3.1460	$3.1460	$3.3033	$3.3033
WW SSS	S119		KR	Aquashade gallon	Chemicals - Other	$63.9750	$63.9750	$63.9750	$65.2545	$65.2545	$65.2545	$65.2545	$65.9070	$65.9070
WW SSS	S119		RE & WE	(HM) Accu-Tab Wastewater Chlorination Ta	Chemicals - Other	$239.4622	$239.4622	$239.4622	$251.4353	$251.4353	$251.4353	$251.4353	$262.7499	$262.7499
WW SSS	S119		RE & WE	Aquabac	Chemicals - Other	$415.3815	$415.3815	$415.3815	$436.1505	$436.1505	$436.1505	$436.1505	$455.7773	$455.7773
WW SSS	**S119 Total**													
WW SSS	S120	FARMINGTON_WW	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.5450	$0.5450	$0.5450	$0.5559	$0.5559	$0.5559	$0.5559	$0.5615	$0.5615
WW SSS	S120		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	$0.7600	$0.7600	$0.7600	$0.7752	$0.7752	$0.7752	$0.7752	$0.7830	$0.7830
WW SSS	S120		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.5600	$0.5600	$0.5600	$0.5880	$0.5880	$0.5880	$0.5880	$0.6145	$0.6145
WW SSS	**S120 Total**													
WW SSS	S136	Coatesville Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1145	$0.1145	$0.1145	$0.1260	$0.1260	$0.1260	$0.1260	$0.1322	$0.1322
WW SSS	S136		1200630	CHM,LIME,HYDRATED,50 LB	Lime	$0.2467	$0.2467	$0.2467	$0.2590	$0.2590	$0.2590	$0.2590	$0.2720	$0.2720
WW SSS	S136		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.3280	$0.3280	$0.3280	$0.3444	$0.3444	$0.3444	$0.3444	$0.3599	$0.3599
WW SSS	S136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW SSS	S136		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3550	$0.3550	$0.3550	$0.3728	$0.3728	$0.3728	$0.3728	$0.3895	$0.3895
WW SSS	S136		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	$0.1186	$0.1186	$0.1186	$0.1245	$0.1245	$0.1245	$0.1245	$0.1308	$0.1308
WW SSS	S136		1202411	CHM,PLYMR,SLDGE POLLUTREAT,CL-186,2290LB	Polymers	$2.1400	$2.1400	$2.1400	$2.2256	$2.2256	$2.2256	$2.2256	$2.3146	$2.3146
WW SSS	S136		WE	Lime Quick Bulk	Chemicals - Other	$0.1148	$0.1148	$0.1148	$0.1171	$0.1171	$0.1171	$0.1171	$0.1183	$0.1183
WW SSS	**S136 Total**													
WW SSS	S139	Claysville Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.2000	$2.2000	$2.2000	$2.3100	$2.3100	$2.3100	$2.3100	$2.4255	$2.4255
WW SSS	S139		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	$0.5365	$0.5365	$0.5365	$0.5472	$0.5472	$0.5472	$0.5472	$0.5527	$0.5527
WW SSS	S139		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	$0.4500	$0.4500	$0.4500	$0.4590	$0.4590	$0.4590	$0.4590	$0.4636	$0.4636
WW SSS	S139		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	$0.2900	$0.2900	$0.2900	$0.2958	$0.2958	$0.2958	$0.2958	$0.2988	$0.2988
WW SSS	**S139 Total**													
WW SSS	S154	Koppel Borough	1200849	CHM,POLYMER,SLUDGE POLLUTECH,40LB	Polymers	$4.6500	$4.6500	$4.6500	$4.8360	$4.8360	$4.8360	$4.8360	$5.0294	$5.0294
WW SSS	**S154 Total**													
WW SSS	S157	Paint-Elk Twp Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.0958	$2.0958	$2.0958	$2.2006	$2.2006	$2.2006	$2.2006	$2.3106	$2.3106
WW SSS	S157		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.6400	$0.6400	$0.6400	$0.6720	$0.6720	$0.6720	$0.6720	$0.7022	$0.7022
WW SSS	S157		KR	Aquashade gallon	Chemicals - Other	$63.9750	$63.9750	$63.9750	$65.2545	$65.2545	$65.2545	$65.2545	$65.9070	$65.9070
WW SSS	**S157 Total**													
WW SSS	S158	McEwensville Sewer	1201115	CHM,SOD SULFITE, TAB 2 5/8"X13/16",92%	Chemicals - Other	$3.6500	$3.6500	$3.6500	$3.7230	$3.7230	$3.7230	$3.7230	$3.7602	$3.7602
WW SSS	S158		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	$0.1843	$0.1843	$0.1843	$0.1880	$0.1880	$0.1880	$0.1880	$0.1898	$0.1898
WW SSS	**S158 Total**													
WW SSS	S159	Fairview Sewer North	1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	$0.4761	$0.4761	$0.4761	$0.5237	$0.5237	$0.5237	$0.5237	$0.5499	$0.5499
WW SSS	**S159 Total**													
WW SSS	S160	Fairview Sewer South	1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	$2.1800	$2.1800	$2.1800	$2.2672	$2.2672	$2.2672	$2.2672	$2.3579	$2.3579
WW SSS	S160		1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	$0.4636	$0.4636	$0.4636	$0.5100	$0.5100	$0.5100	$0.5100	$0.5355	$0.5355
WW SSS	S160		WE	PlantPRO Bio-Health Bacterial Supplment	Chemicals - Other	$338.2700	$338.2700	$338.2700	$345.0354	$345.0354	$345.0354	$345.0354	$348.4858	$348.4858
WW SSS	**S160 Total**													
WW SSS	S162	New Cumberland Sewer	1201001	CHM,ALUM,SULFATE,100%,50LB	Aluminum Sulfate	$0.3585	$0.3585	$0.3585	$0.3944	$0.3944	$0.3944	$0.3944	$0.4141	$0.4141
WW SSS	S162		1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	$2.1800	$2.1800	$2.1800	$2.2672	$2.2672	$2.2672	$2.2672	$2.3579	$2.3579
WW SSS	**S162 Total**													
WW SSS	S189	Turbotville_SEWER	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	$0.3647	$0.3647	$0.3647	$0.4012	$0.4012	$0.4012	$0.4012	$0.4212	$0.4212
WW SSS	S189		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW SSS	**S189 Total**													
WW SSS	S190	York_WW	1200615	CHM,FERRIC,CHLORID,45%,275GA	Ferric Chloride	$0.4900	$0.4900	$0.4900	$0.5047	$0.5047	$0.5047	$0.5047	$0.5148	$0.5148
WW SSS	S190		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	$0.3179	$0.3179	$0.3179	$0.3338	$0.3338	$0.3338	$0.3338	$0.3488	$0.3488
WW SSS	S190		1203211	CHM,FLOCCULANT 3022A, 265GA, TOTE	Polymers	$2.0000	$2.0000	$2.0000	$2.0800	$2.0800	$2.0800	$2.0800	$2.1632	$2.1632
WW SSS	S190		1203212	CHM,MICROC 2000,265GA, TOTE	Chemicals - Other	$0.5764	$0.5764	$0.5764	$0.5879	$0.5879	$0.5879	$0.5879	$0.5938	$0.5938
WW SSS	S190		1203213	CHM,ANTI-FOAM NS 8484,55 GA,DRUM	Chemicals - Other	$1.7400	$1.7400	$1.7400	$1.7748	$1.7748	$1.7748	$1.7748	$1.7925	$1.7925
WW SSS	S190		1203481	CHM POLYMER,CLARIFLOC NE-1554, BULK	Polymers	$1.1800	$1.1800	$1.1800	$1.2272	$1.2272	$1.2272	$1.2272	$1.2763	$1.2763
WW SSS	**S190 Total**													
WW SSS Total														

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater SSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
WW SSS	S104	Lehman Pike Sewer	1200550	CHM,ALUM,SULFAT DRY,100%,50LB	Aluminum Sulfate	2,750	$1,357.14	2,750	$1,457.28
WW SSS	S104		1200630	CHM,LIME,HYDRATED,50 LB	Lime	850	$296.22	850	$311.04
WW SSS	S104		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	10,950	$4,866.18	10,950	$4,938.96
WW SSS	S104		1200891	CHM,SODIUM BISULFITE,38%,15GA	Chemicals - Other	7,920	$5,299.50	7,920	$5,378.70
WW SSS	S104		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	51,376	$12,901.80	51,376	$13,513.80
WW SSS	S104		1201037	CHM,PLYMR,CAT MAGNAFLOC LT22S 502,50LB	Polymers	500	$2,040.00	500	$2,121.60
WW SSS	S104		1201060	CHM,SODIUM ALUMINATE,38.5%,30GA	Chemicals - Other	35,506	$22,368.78	35,506	$24,019.80
WW SSS	S104		1201961	CHM,POLYMER,CATIONC PRAESTOL K279FLX 55	Polymers	5,400	$16,799.40	5,400	$17,471.40
WW SSS	S104		1203502	CHM,POLYMER,ZETAG 8190, 50LB BAG	Polymers	650	$2,714.10	650	$2,822.64
WW SSS	**S104 Total**					**115,902**	**$68,643.12**	**115,902**	**$72,035.22**
WW SSS	S106	Pocono Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	279,512	$42,643.74	279,512	$45,791.28
WW SSS	S106		1201018	CHM,MAGNESIUM HYDROXIDE,53%,55GA	Chemicals - Other	0	$0.00	0	$0.00
WW SSS	S106		1201048	CHM,POLYMER,CATIONC STERFLOC SD2085,55GA	Polymers	3,256	$7,671.78	3,256	$7,978.68
WW SSS	S106		1203632	CHM,MAGNESIUM HYDROXIDE,53%,TOTE,2800LB	Chemicals - Other	86,750	$44,220.54	86,750	$44,881.68
WW SSS	**S106 Total**					**369,518**	**$94,536.06**	**369,518**	**$98,651.64**
WW SSS	S114	EXETER_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	Chemicals - Other	0	$0.00	0	$0.00
WW SSS	S114		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	466,210	$100,351.74	466,210	$105,112.32
WW SSS	S114		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	31,652	$15,664.62	31,652	$15,898.80
WW SSS	S114		1202791	CHM,POLYMER,CLARIFLOC NE-1745,250GA	Polymers	48,900	$66,836.52	48,900	$69,510.00
WW SSS	**S114 Total**					**546,762**	**$182,852.88**	**546,762**	**$190,521.12**
WW SSS	S117	Royersford_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	40,209	$14,631.18	40,209	$15,325.26
WW SSS	S117		1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Chemicals - Other	28,417	$12,628.56	28,417	$12,817.32
WW SSS	S117		1203041	CHM,PACL,DELPAC 1525, BULK	Polymers	131,693	$41,506.86	131,693	$43,167.18
WW SSS	S117		ZI	Sodium Hypochlorite Solution 5 Gallon Carboy	Sodium Hypochlorite	17	$294.12	17	$308.10
WW SSS	S117		ZI	Soda Ash Light - 50 lb bag	Caustic Soda	150	$4,040.46	150	$4,207.02
WW SSS	**S117 Total**					**200,486**	**$73,101.18**	**200,486**	**$75,824.88**
WW SSS	S119	Clarion Sewer	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	1,773	$3,507.48	1,773	$3,682.86
WW SSS	S119		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	12,633	$30,687.72	12,633	$31,146.48
WW SSS	S119		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	6,173	$1,834.92	6,173	$1,921.98
WW SSS	S119		1201881	CHM,BIOXIDE-AQ,BULK	Chemicals - Other	44,987	$12,267.96	44,987	$12,451.38
WW SSS	S119		1202692	CHM,PLYMR,POLLUTREAT CL-835,2290LB,TOTE	Phosphates	6,570	$19,729.74	6,570	$21,186.00
WW SSS	S119		KR	Aquashade gallon	Chemicals - Other	48	$3,101.52	48	$3,147.90
WW SSS	S119		RE & WE	(HM) Accu-Tab Wastewater Chlorination Ta	Chemicals - Other	27	$6,627.12	27	$6,941.52
WW SSS	S119		RE & WE	Aquabac	Chemicals - Other	48	$20,436.78	48	$21,406.26
WW SSS	**S119 Total**					**72,259**	**$98,193.24**	**72,259**	**$101,884.38**
WW SSS	S120	FARMINGTON_WW	1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,822	$2,103.78	3,822	$2,135.22
WW SSS	S120		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	24,606	$18,887.58	24,606	$19,169.94
WW SSS	S120		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	30,112	$17,284.32	30,112	$18,104.22
WW SSS	**S120 Total**					**58,540**	**$38,275.68**	**58,540**	**$39,409.38**
WW SSS	S136	Coatesville Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	378,328	$45,484.50	378,328	$48,841.74
WW SSS	S136		1200630	CHM,LIME,HYDRATED,50 LB	Lime	2,225	$562.62	2,225	$590.76
WW SSS	S136		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	3,737	$1,256.46	3,737	$1,316.04
WW SSS	S136		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	0	$0.00	0	$0.00
WW SSS	S136		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	77,050	$28,036.62	77,050	$29,366.64
WW SSS	S136		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	340,353	$41,374.98	340,353	$43,443.72
WW SSS	S136		1202411	CHM,PLYMR,SLDGE POLLUTREAT,CL-186,2290LB	Polymers	121,237	$264,635.16	121,237	$275,220.54
WW SSS	S136		WE	Lime Quick Bulk	Chemicals - Other	97,360	$11,288.70	97,360	$11,457.48
WW SSS	**S136 Total**					**1,020,290**	**$392,639.04**	**1,020,290**	**$410,236.92**
WW SSS	S139	Claysville Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	8,004	$18,049.02	8,004	$18,951.48
WW SSS	S139		1200701	CHM,PACL,DELPC2020,55GA	Chemicals - Other	40,564	$21,980.22	40,564	$22,308.84
WW SSS	S139		1200890	CHM,SODIUM BICARBONATE,100%,50LB	Chemicals - Other	40,250	$18,293.64	40,250	$18,567.12
WW SSS	S139		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	8,042	$2,355.54	8,042	$2,390.76
WW SSS	**S139 Total**					**96,860**	**$60,678.42**	**96,860**	**$62,218.20**
WW SSS	S154	Koppel Borough	1200849	CHM,POLYMER,SLUDGE POLLUTECH,40LB	Polymers	440	$2,086.92	440	$2,170.38
WW SSS	**S154 Total**					**440**	**$2,086.92**	**440**	**$2,170.38**
WW SSS	S157	Paint-Elk Twp Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	0	$0.00	0	$0.00
WW SSS	S157		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	8,722	$5,721.60	8,722	$5,993.04
WW SSS	S157		KR	Aquashade gallon	Chemicals - Other	52	$3,360.00	52	$3,410.22
WW SSS	**S157 Total**					**8,774**	**$9,081.60**	**8,774**	**$9,403.26**
WW SSS	S158	McEwensville Sewer	1201115	CHM,SOD SULFITE, TAB 2 5/8"X13/16",92%	Chemicals - Other	0	$0.00	0	$0.00
WW SSS	S158		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	(35)	($6.54)	(35)	($6.60)
WW SSS	**S158 Total**					**(35)**	**($6.54)**	**(35)**	**($6.60)**
WW SSS	S159	Fairview Sewer North	1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	40,177	$20,084.64	40,177	$21,567.12
WW SSS	**S159 Total**					**40,177**	**$20,084.64**	**40,177**	**$21,567.12**
WW SSS	S160	Fairview Sewer South	1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	4,950	$11,006.82	4,950	$11,447.10
WW SSS	S160		1202056	CHM,SODIUM ALUMINATE,38%,BULK	Aluminum sulfate	74,099	$36,069.90	74,099	$38,732.22
WW SSS	S160		WE	PlantPRO Bio-Health Bacterial Supplment	Chemicals - Other	1	$341.64	1	$346.74
WW SSS	**S160 Total**					**79,050**	**$47,418.36**	**79,050**	**$50,526.06**
WW SSS	S162	New Cumberland Sewer	1201001	CHM,ALUM,SULFATE,100%,50LB	Aluminum Sulfate	38,725	$14,577.06	38,725	$15,652.98
WW SSS	S162		1202055	CHM,PLYMR,SLUDGE POLLUTREAT CL-981,55GA	Polymers	9,922	$22,063.20	9,922	$22,945.74
WW SSS	**S162 Total**					**48,647**	**$36,640.26**	**48,647**	**$38,598.72**
WW SSS	S189	Turbotville_SEWER	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	Aluminum Sulfate	3,850	$1,474.32	3,850	$1,583.10
WW SSS	S189		1202041	CHM,CALCIUM,HYPO,70%,BIOSANITIZER,100LB	Chemicals - Other	0	$0.00	0	$0.00
WW SSS	**S189 Total**					**3,850**	**$1,474.32**	**3,850**	**$1,583.10**
WW SSS	S190	York_WW	1200615	CHM,FERRIC,CHLORID,45%,275GA	Ferric Chloride	253,486	$126,071.04	253,486	$129,213.48
WW SSS	S190		1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Sodium Hypochlorite	3,315	$1,080.06	3,315	$1,131.30
WW SSS	S190		1203211	CHM,FLOCCULANT 3022A, 265GA, TOTE	Polymers	0	$0.00	0	$0.00
WW SSS	S190		1203212	CHM,MICROC 2000,265GA, TOTE	Chemicals - Other	2,699	$1,571.34	2,699	$1,594.80
WW SSS	S190		1203213	CHM,ANTI-FOAM NS 8484,55 GA,DRUM	Chemicals - Other	2,680	$4,710.42	2,680	$4,780.86
WW SSS	S190		1203481	CHM POLYMER,CLARIFLOC NE-1554, BULK	Polymers	231,473	$278,600.40	231,473	$289,744.44
WW SSS	**S190 Total**					**493,652**	**$412,033.26**	**493,652**	**$426,464.88**
WW SSS Total						**3,155,173**	**$1,537,732.44**	**3,155,173**	**$1,601,088.66**

Pennsylvania American Water Company
Chemical Expense Workpaper - BASA WW Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
WW BASA	S126	Butler_WW	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine			13,406	13,406	13,406			16,825.87	16,825.87	16,825.87
WW BASA	S126		1201026	CHM,LIME,GROUND QUICK,BULK	Lime			228,308	228,308	228,308			29,680.04	29,680.04	29,680.04
WW BASA	S126		1203831	CHM,POLYMER,SYNFLOC 2452,2300LB,OTE	Polymers			16,023	16,023	16,023			29,810.90	29,810.90	29,810.90
WW BASA	S126		1204071	CHM,CALCIUM NITRATE 55GA DRUMS	Chemicals - Other			28	28	28			24.20	24.20	24.20
WW BASA	**S126 Total**					**0**	**0**	**257,765**	**257,765**	**257,765**	**0.00**	**0.00**	**76,341.01**	**76,341.01**	**76,341.01**
WW BASA Total						**0**	**0**	**257,765**	**257,765**	**257,765**	**0.00**	**0.00**	**76,341.01**	**76,341.01**	**76,341.01**

Pennsylvania American Water Company
Chemical Expense Workpaper - BASA WW Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
WW BASA	S126	Butler_WW	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	13,406	11,093	24,499	JLS-Estimated based on usage history since January
WW BASA	S126		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	228,308	144,320	372,628	JLS-Estimated based on usage history since January
WW BASA	S126		1203831	CHM,POLYMER,SYNFLOC 2452,2300LB,OTE	Polymers	16,023	15,022	31,045	JLS-Estimated based on usage history since January
WW BASA	S126		1204071	CHM,CALCIUM NITRATE 55GA DRUMS	Chemicals - Other	28	2,472	2,500	JLS-Estimated based on usage history since January
WW BASA	**S126 Total**					**257,765**	**172,907**	**430,672**	
WW BASA Total						**257,765**	**172,907**	**430,672**	

Pennsylvania American Water Company
Chemical Expense Workpaper - BASA WW Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
WW BASA	S126	Butler_WW	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$1.2551	$1.2551	$1.2551	$1.3179	$1.3179	$1.3179	$1.3179	$1.3837	$1.3837
WW BASA	S126		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	$0.1300	$0.1300	$0.1300	$0.1365	$0.1365	$0.1365	$0.1365	$0.1433	$0.1433
WW BASA	S126		1203831	CHM,POLYMER,SYNFLOC 2452,2300LB,OTE	Polymers	$1.8605	$1.8605	$1.8605	$1.9349	$1.9349	$1.9349	$1.9349	$2.0123	$2.0123
WW BASA	S126		1204071	CHM,CALCIUM NITRATE 55GA DRUMS	Chemicals - Other	$0.8643	$0.8643	$0.8643	$0.8816	$0.8816	$0.8816	$0.8816	$0.8904	$0.8904
WW BASA	**S126 Total**													
WW BASA Total														

Pennsylvania American Water Company
Chemical Expense Workpaper - BASA WW Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
WW BASA	S126	Butler_WW	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	24,499	$31,517.40	24,499	$33,093.30
WW BASA	S126		1201026	CHM,LIME,GROUND QUICK,BULK	Lime	372,628	$49,652.64	372,628	$52,135.32
WW BASA	S126		1203831	CHM,POLYMER,SYNFLOC 2452,2300LB,OTE	Polymers	31,045	$58,914.66	31,045	$61,271.22
WW BASA	S126		1204071	CHM,CALCIUM NITRATE 55GA DRUMS	Chemicals - Other	2,500	$2,182.32	2,500	$2,214.96
WW BASA	**S126 Total**					**430,672**	**$142,267.02**	**430,672**	**$148,714.80**
WW BASA Total						**430,672**	**$142,267.02**	**430,672**	**$148,714.80**

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater CSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	12-Months June-23 Quantity	12-Months June-24 Quantity	12-Months June-25 Quantity	3-Year Average Quantity	Base Year 12 Mo June 2025 Quantity	12-Months June-23 Amount	12-Months June-24 Amount	12-Months June-25 Amount	3-Year Average Amount	Base Year 12 Mo June 2025 Amount
WW CSS	S121	Kane_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	4,042	5,185	7,750	5,659	7,750	21,457.29	30,004.89	41,306.57	30,922.92	41,306.57
WW CSS	S121		1200611	CHM,FERRIC,CHLORID,38% 55GA	Ferric Chloride	19,580	20,356	15,419	18,452	15,419	8,604.59	9,022.75	6,748.42	8,125.25	6,748.42
WW CSS	S121		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	55	2,485	3,200	1,913	3,200	26.55	1,324.88	1,924.80	1,092.08	1,924.80
WW CSS	S121		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	21,932	21,720	17,992	20,548	17,992	10,828.06	10,643.57	6,793.46	9,421.70	6,793.46
WW CSS	S121		1202881	CHM,POLYMER,STER-FLOC SD2081,55GA	Polymers	3,866	2,043	1,395	2,435	1,395	9,109.11	5,134.96	3,343.64	5,862.57	3,343.64
WW CSS	S121		RE & WE	Bio-Sanitizer Calicum Hypochlorite	Chemicals - Other			2		2			1,177.21	1,177.21	1,177.21
WW CSS	S121		WE	Accu-Tab SI 3" Tablets 55lb Pail	Chemicals - Other			1		1			253.26	253.26	253.26
WW CSS	**S121 Total**					**49,475**	**51,789**	**45,759**	**49,007**	**45,759**	**50,025.60**	**56,131.05**	**61,547.36**	**56,854.98**	**61,547.36**
WW CSS	S129	McKeesport WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	662	1,052	1,082	932	1,082	907.97	1,676.02	2,006.39	1,530.13	2,006.39
WW CSS	S129		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	35,499	22,479	20,729	26,236	20,729	50,189.37	45,100.87	42,652.19	45,980.81	42,652.19
WW CSS	S129		1202362	CHM,POLYMER, NMFC 46030,55GA	Polymers	32,636	26,346	30,435	29,806	30,435	72,004.46	64,621.96	79,960.07	72,195.50	79,960.07
WW CSS	S129		ZI	Sodium Hypochlorite 15%	Sodium Hypochlorite			275		275			1,196.43	1,196.43	1,196.43
WW CSS	**S129 Total**					**68,797**	**49,877**	**52,521**	**56,973**	**52,521**	**123,101.80**	**111,398.85**	**125,815.08**	**120,902.86**	**125,815.08**
WW CSS	S161	Scranton Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	492,371	290,257	560,387	447,672	560,387	46,053.58	30,601.70	61,671.55	46,108.94	61,671.55
WW CSS	S161		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	73,140	8,414		40,777	0	68,741.89	10,856.79		39,799.34	0.00
WW CSS	S161		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	31,340	46,366	24,307	34,004	24,307	8,188.39	12,875.14	5,853.82	8,972.45	5,853.82
WW CSS	S161		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite		3,850		3,850	0		1,119.04		1,119.04	0.00
WW CSS	S161		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	140,540	116,480	193,000	150,007	193,000	25,563.25	23,130.96	40,028.99	29,574.40	40,028.99
WW CSS	S161		1201019	CHM,MAGNESIUM HYDROXIDE,60%,BULK	Chemicals - Other	1,800,969	1,563,598	1,326,546	1,563,704	1,326,546	398,394.27	355,668.49	326,042.38	360,035.05	326,042.38
WW CSS	S161		1202171	CHM,SULPHUR DIOXIDE,100%,2000LB CYLINDER	Chemicals - Other	41,884	3,959		22,922	0	21,210.13	1,848.84		11,529.49	0.00
WW CSS	S161		1202172	CHM,POLYMER,CATIONC ZETAFLOC 21,275GA	Polymers	41,404	13,260		27,332	0	87,965.22	31,998.16		59,981.69	0.00
WW CSS	S161		1202174	CHM,POLYMER,CATIONC ZETAFLOC 23,BULK	Polymers	62,985	37,944		50,465	0	135,281.31	92,385.23		113,833.27	0.00
WW CSS	S161		1202175	CHM,MICROC2000,BULK	Chemicals - Other	809,051	6,193	171,830	329,025	171,830	295,697.52	2,544.26	63,352.04	120,531.27	63,352.04
WW CSS	S161		1203611	CHM,POLYMER,CATIONC ZETAFLOC 24,275GA	Polymers		9,200		9,200	0		22,722.16		22,722.16	0.00
WW CSS	S161		1203701	CHM,POLYMER,CEDARFLOC 754-C,275GA TOTE	Polymers		9,170	4,600	6,885	4,600		22,648.06	11,361.08	17,004.57	11,361.08
WW CSS	S161		1203702	CHM,POLYMER,CEDARFLOC 754-C,BULK	Polymers		28,766	87,714	58,240	87,714		51,226.50	149,340.05	100,283.28	149,340.05
WW CSS	S161		1203703	CHM,POLYMER,CEDARFLOC 1252,275GA TOTE	Polymers		28,499	81,858	55,179	81,858		66,729.65	175,238.42	120,984.04	175,238.42
WW CSS	S161		RE	Sulfuric Acid ACS PE 2.5L 1 each	Chemicals - Other			N/A		N/A			9.29	9.29	9.29
WW CSS	**S161 Total**					**3,493,684**	**2,165,956**	**2,450,242**	**2,799,260**	**2,450,242**	**1,087,095.56**	**726,354.98**	**832,897.62**	**1,052,488.27**	**832,897.62**
WW CSS Total						**3,611,956**	**2,267,622**	**2,548,522**	**2,905,240**	**2,548,522**	**1,260,222.96**	**893,884.88**	**1,020,260.06**	**1,230,246.12**	**1,020,260.06**

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater CSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Base Year 12 Mo June 2025 Quantity	Usage Adjustment	Projected Annual Usage	Comment
WW CSS	S121	Kane_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	7,750		7,750	
WW CSS	S121		1200611	CHM,FERRIC,CHLORID,38% 55GA	Ferric Chloride	15,419		15,419	
WW CSS	S121		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,200		3,200	
WW CSS	S121		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	17,992		17,992	
WW CSS	S121		1202881	CHM,POLYMER,STER-FLOC SD2081,55GA	Polymers	1,395		1,395	
WW CSS	S121		RE & WE	Bio-Sanitizer Calicum Hypochlorite	Chemicals - Other	2		2	JLS-Non contract chemical purchase
WW CSS	S121		WE	Accu-Tab SI 3" Tablets 55lb Pail	Chemicals - Other	1		1	JLS-Non contract chemical purchase
WW CSS	**S121 Total**					**45,759**	**0**	**45,759**	
WW CSS	S129	McKeesport WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,082		1,082	
WW CSS	S129		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	20,729		20,729	
WW CSS	S129		1202362	CHM,POLYMER, NMFC 46030,55GA	Polymers	30,435		30,435	
WW CSS	S129		ZI	Sodium Hypochlorite 15%	Sodium Hypochlorite	275		275	JLS-Non contract chemical purchase
WW CSS	**S129 Total**					**52,521**	**0**	**52,521**	
WW CSS	S161	Scranton Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	560,387		560,387	
WW CSS	S161		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	0		0	
WW CSS	S161		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	24,307		24,307	
WW CSS	S161		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	0		0	
WW CSS	S161		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	193,000		193,000	
WW CSS	S161		1201019	CHM,MAGNESIUM HYDROXIDE,60%,BULK	Chemicals - Other	1,326,546		1,326,546	
WW CSS	S161		1202171	CHM,SULPHUR DIOXIDE,100%,2000LB CYLINDER	Chemicals - Other	0		0	
WW CSS	S161		1202172	CHM,POLYMER,CATIONC ZETAFLOC 21,275GA	Polymers	0		0	
WW CSS	S161		1202174	CHM,POLYMER,CATIONC ZETAFLOC 23,BULK	Polymers	0		0	
WW CSS	S161		1202175	CHM,MICROC2000,BULK	Chemicals - Other	171,830		171,830	
WW CSS	S161		1203611	CHM,POLYMER,CATIONC ZETAFLOC 24,275GA	Polymers	0		0	
WW CSS	S161		1203701	CHM,POLYMER,CEDARFLOC 754-C,275GA TOTE	Polymers	4,600		4,600	
WW CSS	S161		1203702	CHM,POLYMER,CEDARFLOC 754-C,BULK	Polymers	87,714		87,714	JLS-Reviewed, looks ok
WW CSS	S161		1203703	CHM,POLYMER,CEDARFLOC 1252,275GA TOTE	Polymers	81,858		81,858	
WW CSS	S161		RE	Sulfuric Acid ACS PE 2.5L 1 each	Chemicals - Other	N/A		0	JLS-Non contract chemical purchase
WW CSS	**S161 Total**					**2,450,242**	**0**	**2,450,242**	
WW CSS Total						**2,548,522**	**0**	**2,548,522**	

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater CSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

						PRICING								
Segment	Plant	Name 1	Material	Material Description	Chemical Family	Current Unit Price 2Q-2025	Current Unit Price 3Q-2025	Unit Price 4Q-2025	Unit Price 1Q-2026	Unit Price 2Q-2026	Unit Price 3Q-2026	Unit Price 4Q-2026	Unit Price 1Q-2027	Unit Price 2Q-2027
WW CSS	S121	Kane_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$5.3125	$5.3125	$5.3125	$5.5781	$5.5781	$5.5781	$5.5781	$5.8570	$5.8570
WW CSS	S121		1200611	CHM,FERRIC,CHLORID,38% 55GA	Ferric Chloride	$0.4650	$0.4650	$0.4650	$0.4790	$0.4790	$0.4790	$0.4790	$0.4885	$0.4885
WW CSS	S121		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	$0.5700	$0.5700	$0.5700	$0.5814	$0.5814	$0.5814	$0.5814	$0.5872	$0.5872
WW CSS	S121		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	$0.3700	$0.3700	$0.3700	$0.3774	$0.3774	$0.3774	$0.3774	$0.3812	$0.3812
WW CSS	S121		1202881	CHM,POLYMER,STER-FLOC SD2081,55GA	Polymers	$2.3100	$2.3100	$2.3100	$2.4024	$2.4024	$2.4024	$2.4024	$2.4985	$2.4985
WW CSS	S121		RE & WE	Bio-Sanitizer Calicum Hypochlorite	Chemicals - Other	$588.6050	$588.6050	$588.6050	$618.0353	$618.0353	$618.0353	$618.0353	$645.8468	$645.8468
WW CSS	S121		WE	Accu-Tab SI 3" Tablets 55lb Pail	Chemicals - Other	$253.2600	$253.2600	$253.2600	$258.3252	$258.3252	$258.3252	$258.3252	$260.9085	$260.9085
WW CSS	**S121 Total**													
WW CSS	S129	McKeesport WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	$2.0600	$2.0600	$2.0600	$2.1630	$2.1630	$2.1630	$2.1630	$2.2712	$2.2712
WW CSS	S129		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$2.0600	$2.0600	$2.0600	$2.1630	$2.1630	$2.1630	$2.1630	$2.2712	$2.2712
WW CSS	S129		1202362	CHM,POLYMER, NMFC 46030,55GA	Polymers	$2.4900	$2.4900	$2.4900	$2.5896	$2.5896	$2.5896	$2.5896	$2.6932	$2.6932
WW CSS	S129		ZI	Sodium Hypochlorite 15%	Sodium Hypochlorite	$4.3507	$4.3507	$4.3507	$4.5682	$4.5682	$4.5682	$4.5682	$4.7738	$4.7738
WW CSS	**S129 Total**													
WW CSS	S161	Scranton Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	$0.1123	$0.1123	$0.1123	$0.1235	$0.1235	$0.1235	$0.1235	$0.1297	$0.1297
WW CSS	S161		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	$0.2435	$0.2435	$0.2435	$0.2538	$0.2538	$0.2538	$0.2538	$0.2640	$0.2640
WW CSS	S161		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	$0.2250	$0.2250	$0.2250	$0.2363	$0.2363	$0.2363	$0.2363	$0.2469	$0.2469
WW CSS	S161		1201019	CHM,MAGNESIUM HYDROXIDE,60%,BULK	Chemicals - Other	$0.2574	$0.2574	$0.2574	$0.2625	$0.2625	$0.2625	$0.2625	$0.2652	$0.2652
WW CSS	S161		1202171	CHM,SULPHUR DIOXIDE,100%,2000LB CYLINDER	Chemicals - Other	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1202172	CHM,POLYMER,CATIONC ZETAFLOC 21,275GA	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1202174	CHM,POLYMER,CATIONC ZETAFLOC 23,BULK	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1202175	CHM,MICROC2000,BULK	Chemicals - Other	$0.2500	$0.2500	$0.2500	$0.2550	$0.2550	$0.2550	$0.2550	$0.2576	$0.2576
WW CSS	S161		1203611	CHM,POLYMER,CATIONC ZETAFLOC 24,275GA	Polymers	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
WW CSS	S161		1203701	CHM,POLYMER,CEDARFLOC 754-C,275GA TOTE	Polymers	$1.8700	$1.8700	$1.8700	$1.9448	$1.9448	$1.9448	$1.9448	$2.0226	$2.0226
WW CSS	S161		1203702	CHM,POLYMER,CEDARFLOC 754-C,BULK	Polymers	$1.5800	$1.5800	$1.5800	$1.6432	$1.6432	$1.6432	$1.6432	$1.7089	$1.7089
WW CSS	S161		1203703	CHM,POLYMER,CEDARFLOC 1252,275GA TOTE	Polymers	$1.8500	$1.8500	$1.8500	$1.9240	$1.9240	$1.9240	$1.9240	$2.0010	$2.0010
WW CSS	S161		RE	Sulfuric Acid ACS PE 2.5L 1 each	Chemicals - Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WW CSS	**S161 Total**													
WW CSS Total														

Pennsylvania American Water Company
Chemical Expense Workpaper - Wastewater CSS Operations
12 Month Actual Ending June 2023 to June 2025 and Projected 12-Months June 2026 and June 2027

Segment	Plant	Name 1	Material	Material Description	Chemical Family	Annualized 12 month Jun-26 Usage	Annualized 12 Month Jun-26 Amount	Annualized 12 month Jun-27 Usage	Annualized 12 Month Jun-27 Amount
WW CSS	S121	Kane_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	7,750	$42,201.18	7,750	$44,311.26
WW CSS	S121		1200611	CHM,FERRIC,CHLORID,38% 55GA	Ferric Chloride	15,419	$7,277.40	15,419	$7,458.78
WW CSS	S121		1200882	CHM,LIGHT SODA ASH,100%,50LB	Chemicals - Other	3,200	$1,842.24	3,200	$1,869.78
WW CSS	S121		1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Chemicals - Other	17,992	$6,723.60	17,992	$6,824.16
WW CSS	S121		1202881	CHM,POLYMER,STER-FLOC SD2081,55GA	Polymers	1,395	$3,286.92	1,395	$3,418.38
WW CSS	S121		RE & WE	Bio-Sanitizer Calicum Hypochlorite	Chemicals - Other	2	$1,206.66	2	$1,263.90
WW CSS	S121		WE	Accu-Tab SI 3" Tablets 55lb Pail	Chemicals - Other	1	$255.84	1	$259.62
WW CSS	**S121 Total**					**45,759**	**$62,793.84**	**45,759**	**$65,405.88**
WW CSS	S129	McKeesport WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	Chlorine	1,082	$2,284.62	1,082	$2,398.86
WW CSS	S129		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	20,729	$43,769.28	20,729	$45,957.72
WW CSS	S129		1202362	CHM,POLYMER, NMFC 46030,55GA	Polymers	30,435	$77,298.78	30,435	$80,390.76
WW CSS	S129		ZI	Sodium Hypochlorite 15%	Sodium Hypochlorite	275	$1,226.34	275	$1,284.54
WW CSS	**S129 Total**					**52,521**	**$124,579.02**	**52,521**	**$130,031.88**
WW CSS	S161	Scranton Sewer	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Aluminum Sulfate	560,387	$66,078.06	560,387	$70,955.22
WW CSS	S161		1200597	CHM,CHLORINE,100%,2000LB CYLINDER	Chlorine	0	$0.00	0	$0.00
WW CSS	S161		1200914	CHM,SODIUM HYDROXIDE,25%,330GA	Caustic Soda	24,307	$6,044.52	24,307	$6,293.70
WW CSS	S161		1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	Sodium Hypochlorite	0	$0.00	0	$0.00
WW CSS	S161		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	193,000	$44,510.64	193,000	$46,622.16
WW CSS	S161		1201019	CHM,MAGNESIUM HYDROXIDE,60%,BULK	Chemicals - Other	1,326,546	$344,867.46	1,326,546	$350,023.38
WW CSS	S161		1202171	CHM,SULPHUR DIOXIDE,100%,2000LB CYLINDER	Chemicals - Other	0	$0.00	0	$0.00
WW CSS	S161		1202172	CHM,POLYMER,CATIONC ZETAFLOC 21,275GA	Polymers	0	$0.00	0	$0.00
WW CSS	S161		1202174	CHM,POLYMER,CATIONC ZETAFLOC 23,BULK	Polymers	0	$0.00	0	$0.00
WW CSS	S161		1202175	CHM,MICROC2000,BULK	Chemicals - Other	171,830	$43,387.08	171,830	$44,035.74
WW CSS	S161		1203611	CHM,POLYMER,CATIONC ZETAFLOC 24,275GA	Polymers	0	$0.00	0	$0.00
WW CSS	S161		1203701	CHM,POLYMER,CEDARFLOC 754-C,275GA TOTE	Polymers	4,600	$8,774.04	4,600	$9,125.04
WW CSS	S161		1203702	CHM,POLYMER,CEDARFLOC 754-C,BULK	Polymers	87,714	$141,359.88	87,714	$147,014.28
WW CSS	S161		1203703	CHM,POLYMER,CEDARFLOC 1252,275GA TOTE	Polymers	81,858	$154,466.10	81,858	$160,644.72
WW CSS	S161		RE	Sulfuric Acid ACS PE 2.5L 1 each	Chemicals - Other	N/A	$9.48	N/A	$9.57
WW CSS	**S161 Total**					**2,450,242**	**$809,497.26**	**2,450,242**	**$834,723.81**
WW CSS Total						**2,548,522**	**$996,870.12**	**2,548,522**	**$1,030,161.57**

Waste Disposal

Pennsylvania American Water
Waste Disposal Costs by Segment and Profit Center

Segment	Vendor	Services Provided	2024/07	2024/08	2024/09	2024/10	2024/11	2024/12	2025/01	2025/02	2025/03	2025/04	2025/05	2025/06
Water	Allstate Septic Systems	Septic services											$765	
	Borough of Steelton PA	Sewer billing	5,151			5,151	5,151			30,649		15,453	5,151	
	Brownsville Municipal Authority	Sewer billing	12,371	4,175	4,525	3,122	3,362	479	13,440	6,445	20,910	6,544	10,638	8,287
	Budget Dumpster	Dumpster rental								555				
	Butler Area Sewer Authority	Sewer billing	10,705	10,359	14,307	39,018	107							
	Clym Environmental Services LLC	Biohazard waste disposal			195		137	122	195	59			137	137
	Commonwealth Disposal Inc.	Sludge removal and disposal		138,840	322,920	42,120		145,224				45,320		222,900
	Connell Equipment Inc.	Sludge removal and disposal	2,250	1,125	2,625	3,750	7,500	3,000	7,875	11,250	6,000	3,000	3,000	2,250
	Dallas Area Municipal Authority	Sewer billing	45			45			50			50		
	Daltons Service Co	Sludge removal and disposal	480		960	480	480		960	1,635	24,210	135	99	1,686
	Day Services LLC	Residuals removal		4,079									2,172	
	Denali Water Solutions LLC	Sludge removal and disposal	20,903	32,518	23,995	8,878	21,310	14,495	23,629	41,269	26,432	18,437	33,315	30,707
	Environmental Service Corp	Sludge removal and disposal						26,250				5,375		
	Hallstead Sanitary Service	Sludge removal and disposal	13,118	15,900	17,225			6,625	90,365				25,175	
	Hapchuk Inc.	Sludge removal and disposal											355	
	Hydrotech Environmental Inc.	Sludge removal and disposal	46,930	58,555	79,498	78,065	19,360	43,420	45,825	55,835	72,930	32,435	47,060	45,175
	Keystone Sanitary Landfill	Sludge removal and disposal	2,915	6,538	5,243	9,853	11,886	16,708	21,967	226,995	97,617	6,324	10,734	4,435
	Klines Services	Sludge removal and disposal					1,129							
	Koberlein Environmental S	Sludge removal and disposal									862			
	Port Vue Plumbing, Inc.	Sludge removal and disposal											175,400	
	RC Stahlnecker Co	Sludge removal and disposal		29,835	16,540	16,023		24,863				7,508		27,300
	Soils Inc.	Residuals removal	9,123	11,465	10,659	12,053	5,818	8,409	7,036	21,773	23,676	16,050	7,643	20,530
	Washington County Sewage Council	Sewer billing								600				
	Waste Management - 13648	Waste removal	883	883	879	873	874	871	1,074	1,095	1,094	1,089	1,085	1,084
	Waste Management National Services Inc	Waste removal	204	204	314	204	204	204	204	204	204	204	214	214
	WM.COM	Waste removal								259		500		
Water Total			**$125,078**	**$314,476**	**$499,885**	**$219,636**	**$77,317**	**$290,670**	**$212,620**	**$398,623**	**$273,935**	**$158,425**	**$322,943**	**$364,704**
WW BASA	Daltons Service Co	Sludge removal and disposal								1,505	2,401			5,280
	Republic Services	Sewer grit									60,634		36,282	
WW BASA Total			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,505**	**$63,035**	**$0**	**$36,282**	**$5,280**
WW CSS	Casella Waste Management	Waste disposal	1,649									10,281		4,056
	County Hauling	Sludge removal and disposal	20,349	25,740	32,202	26,505	31,124	25,874	27,427	15,766	40,105	31,238	30,642	31,347
	Hapchuk Inc.	Sludge removal and disposal	11,377	13,229	8,240	16,253	13,003	8,127	9,752	4,876	13,003	9,752	13,003	11,683
	Keystone Sanitary Landfill	Sludge removal and disposal	54,615	42,267	71,158	51,073	57,753	64,239	64,551	74,358	79,660	54,547	73,654	91,683
	MSL Oil & Gas Corp	Sludge removal and disposal	24,463					275			2,310			
WW CSS Total			**$112,452**	**$81,237**	**$111,601**	**$93,831**	**$101,879**	**$98,514**	**$101,730**	**$94,999**	**$135,077**	**$105,818**	**$117,299**	**$138,769**
WW SSS	Allstate Septic Systems	Septic services	14,649	5,290	3,465	10,668	2,880	5,520	5,030	4,820	2,640	9,290	7,885	2,880
	Amerigreen Inc.	Sludge removal and disposal	44,752	30,667	31,044	34,343	25,665	32,638	69,025	20,938	61,190	27,579	18,039	26,840
	Borough of Freeland Municipal	Sewer billing	68,054	66,913	26,656	67,703		145,644	92,434	30,349	49,536			
	Borough of Pottstown, PA	Bulk sewer collection		63,137							29,893			
	Connell Equipment Inc.	Sludge removal and disposal	12,944	14,162	12,407	13,034	7,769	11,767	14,037	7,633	23,139	14,683	14,103	11,115
	Daltons Service Co	Sludge removal and disposal	1,043	1,142	3,424		1,231	1,014		4,520	2,056	1,223		1,035
	Freeland Municipal Authority	Sewer billing									30,349		25,111	27,801
	Hapchuk Inc.	Sludge removal and disposal	8,001		7,301	7,920		8,042	6,989		20,067	9,396	8,624	9,177
	Hydrotech Environmental Inc.	Sludge removal and disposal	13,650		19,793	24,570		54,990	14,333	6,825	12,285	20,475	39,748	17,745
	Klines Services	Sludge removal and disposal	1,761		14,379	31,313	4,741	1,748	1,867	2,607	7,233	7,119	1,731	3,332
	Koberlein Environmental S	Sludge removal and disposal		0	17,211									
	Lower Allen Township Authority	Fairview Township treatment plant	52,275		104,550			52,275			41,682			
	Modern Landfill	Sewer grit	3,869	1,950	2,438	4,590	2,438	2,926	3,578	2,400	1,800	3,600	3,000	1,200
	Penn Waste Inc.	Sludge removal and disposal	25,207	(8,507)	20,506	17,711	17,298	22,337	7,014	23,987	35,708	25,148	12,163	35,714
	RC Stahlnecker Co	Sludge removal and disposal		3,315		6,070		1,235	4,550		1,138	2,275		2,275
	Republic Services	Sewer grit					4,359							
	Synagro technologies Inc.	Sludge recycling	21,306	27,233	29,211	29,199	26,167	30,313	34,192	39,360	45,521	44,787	35,570	38,585
	Waste Management National Services Inc	Waste removal	33,123	33,741	17,939	38,341	42,193	20,555	33,552	32,306	34,006	24,749	27,880	13,421
WW SSS Total			**$300,634**	**$239,043**	**$310,323**	**$285,462**	**$134,742**	**$391,005**	**$286,601**	**$175,745**	**$398,244**	**$190,323**	**$193,854**	**$191,121**
Grand Total			**$538,164**	**$634,757**	**$921,809**	**$598,929**	**$313,937**	**$780,189**	**$600,951**	**$670,872**	**$870,291**	**$454,567**	**$670,379**	**$699,873**

Pennsylvania American Water
Waste Disposal Costs by Segment and Profit Center

Segment	Vendor	Services Provided	12-Months Jun-25 Amount	13.76% 12-Months Jun-26 Amount	13.76% 12-Months Jun-27 Amount	3 Yr Avg Historical Rate Comment
Water	Allstate Septic Systems	Septic services	$765	870	990	
	Borough of Steelton PA	Sewer billing	66,707	75,886	86,328	
	Brownsville Municipal Authority	Sewer billing	94,297	107,273	122,034	
	Budget Dumpster	Dumpster rental	555	631	718	
	Butler Area Sewer Authority	Sewer billing	74,496	84,747	96,408	
	Clym Environmental Services LLC	Biohazard waste disposal	982	1,117	1,270	
	Commonwealth Disposal Inc.	Sludge removal and disposal	917,324	1,043,548	1,187,140	
	Connell Equipment Inc.	Sludge removal and disposal	53,625	61,004	69,398	
	Dallas Area Municipal Authority	Sewer billing	189	215	245	
	Daltons Service Co	Sludge removal and disposal	31,125	35,407	40,279	
	Day Services LLC	Residuals removal	6,251	7,111	8,090	
	Denali Water Solutions LLC	Sludge removal and disposal	295,888	336,603	382,919	
	Environmental Service Corp	Sludge removal and disposal	31,625	35,977	40,927	
	Hallstead Sanitary Service	Sludge removal and disposal	168,408	191,581	217,942	
	Hapchuk Inc.	Sludge removal and disposal	355	404	459	
	Hydrotech Environmental Inc.	Sludge removal and disposal	625,088	711,100	808,947	
	Keystone Sanitary Landfill	Sludge removal and disposal	421,215	479,174	545,109	
	Klines Services	Sludge removal and disposal	1,129	1,284	1,461	
	Koberlein Environmental S	Sludge removal and disposal	862	980	1,115	
	Port Vue Plumbing, Inc.	Sludge removal and disposal	175,400	199,535	226,991	
	RC Stahlnecker Co	Sludge removal and disposal	122,068	138,864	157,972	
	Soils Inc.	Residuals removal	154,234	175,456	199,599	
	Washington County Sewage Council	Sewer billing	600	683	776	
	Waste Management - 13648	Waste removal	11,783	13,405	15,249	
	Waste Management National Services Inc	Waste removal	2,583	2,939	3,343	
	WM.COM	Waste removal	759	864	983	
Water Total			**$3,258,312**	**$3,706,656**	**$4,216,691**	
WW BASA	Daltons Service Co	Sludge removal and disposal	9,186	25,255	28,730	annualize partial HTY
	Republic Services	Sewer grit	96,916	273,024	310,592	annualize partial HTY
WW BASA Total			**$106,102**	**$298,279**	**$339,322**	
WW CSS	Casella Waste Management	Waste disposal	15,986	18,186	20,688	
	County Hauling	Sludge removal and disposal	338,319	384,872	437,830	
	Hapchuk Inc.	Sludge removal and disposal	132,298	150,502	171,211	
	Keystone Sanitary Landfill	Sludge removal and disposal	779,557	886,824	1,008,851	
	MSL Oil & Gas Corp	Sludge removal and disposal	27,048	30,770	35,003	
WW CSS Total			**$1,293,208**	**$1,471,153**	**$1,673,584**	
WW SSS	Allstate Septic Systems	Septic services	75,017	85,339	97,082	
	Amerigreen Inc.	Sludge removal and disposal	422,720	480,887	547,057	
	Borough of Freeland Municipal	Sewer billing	547,289	622,595	708,265	
	Borough of Pottstown, PA	Bulk sewer collection	93,030	105,831	120,393	
	Connell Equipment Inc.	Sludge removal and disposal	156,793	178,368	202,911	
	Daltons Service Co	Sludge removal and disposal	16,688	18,985	21,597	
	Freeland Municipal Authority	Sewer billing	83,261	94,717	107,751	
	Hapchuk Inc.	Sludge removal and disposal	85,518	97,285	110,672	
	Hydrotech Environmental Inc.	Sludge removal and disposal	224,413	255,292	290,420	
	Klines Services	Sludge removal and disposal	77,833	88,542	100,726	
	Koberlein Environmental S	Sludge removal and disposal	17,211	19,579	22,273	
	Lower Allen Township Authority	Fairview Township treatment plant	250,783	285,290	324,546	
	Modern Landfill	Sewer grit	33,788	38,437	43,726	
	Penn Waste Inc.	Sludge removal and disposal	234,286	266,524	303,198	
	RC Stahlnecker Co	Sludge removal and disposal	20,858	23,727	26,992	
	Republic Services	Sewer grit	4,359	4,959	5,641	
	Synagro technologies Inc.	Sludge recycling	401,445	456,684	519,524	
	Waste Management National Services Inc	Waste removal	351,805	400,214	455,283	
WW SSS Total			**$3,097,096**	**$3,523,256**	**$4,008,056**	
Grand Total			**$7,754,718**	**$8,999,344**	**$10,237,654**	
			($152,093)			Accruals & Adjustments
			$7,602,624	**$8,999,344**	**$10,237,654**	Total Waste Disposal

Transportation Expense

Pennsylvania-American Water Company - Water Operations
Transportation Expense

Fleet Management	Number of Units 6/30/2025	6/30/2026	6/30/2027	Average Monthly Fees ARI Leasing	Annual Costs 6/30/2026	6/30/2027
Car & Light Duty trucks	644	660	661	$13.23	$104,782	$104,941
Medium & Heavy duty trucks	296	297	297	15.02	53,543	53,543
Trailers & Equipment	246	247	247	9.43	27,953	27,953
Total (excludes leased)	1,186	1,204	1,205			

Other Transportation Expenses[1]	6/30/2025	6/30/2026	6/30/2027		Other Expense 6/30/2026	6/30/2027
Fuel Expense	2,104,729	$2,291,503	$2,453,094		$2,291,503	$2,453,094
Titling and Registration fees	217,048	236,309	252,972		236,309	252,972
Maintenance Expense	2,464,474	2,683,172	2,872,383		2,683,172	2,872,383
Reimbursement of personal use	36,853	39,410	42,145		39,410	42,145
				Subtotal	$5,436,672	$5,807,031
Per unit cost (to be applied to change in number of units)				Capitalization %	42.81%	42.81%
Fuel Expense	$2,239	$2,394	$2,561	Less Amount Capitalized	$2,327,268	$2,485,807
Titling and Registration fees	231	247	264			
Maintenance Expense	2,622	2,804	2,998	**Pro forma**	**$3,109,404**	**$3,321,224**
				Per Book 6/30/25	$2,835,562	
3 Year Average - CPI Transportation Services		**6.94%**	**6.94%**			
				Pro forma 6/30/26		$3,109,404
				Adjustment	$273,842	$211,820

[1] 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - Wastewater SSS General Operations
Transportation Expense

	Number of Units			Average Monthly Fees	Annual Costs	
Fleet Management	**6/30/2025**	**6/30/2026**	**6/30/2027**	**ARI Leasing**	**6/30/2026**	**6/30/2027**
Car & Light Duty trucks	43	44	44	$12.88	$6,803	$6,803
Medium & Heavy duty trucks	16	16	16	13.72	2,634	2,634
Trailers & Equipment	15	15	15	10.59	1,906	1,906
Total (excludes leased)	74	75	75			

					Other Expense	
Other Transportation Expenses[1]	**6/30/2025**	**6/30/2026**	**6/30/2027**		**6/30/2026**	**6/30/2027**
Fuel Expense	$53,795	$58,503	$62,563		$58,503	$62,563
Titling and Registration fees	17,573	19,111	20,437		19,111	20,437
Maintenance Expense	99,496	108,204	115,714		108,204	115,714
Reimbursement of personal use	336	359	384		359	384
				Subtotal	$197,520	$210,441
Per unit cost (to be applied to change in number of units				Capitalization %	19.78%	19.78%
Fuel Expense	$912	$975	$1,043	Less Amount Capitalized	$39,078	$41,634
Titling and Registration fees	298	319	341			
Maintenance Expense	1,686	1,803	1,929	**Pro forma**	**$158,442**	**$168,807**
				Per Book 6/30/25	$580,936	
3 Year Average - CPI Transportation Services		**6.94%**	**6.94%**			
				Pro forma 6/30/26		$158,442
				Adjustment	($422,494)	$10,365

1 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - BASA WW Operations
Transportation Expense

Fleet Management	Number of Units 6/30/2025	6/30/2026	6/30/2027	Average Monthly Fees ARI Leasing	Annual Costs 6/30/2026	6/30/2027
Car & Light Duty trucks	13	13	13	$10.92	$1,704	$1,704
Medium & Heavy duty trucks	6	6	6	12.64	910	910
Trailers & Equipment	10	10	10	10.31	1,237	1,237
Total (excludes leased)	29	29	29			

Other Transportation Expenses[1]	6/30/2025	6/30/2026	6/30/2027	Other Expense 6/30/2026	6/30/2027
Fuel Expense	$7,799	$8,340	$8,919	$8,340	$8,919
Titling and Registration fees	128	137	146	137	146
Maintenance Expense	55,956	59,839	63,992	59,839	63,992
				Subtotal $72,167	$76,908
Per unit cost (to be applied to change in number of units				Capitalization % 19.78%	19.78%
Fuel Expense	$410	$439	$469	Less Amount Capitalized $14,278	$15,216
Titling and Registration fees	7	7	8		
Maintenance Expense	2,945	3,149	3,368	**Pro forma** **$57,889**	**$61,692**
				Per Book 6/30/25 $115,512	
3 Year Average - CPI Transportation Services		**6.94%**	**6.94%**		
				Pro forma 6/30/26	$57,889
				Adjustment ($57,623)	$3,803

1 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Pennsylvania-American Water Company - Wastewater CSS Operations
Transportation Expense

Fleet Management	Number of Units 6/30/2025	6/30/2026	6/30/2027	Average Monthly Fees ARI Leasing	Annual Costs 6/30/2026	6/30/2027
Car & Light Duty trucks	46	46	46	$13.18	$7,276	$7,276
Medium & Heavy duty trucks	33	33	33	15.69	6,213	6,213
Trailers & Equipment	31	31	31	13.49	5,019	5,019
Total (excludes leased)	110	110	110			

Other Transportation Expenses[1]	6/30/2025	6/30/2026	6/30/2027		Other Expense 6/30/2026	6/30/2027
Fuel Expense	$183,755	$196,508	$210,145		$196,508	$210,145
Titling and Registration fees	41,605	44,492	47,580		44,492	47,580
Maintenance Expense	241,149	257,884	275,782		257,884	275,782
Reimbursement of personal use	0	0	0		-	-
				Subtotal	$517,392	$552,015
Per unit cost (to be applied to change in number of units				Capitalization %	19.78%	19.78%
Fuel Expense	$2,326	$2,487	$2,660	Less Amount Capitalized	$102,361	$109,211
Titling and Registration fees	527	563	602			
Maintenance Expense	3,053	3,264	3,491	**Pro forma**	**$415,031**	**$442,804**
				Per Book 6/30/25	$1,050,421	
3 Year Average - CPI Transportation Services		**6.94%**	**6.94%**			
				Pro forma 6/30/26		$415,031
				Adjustment	($635,390)	$27,773

1 6/30/2026, 6/30/2027 costs are calculated using the 3 year average CPI Transportation Services

Insurance Other Than Group

Pennsylvania-American Water Company
Insurance Other Than Group

Policy	Account	Per Books 6/30/2025	Adjustment	Present Rates 6/30/2026	Adjustment	Present Rates 6/30/2027
Workers Compensation	55720000	$318,187	$25,497	$343,684	$27,540	$371,224
Workers Compensation - Claims	55720000	903,419	72,393	975,812	78,194	1,054,006
Workers Compensation - Broker Service Fee	55720000	23,531	1,886	$25,417	$2,037	$27,454
Total Workers Compensation		1,245,137	99,776	1,344,913	107,771	1,452,683
Less: Capitalized	55720100	(552,434)	41,696	(510,738)	(40,927)	(551,665)
Expensed Workers Compensation		$692,703	$141,472	$834,174	$66,844	$901,019
General Liability	55710000	$1,189,206	$95,294	$1,284,500	$102,930	$1,387,430
General Liability - Claims	55710000	10,025,056	803,330	10,828,386	867,702	11,696,088
Excess General Liability	55710000	2,266,751	181,640	2,448,391	196,195	2,644,586
Fiduciary Responsibility	55710000	34,509	2,765	37,274	2,987	40,261
Comprehensive Crime	55710000	6,859	550	7,408	594	8,002
Employment Practices	55710000	61,032	4,891	65,922	5,283	71,205
Directors & Officers	55710000	109,613	8,784	118,396	9,487	127,884
IT Security / Cyber Risk	55710000	191,926	15,379	207,305	16,612	223,917
Law Liability	55710000	9,600	769	10,370	831	11,201
Special Contingency Risk	55710000	1,506	121	1,627	130	1,758
General Liability - Broker Service Fee	55710000	27,844	2,231	30,075	2,410	32,485
Balance Sheet Insurance Casuality Reserve Adjustment	55711000	1,553,467	(1,553,467)	0	0	0
Insurance Other - Broker Service Fee	55730000	107,414	8,607	116,021	9,297	125,318
Aircraft / Drones	55730000	1,421	114	1,535	123	1,658
Other Insurance - Accruals	55730000	(2,169)	2,169	0	0	0
Pollution Legal Liability	55730000	445,748	35,719	481,467	38,581	520,048
Auto Liability	55110000	106,190	8,509	114,699	9,191	123,890
Auto Liability - Claims	55110000	181,585	14,551	196,136	15,717	211,853
Property	55740000	4,825,938	386,713	5,212,651	417,701	5,630,352
Meter Credit	55710000	(308,181)	308,181	0	0	0
Total Policies Other Than Workers Compensation		$20,835,315	$326,849	$21,162,164	$1,695,771	$22,857,935
Total Expensed Policies		$21,528,018	$468,321	$21,996,339	$1,762,615	$23,758,954
Five year average change in expense, net Balance Sheet Reserves				**8.01%**		**8.01%**
Total Company						
Vehicle	55110000	$287,775	$23,060	$310,835	$24,908	$335,743
General Liability	55710000	13,615,721	1,423,934	15,039,655	1,205,161	16,244,816
Insurance Casualty Reserve	55711000	1,553,467	(1,553,467)	0	0	0
Workmans Comp	55720000	1,245,137	99,776	1,344,913	107,771	1,452,683
Capital Credit	55720100	(552,434)	41,696	(510,738)	(40,927)	(551,665)
Insurance other	55730000	552,414	46,609	599,023	48,001	647,024
Insurance Property	55740000	4,825,938	386,713	5,212,651	417,701	5,630,352
		$21,528,018	$468,321	$21,996,339	$1,762,615	$23,758,954

Pennsylvania-American Water Company
Insurance Other Than Group

Allocation of Revenue Requirement from Water to Wastewater
Factor 4: Depreciated Utility Plant in Service

As of 6/30/2025	Depreciated UPIS	Percentage
Water Operations	$5,688,059,616	79.0%
Wastewater SSS General Operations	717,362,617	10.0%
BASA WW Operations	566,427,234	7.9%
Wastewater CSS Operations	226,837,897	3.2%
Elizabeth Borough CSS WW Operations	-	0.0%
Total Net Utility Plant in Service	$7,198,687,364	100.0%

Capitalization Rate	6/30/2026	6/30/2027
Water Operations	42.8%	42.8%
Wastewater SSS General Operations	19.8%	19.8%
Wastewater CSS Operations	19.8%	19.8%
BASA WW Operations	19.8%	19.8%
Elizabeth Borough CSS WW Operations	19.8%	19.8%

Allocation of Present Rates July 1, 2025 to June 30, 2026	Vehicle	General Liability	Workmans Comp	Capital Credit	Insurance other	Insurance Property	Total
Water Operations	$245,607	$11,883,618	$1,062,686	($454,902)	$473,319	$4,118,788	$17,329,117
Wastewater SSS General Operations	30,975	1,498,730	134,023	(26,515)	59,694	519,450	2,216,357
BASA WW Operations	24,458	1,183,392	105,824	(20,936)	47,134	410,156	1,750,028
Wastewater CSS Operations	9,795	473,915	42,380	(8,384)	18,876	164,256	700,836
Elizabeth Borough CSS WW Operations	0	0	0	0	0	0	0
Total Company	$310,836	$15,039,655	$1,344,913	($510,738)	$599,023	$5,212,651	$21,996,339

Allocation of Present Rates July 1, 2026 to June 30, 2027	Vehicle	General Liability	Workmans Comp	Capital Credit	Insurance other	Insurance Property	Total
Water Operations	$265,288	$12,835,879	$1,147,841	($435,899)	$511,247	$4,448,836	$18,773,193
Wastewater SSS General Operations	33,457	1,618,826	144,763	(54,974)	64,477	561,075	2,367,624
BASA WW Operations	26,418	1,278,220	114,304	(43,408)	50,911	443,023	1,869,468
Wastewater CSS Operations	10,580	511,891	45,776	(17,384)	20,388	177,418	748,669
Elizabeth Borough CSS WW Operations	0	0	0	0	0	0	0
Total Company	$335,743	$16,244,816	$1,452,683	($551,665)	$647,024	$5,630,352	$23,758,954

Per Books	12 months ended 6/30/2020	12 months ended 6/30/2021	12 months ended 6/30/2022	12 months ended 6/30/2023	12 months ended 6/30/2024	12 months ended 6/30/2025
55110000 Insurance Vehicle	$225,377	$249,451	$265,232	$278,559	$270,002	$287,775
55710000 Insurance General Liabilty	9,620,594	11,375,771	11,038,467	11,469,880	13,036,552	13,615,721
55711000 Insurance Casualty Reserve	(901,767)	(2,221,572)	(2,369,245)	183,485	2,191,569	1,553,467
55720000 Insurance Workers Compensation	2,827,264	2,375,609	1,831,039	1,545,189	1,454,175	1,245,137
55720100 Insurance WC Capitalized Credits	(1,126,401)	(1,010,742)	(724,233)	(599,816)	(594,119)	(552,434)
55730000 Insurance Other	92,858	156,984	125,215	85,815	95,657	552,414
55740000 Insurance Property	2,072,272	2,905,236	3,245,712	3,716,320	4,381,053	4,825,938
Total: Insurance other than group	$12,810,198	$13,830,737	$13,412,187	$16,679,432	$20,834,888	$21,528,018
Total Without Reserve	$13,711,965	$16,052,309	$15,781,432	$16,495,948	$18,643,319	$19,974,550
Annual % Change		17.07%	-1.69%	4.53%	13.02%	7.14%
					5 YEAR AVERAGE	**8.01%**

Regulatory and Rate Case Expense

Pennsylvania American Water - 2025 Rate Case
Water and Wastewater
Cost Estimate

		2025 Estimate
Legal Fees And Expenses		$1,950,000
Rate of Return		140,000
Depreciation		120,000
Cost of Service Studies		95,000
Customer Notices / Public Input Hearings		447,000
Miscellaneous		116,000
Total		$2,868,000
Cost of Service Study and Stormwater (WW CSS)		$60,000
Subtotal Company Rate Case Expense		$2,928,000
Plus 10 year amortization of Demand Study (Approved R-2017-2595853; 10 year amortization period beginning January 2018)	26,709	$267,090
Plus 10 year amortization of Lead Service Line Costs (Approved R-2020-3019369; 10 year amortization period beginning January 2021)	25,224	252,241
Customer Demand Feasibility Study annual amortization for 2 years starting 8/1/2026 to end 7/31/2028.	3,165	6,330
System Wide Max Hour Demand Study annual amortization for 2 years starting 8/1/2026 to end 7/31/2028.	2,858	5,715
Total Company Regulatory Expense		$3,459,376

Miscellaneous / Customer Notice

Customer Notices / Public Input Hearings	$447,000
Transcripts	7,500
Miscellaneous	38,500
Additional Witnesses	70,000
Total	$563,000

Pennsylvania-American Water Company
Water and Wastewater
Allocation of 2025 Rate Case and Regulatory Expense

	2025 Estimate	Water	Wastewater SSS	BASA WW Operations	Wastewater CSS	Elizabeth Borough WW CSS
Legal Fees And Expenses	$1,950,000	$1,669,877	$137,758	$37,655	$103,118	$1,593
Rate of Return	140,000	119,889	9,890	2,703	7,403	114
Depreciation	120,000	102,762	8,477	2,317	6,346	98
Cost Of Service Studies	95,000	81,353	6,711	1,834	5,024	78
Customer Notices / Public Input Hearings	447,000	382,787	31,578	8,632	23,638	365
Miscellaneous	116,000	99,336	8,195	2,240	6,134	95
Total	$2,868,000	$2,456,004	$202,610	$55,381	$151,662	$2,343
Cost Of Service And Stormwater (WW CSS)	$60,000				$60,000	
Total Company Rate Case Expense	$2,928,000	$2,456,004	$202,610	$55,381	$211,662	$2,343
Normalized Over 2 Years	$1,464,000	$1,228,002	$101,305	$27,691	$105,831	$1,172
Amortization of Demand Study	26,709	22,872	1,887	516	1,412	22
Amortization of Lead Service Line Costs	25,224	25,224				
Amortization of Customer Demand Feasibility Study	3,165	3,165				
Amortization of System Wide Max Hour Demand Study	2,858	2,858				
Total Allocation	$1,521,956	$1,282,121	$103,192	$28,206	$107,243	$1,193

Factor 2: Customers					
As of 06/30/25	Total Customers	Allocation Factor	Water	WW SSS Only	WW CSS
Water Operations	701,264	85.6%	100.0%		
Wastewater SSS General Operations	57,851	7.1%		100.0%	
BASA WW Operations	15,813	1.9%			
Wastewater CSS	43,304	5.3%			100.0%
Elizabeth Borough Wastewater CSS	669	0.1%			
Total	818,902	100.00%	100%	100%	100%

Service Company

Pennsylvania-American Water Company, Inc.
Summary of Serviced Company Expense Adjustments

Base Year Ended June 30, 2025

Function	Labor & Benefits	Other Expense	Total Expense
Business Development	$1,030,666	$178,138	$1,208,804
Central Lab	$388,746	$369,865	$758,611
Corp Admin	($694,522)	$5,827,004	$5,132,482
Corporate Security	$651,587	$1,538,326	$2,189,913
Customer Service Organization (CSO)	$6,568,449	$9,003,191	$15,571,640
Environmental Leadership	$1,145,802	$211,267	$1,357,069
External Affairs & Public Policy	$1,250,718	$1,130,395	$2,381,113
Facilities	$98,107	$1,894,893	$1,993,000
Finance	$10,156,317	$1,043,349	$11,199,666
Human Resources	$4,188,079	$1,114,607	$5,302,686
Investor Relations	$235,755	$92,950	$328,705
Legal	$3,395,020	$746,414	$4,141,434
Operational Excellence	$3,261,131	$724,384	$3,985,515
Regulated Ops	$2,038,954	$412,673	$2,451,627
Safety	$401,281	$123,159	$524,440
Supply Chain	$736,021	$153,598	$889,619
Technology and Innovation (T&I)	$4,437,189	$7,289,693	$11,726,882
Total Booked Expense	**$39,289,300**	**$31,853,906**	**$71,143,206**

Reclasses to Base Year Expense	**Labor & Benefits**	**Other Expense**	**Total Expense**
Reclass Service Company Non-Service Pension/OPEB Cost from WVAWC	$49,750		$49,750
Adjusted Actual Base Year Expense	**$39,339,050**	**$31,853,906**	**$71,192,956**

Adjustments to Base Year Ended June 30, 2025	**Labor & Benefits**	**Other Expense**	**Total Expense**
Merit Annualization of 2025 rates	$737,561		$737,561
Miscellaneous Adjustments	(575,680)	(74,907)	($650,587)
Employee Movement Adjustment	597,228		597,228
Cyber Incident Adjustment		(230,612)	(230,612)
Pension/OPEB Adjustment	213,629		213,629
Severance	453,355		453,355
Tax Accrual		(50,607)	(50,607)
Executive Discretionary Payment	(164,560)		(164,560)
Adjusted Base Year Expense	**$40,600,582**	**$31,497,780**	**$72,098,362**

Pennsylvania-American Water Company, Inc.
Summary of Serviced Company Expense Adjustments

Future Test Year Expense (7/1/2025 - 6/30/2026)	**Labor & Benefits**	**Other Expense**	**Total Expense**
Merit Increase 1/1/26	$1,442,896		$1,442,896
LTPP Payout CEO & COO	(371,122)		(371,122)
Depreciation		(825,999)	(825,999)
LOP Interest		(154,316)	(154,316)
Postage Adjustment		323,890	323,890
NAWC Adjustment	(154,449)		(154,449)
50% OF 2026 Headcount Adjustment	1,543,111		1,543,111
50% of 2026 Software Adjustment		756,368	756,368
Future Test Year Expense	**$43,061,018**	**$31,597,722**	**$74,658,740**

Fully Projected Future Test Year Expense (7/1/2026 - 6/30/2027)	**Labor & Benefits**	**Other Expense**	**Total Expense**
Merit Increase 1/1/27	$1,550,804		$1,550,804
LTPP Payout CEO & COO	(273,430)		(273,430)
Depreciation		(828,357)	(828,357)
LOP Interest		(183,868)	(183,868)
50% OF 2026 Headcount Adjustment	1,543,111		1,543,111
50% of 2026 Software Adjustment		756,368	756,368
Fully Projected Future Test Year Expense	**$45,881,502**	**$31,341,865**	**$77,223,367**

Pennsylvania American Water Company
Allocation of Revenue Requirement from Water to Wastewater
Base Year Ending June 2025

Base Year 06/30/2025

Factor 1: Customers for Service Company	Total Customers	Dual Water/Wastewater Customers	Wastewater Only Customer Equivalent (5% of Dual Customers)	Wastewater Only	Total Customers For Allocation	Allocation Factor
As of 06/30/25						
Water Operations	694,439				694,439	95.3%
Wastewater SSS	57,516	37,920	1,896	19,596	21,492	2.9%
Wastewater CSS	42,903	32,916	1,646	9,987	11,633	1.6%
EBMA Wastewater	0	0	0	0	0	0.0%
BASA WW	15,813	15,461	773	352	1,125	0.2%
Total	810,671	86,297	4,315	29,935	728,689	100%

Allocation of Present Rates	**$74,658,740 FTY 06/30/2026**	**$77,223,367 FPFTY 06/30/27**
Water Operations	$74,658,740	73,593,697
Wastewater SSS		2,277,631
Wastewater CSS		1,232,816
EBMA Wastewater		0
BASA WW		119,223
Total Company	$74,658,740	$77,223,367

Acquisition O&M

Pennsylvania-American Water Company - BASA WW Operations
Acquisition O&M Adjustment

BASA Wastewater Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Other O&M		
Contracted Services	118,977	118,977
General Office	91,290	91,290
Miscellaneous	168,899	168,899
Maintenance	204,422	204,422
Taxes Other Than Income		
Property Tax	408,917	408,917
Total BASA WW Adjustment	**$992,505**	**$992,505**

Pennsylvania-American Water Company - Sadsbury WW Operations
Acquisition O&M Adjustment

Pro Forma adjustment for Sadsbury Water O&M

	Present Rates 2026	Present Rates 2027
WW SSS Operation and Maintenance Expense as of 6/30/2025	$21,794,721	
Total WW SSS Customers	57,516	
Average O&M Expense per Wastewater Customer	$378.93	
Sadsbury Wastewater Customers	251	
Annual O&M Expense	$95,112	
Sadsbury adjusted expense (prorated 4 months) [1]	$31,704	$31,704

[1] Sadsbury Wastewater acquisition closed on October 31, 2024.

Pennsylvania-American Water Company - Farmington Water Operations
Acquisition O&M Adjustment

Pro Forma adjustment for Farmington Water O&M

	Present Rates 2026	Present Rates 2027
Water Operation and Maintenance Expense as of 6/30/2025	$269,198,392	
Total Water Customers	694,439	
Average O&M Expense per Wastewater Customer	$387.65	
Farmington Water Customers	464	
Annual O&M Expense	$179,869	
Farmington adjusted expense (prorated 5 months) [1]	$74,945.42	$74,945.42

[1] Farmington Water acquisition closed on November 21, 2024.

Pennsylvania-American Water Company - Farmington WW Operations
Acquisition O&M Adjustment

Farmington Wastewater Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Other O&M		
Contracted Services	27,383	27,383
General Office	1,526	1,526
Miscellaneous	82,745	82,745
Maintenance	109,610	109,610
Total Farmington WW Adjustment	**$221,264**	**$221,264**

Pennsylvania-American Water Company - East Dunkard Water Operations
Acquisition O&M Adjustment

East Dunkard Water Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Other O&M		
Service Company		
Contracted Services	238,819	238,819
General Office	43,390	43,390
Miscellaneous	86,746	86,746
Maintenance	113,806	113,806
Taxes Other Than Income		
Property Tax	9,764	9,764
Total East Dunkard Water Adjustment	**$492,525**	**$492,525**

Pennsylvania-American Water Company - Audubon Water Operations
Acquisition O&M Adjustment

Audubon Water Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Other O&M		
Contracted Services	32,330	32,330
General Office	28,103	28,103
Miscellaneous	56,008	56,008
Maintenance	41,951	41,951
Taxes Other Than Income		
Property Tax	1,998	1,998
Total Audubon Water Adjustment	**$160,390**	**$160,390**

Pennsylvania-American Water Company - Manwalamink Water Operations
Acquisition O&M Adjustment

Manwalamink Water Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Production Costs:		
Fuel & Power	$31,470	$32,344
Chemicals	11,970	11,829
Other O&M		
Service Company	130,572	127,999
Contracted Services	20,000	20,000
Insurance Other Than Group	19,076	20,439
General Office	5,569	5,691
Miscellaneous	27,927	28,535
Maintenance	33,416	34,144
Taxes Other Than Income		
Property Tax	15,379	15,379
Total Manwalamink Water Adjustment	**$295,378**	**$296,360**

Pennsylvania-American Water Company - Manwalamink Wastewater Operations
Acquisition O&M Adjustment

Manwalamink Wastewater Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Production Costs:		
Fuel & Power	$61,873	$63,640
Chemicals	19,802	19,584
Waste Disposal	30,000	30,000
Other O&M		
Service Company	130,059	127,496
Contracted Services	35,643	36,420
Insurance Other Than Group	18,756	19,818
General Office	8,354	8,536
Miscellaneous	18,000	18,000
Maintenance	33,416	34,144
Taxes Other Than Income		
Property Tax	11,315	11,315
Total Manwalamink Wastewater Adjustment	**$367,217**	**$368,952**

Pennsylvania-American Water Company - Appalachian Water Operations
Notes to Rate Base Elements

Appalachian Water Operations Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Production Costs:		
Fuel & Power	$39,269	$39,334
Chemicals	25,983	26,576
Labor and Labor Related:		
Labor	157,123	163,298
Group Insurance	38,905	40,359
401K	4,669	4,852
DCP	7,579	7,877
Other O&M		
Service Company	149,578	146,630
Contracted Services	4,408	5,182
Insurance Other Than Group	33,027	35,330
Rents	53,703	0
General Office	40,777	41,846
Miscellaneous	43,477	44,616
Maintenance	100,856	103,499
Taxes Other Than Income		
Payroll Tax	12,467	12,939
Total Appalachian Water Adjustment	**$711,819**	**$672,337**

Pennsylvania-American Water Company - Corner Water Operations
Acquisition O&M Adjustment

Corner Water Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Production Costs:		
Fuel & Power	$12,665	$12,971
Chemicals	11,491	11,768
Waste Disposal	3,269	3,348
Other O&M		
Service Company	62,153	60,928
Contracted Services	420,000	280,000
General Office		
Miscellaneous	20,000	15,000
Maintenance	20,000	15,000
Total Corner Water Adjustment	**$549,579**	**$399,015**

Pennsylvania-American Water Company - Elizabeth Borough Wastewater Operations
Acquisition O&M Adjustment

Elizabeth Borough Wastewater Adjustment

O&M Expenses	Present Rates 2026	Present Rates 2027
Production Costs:		
Fuel & Power	$45,703	$45,703
Chemicals	39,741	41,604
Waste Disposal	77,483	80,179
Labor and Labor Related:		
Labor	205,059	213,123
Group Insurance	54,502	56,540
401K	6,197	6,441
DCP	10,062	10,457
Other O&M		
Service Company	222,945	230,603
Contracted Services	1,280	1,379
Insurance Other Than Group	47,179	54,580
General Office	5,557	5,707
Miscellaneous	22,338	22,941
Maintenance	72,905	74,873
Taxes Other Than Income		
Payroll Tax	16,314	16,930
Total Elizabeth Borough WW Adjustment	**$827,264**	**$861,061**

Rent Expense

Pennsylvania-American Water Company
Water Segment - Rental Expense
For the base year period 12-months ended June 30, 2025

NARUC	Segment	Type/Vendor Name	Description	CPI rate 3.8% Frequency	Doc Type	12 Mo Jun-25 Base Yr Total	12 Mo Jun-26 FTY Total	12 Mo Jun-27 FFFTY Total
		Property Rentals						
641.8	Water	High Properties	100 Chesire Court rental	monthly	ZF	$28,409	$28,778	$28,778
641.8	Water	Eisenhower Associates LLC	Audubon office rental	monthly	KR	4,419	53,024	53,024
		Easements and Land Rentals for Undeground Pipelines						
641.8	Water	201 N First LLC	Easement in Connesville, Fayette County	one-time	ZF	2,000	0	0
641.8	Water	Genesee & Wyoming Rail	Land rental for underground pipeline	annual	ZI	680	706	733
641.8	Water	Lewisburg & Buffalo Creek Rail	Lease of water line easement	annual	KR	297	308	320
641.8	Water	RailPros Field Services NS	Underground pipeline licensing fee	annual	ZF	22,015	1,500	1,500
641.8	Water	SBA Properties, Inc	Monthly tower site rental	monthly	WE	11,018	12,910	13,685
641.8	Water	SBA Towers LLC	Monthly tower site rental	monthly	WE	11,434	11,391	12,075
641.8	Water	Thornburg Borough	Land lease for water line pump station	annual	ZF	4,272	4,435	4,603
641.8	Water	West Shore Railroad	Underground pipeline licensing fee	annual	KR	1,491	1,548	1,606
		Copier Rental						
642.8	Water	Canon USA Inc	Copier rental and maintenance	monthly	KR	48,535	48,535	48,535
		Misc Rentals						
642.8	Water	American Welding & Gas Inc	Argon and Propane annual cylinder leases	annual	KR	193	193	193
642.8	Water	Cintas First Aid & Safety	First aid station rental and resupply	varies	KR	389	389	389
642.8	Water	Cleveland Bros Equipment	Generator rental	varies	WE	2,887	2,887	2,887
642.8	Water	Dailey Resources LTD	Gas cylinder rental	varies	ZI	331	331	331
642.8	Water	Pitney Bowes Inc	Postage machine & scale rental	quarterly	KR	3,975	3,975	3,975
642.8	Water	Susquehanna Fire Equipment	Fire Equipment Rental	varies	ZI	221	221	221
642.8	Water	Total Rental	Power unit and trailer rental	varies	KR	3,763	3,763	3,763
642.8	Water	United Rentals Inc	Trench box and crane rentals	varies	KR	2,495	2,495	2,495
642.8	Water	Wet Pets and Friends, Inc.	Fish tank equipment rental	varies	WE	1,125	1,125	1,125
	Water Total					**$149,949**	**$178,514**	**$180,238**
						Adjustment	**($50,393)**	**$1,724**

Pennsylvania-American Water Company
Wastewater SSS Segment - Rental Expense
For the base year period 12-months ended June 30, 2025

NARUC	Segment	Type/Vendor Name	Description	Frequency	Doc Type	12 Mo Jun-25 Base Yr Total	12 Mo Jun-26 FTY Total	12 Mo Jun-27 FFFTY Total
		Property Rentals						
641.8	WW SSS	City of York	Office & garage rental	monthly	KR/WE	71,763	58,950	58,950
	WW SSS Total					**$71,763**	**$58,950**	**$58,950**
						Adjustment	($13,001)	$0

Pennsylvania-American Water Company
Wastewater CSS Segment - Rental Expense
For the base year period 12-months ended June 30, 2025

NARUC	Segment	Type/Vendor Name	Description	Frequency	Doc Type	12 Mo Jun-25 Base Yr Total	12 Mo Jun-26 FTY Total	12 Mo Jun-27 FFFTY Total
		Misc Rentals						
642.8	WW CSS	Five Star Equipment Inc	10 wheel loader rental	varies	WE	6,254	6,254	6,254
642.8	WW CSS	Pods	Pod storage rental	varies	ZI	1,944	1,944	1,944
642.8	WW CSS	United Rentals Inc	Trench box and crane rentals	varies	KR/WE	3,253	3,253	3,253
	WW CSS Total					**$11,450**	**$11,450**	**$11,450**
					Adjustment		**$0**	**$0**

Miscellaneous Adjustments

Pennsylvania-American Water Company - Water Operations
Chapter 109 - Safe Drinking Water Annual Fees (SDWA)
PWS ID - Public Water System ID

Description		**Water Operations**
DEP-SDW Annual Fee	7/1/24 - 6/30/25	$855,500
Projected Annual Ongoing Fees	7/1/25 - 6/30/26	$866,500
Projected Annual Ongoing Fees	7/1/26 - 6/30/27	$866,500
Adjustment		$11,000

SYSTEM NAME	PWS ID #	Population Served	Actual 2025 Fee	Invoice Number (For Invoices Received)	Projected 2027 Fee
Yardley	PA1090074	33,171	$25,000	1397922	$25,000
Coatesville	PA1150106	36,960	25,000	1397711	25,000
Home Water-Royersford/Shady	PA1150166	48,253	25,000	1397740	25,000
Phoenixville	PA1150206	2,661	4,000	1406770	4,000
Norristown	PA1460046	88,885	35,000	1397876	35,000
Lake Spangenberg	PA2350026	370	500	1370136	500
Olwen Heights	PA2350032	330	500	1369870	500
Brownell	PA2359001	12,560	20,000	1397736	20,000
Fallbrook	PA2359006	2,851	4,000	1406561	4,000
Lake Scranton	PA2359008	134,570	40,000	1397830	40,000
Forest City	PA2359014	3,188	4,000	1406658	4,000
Hillcrest	PA2400070	125	500	1370067	500
Homesite	PA2400072	25	250	1385224	250
Sutton Hills	PA2400128	195	500	1369485	500
Ceasetown	PA2409002	58,467	30,000	1397827	30,000
Crystal Lake	PA2409003	9,773	10,000	1397959	10,000
Nesbitt	PA2409010	52,640	30,000	1398020	30,000
Watres	PA2409011	52,002	30,000	1397979	30,000
Huntsville	PA2409013	11,987	20,000	1397706	20,000
Pocono	PA2450063	17,860	20,000	1397774	20,000
Mid Monroe	PA2450119	1,580	2,000	1406627	2,000
Blue Mtn. Lake	PA2450133	1,753	2,000	1406438	2,000
Fernwood (Resort)	PA2450134	545	500	1406362	500
Wild Acres	PA2520034	2,943	4,000	1407091	4,000
Marcel Lakes (Silver)	PA2520035	1,048	2,000	1406828	2,000
Pocono Mt. Lake Forest Estates	PA2520050	203	500	1370480	500
All Seasons Water	PA2520056	100	250	1383157	250
Saw Creek (Lehman Pike)	PA2520062	7,016	10,000	1397945	10,000
Milford Landing (Three Lanes)	PA2520085	468	500	1368713	500
Pine Ridge	PA2520096	2,450	4,000	1406768	4,000
Montrose	PA2580023	1,890	2,000	1406858	2,000
Susquehanna	PA2580024	4,230	6,500	1397886	6,500
Thompson	PA2580026	225	500	1369181	500
Indian Rocks	PA2640047	1,100	2,000	1406630	2,000
Winola Water	PA2660004	130	500	1369840	500
Penn	PA3060069	28,508	25,000	1397978	25,000
Glen Alsace	PA3060088	24,951	20,000	1397738	20,000
Golden Oaks	PA3060126	25	250	1382400	250
Bangor	PA3480038	9,008	10,000	1397896	10,000
Berry Hollow	PA3480053	25	250	1384462	250
Blue Mountain/Nazareth	PA3480055	23,763	20,000	1397968	20,000
Frackville	PA3540032	5,583	10,000	1397847	10,000
Wildcat Park	PA3540053	25	250	1384175	250
Laurel Ridge	PA3540072	105	500	1368771	500
Nittany	PA4140081	1,499	2,000	1406741	2,000
Phillipsburg	PA4140087	20,784	20,000	1397859	20,000
Boggs Township	PA4140101	100	250	1385660	250
Berwick	PA4190013	15,282	20,000	1397912	20,000

Pennsylvania-American Water Company - Water Operations
Chapter 109 - Safe Drinking Water Annual Fees (SDWA)
PWS ID - Public Water System ID

Description		**Water Operations**
DEP-SDW Annual Fee	7/1/24 - 6/30/25	$855,500
Projected Annual Ongoing Fees	7/1/25 - 6/30/26	$866,500
Projected Annual Ongoing Fees	7/1/26 - 6/30/27	$866,500
Adjustment		$11,000

SYSTEM NAME	PWS ID #	Population Served	Actual 2025 Fee	Invoice Number (For Invoices Received)	Projected 2027 Fee
Turbotville	PA4490016	705	1,000	1406714	1,000
White Deer (Milton)	PA4490023	30,209	25,000	1397707	25,000
McEwensville	PA4490298	282	500	1368955	500
Pittsburgh	PA5020039	686,000	40,000	1397879	40,000
Kittanning	PA5030008	5,000	6,500	1397990	6,500
Butler	PA5100012	43,414	25,000	1397712	25,000
Brownsville	PA5260005	15,817	20,000	1397817	20,000
Uniontown	PA5260020	23,125	20,000	1397734	20,000
Connellsville	PA5260022	11,425	20,000	1397865	20,000
Indiana	PA5320025	22,360	20,000	1397816	20,000
Clarion	PA6160001	16,600	20,000	1398011	20,000
Punxsutawney	PA6330010	8,800	10,000	1397960	10,000
Ellwood City	PA6370011	17,200	20,000	1397777	20,000
New Castle	PA6370034	43,279	25,000	1397744	25,000
Kane	PA6420019	5,725	10,000	1397684	10,000
Warren	PA6620020	14,650	20,000	1397915	20,000
Lake Heritage	PA7010035	1,648	2,000	1406645	2,000
Mechanicsburg (Riverton)	PA7210029	103,829	40,000	1398021	40,000
Hershey	PA7220017	50,200	30,000	1398014	30,000
Steelton	PA7220036	6,300	10,000	1397905	10,000
Creekside	PA7360129	250	500	1370894	500
Audubon		2,950			4,000
East Dunkard		1,569			2,000
Manwalamink		1,273			2,000
Appalachian		1,456			2,000
Corner		605			1,000
Total Company			$855,500		$866,500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
2025 Keystone Inaugural Commit	$10,000
African American Chamber Found	10,000
Albright College	500
Allegheny League Of Municipali	20,000
Allison No 2 Volunteer Fire De	500
American Cancer Society	1,433
Angel Flight East	1,500
Appalachian Audubon Society	500
Army Heritage Center Foundatio	3,500
Avella Volunteer Fire Departme	500
Avoca Hose Co No 1	500
Berwick Boulevard Association	1,000
Bethany House Of Cumberland Co	400
Big Brothers Big Sisters Of Th	500
Big Brothers Big Sisters Of Yo	500
Bigler Jackson Woodland Vol	600
Blaine Hill Volunteer Fire Com	500
Blanktones Printing Ltd	1,550
Blue Valley Rescue Squad Inc	500
Borough Of Port Vue	10,000
Borough Of Steelton	2,000
Bradford House Historical Assc	2,500
Brandywine Red Clay Alliance	3,700
Breakthrough T1D	25,000
Brentwood Borough	1,000
Brookline Breeze	1,500
Broughton Volunteer Fire Dept	500
Brownsville Fire Company 1	500
Builders Guild Of Western Pa	5,000
Bullskin Township Volunteer Fi	500
Bushkill Twp Vfc	500
Butler County Fire Chiefs Assc	500
Butler County Veterans In Need	1,000

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Butler Township	14,500
Camp Hill Fire Department	1,500
Campbelltown Volunteer Fire Co	500
Canonsburg Volunteer Fire Dept	10,000
Canton Township Vol Fire Co	500
Capital Area Greenbelt Assoc	1,000
Cashtown Community Fire Dept	600
Cecil Township	10,000
Central Fire Department	1,000
Central Pa Chamber Of Commerce	400
Centre Square Fire Company	500
Chester County Association Of Township Official	1,500
Chester County Chamber Of	22,000
Chester County Economic Dev Cn	2,500
Citizens Fire Co	500
Citizens Hose Co #1 Vfd	500
City Of Duquesne	1,500
City Of Mckeesport	1,500
City Of Wilkes-Barre Fire Department	2,500
Clarendon Fire Department	500
Clarion Fire & Hose Company #1	500
Clarks Summit Fire Co #1	500
Claysville Volunteer Fire Dept	500
Cmaa Central Pa Chapter	500
Coatesville 2Nd Century Allian	2,500
Coatesville City Of	4,500
Columbia Fire Co No 1	600
Community Care Connections Inc	500
Connellsville City Of	1,500
Connellsville Township Fire De	500
Cottage Hose Company No 2	500
County Of Washington	2,500
Crystal Fire Company 1 Of Jerm	500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Cyrene Lodge 169	1,000
Diamond City Partnership	1,000
Downtown Inc	3,500
Dravosburg Vfd	1,500
Dunbar Volunteer Fire Co	500
Dunkard Township	1,000
Dunmore Borough	500
Eagle Hose Company #1	500
Eagle Hose Company No 1	500
East Butler Volunteer Fire Dep	500
East Fallowfield Township	500
Elizabeth Forward School Distr	600
Elizabeth Township	20,000
Ellwood City Volunteer Fire Dep	500
Elmhurst Roaring Brook	500
Elrama Volunteer Fire Co	500
Eureka Hose Co #44	500
Fairmount Engine Co 2	1,000
Farmington Township	1,000
Fayette County Association	450
Fayette County Hazardous	500
Floreffe Volunteer Fire Compan	500
Food Helpers	10,000
Footedale Volunteer Fire Dept	500
Fresh Start Cafe Inc	1,000
Friends Of Preston Park	4,000
Friendship Fire Co	500
Frontier Communication	(465)
George Washington Carver Commu	500
Glen Lyon Alden Volunteer	500
Good Will Hose Co #1	500
Greater Philadelphia Search &R	250
Greater Pittsburgh Community	15,000

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Greater Wyoming Valley Chamber	2,500
Green Tree Borough	1,000
Greenhouse Project	500
Greenwood Hose Co #1	500
Grindstone Community Vfd	500
Hancock Fire Co #5	500
Hanover Area Fire District	500
Harrisburg Regional Chamber	4,400
Harrisburg Senators Baseball C	5,000
Healthy Kids Running Series	300
Help A Single Parent	1,000
Herman Volunteer Fire Co	5,000
Hershey-Derry Twp Historical	2,500
Hiller Volunteer Fire Co	500
Hilltop Alliance	1,000
Hilltop Economic Development	2,500
Houston Volunteer Fire Dept	10,000
Indiana Fire Association Found	500
Jefferson Fire Company	1,000
Jefferson Hills Fire Department	500
Jenkins Twp Volunteer Hose Co	500
Jr Achievement Of South Centra	2,950
Junior Achievement Of Ne Pa	3,750
Kane Area Childrens Museum	10,000
Kane Area Community Center	5,000
Kane Area Revitalization Enter	500
Kane Volunteer Fire Dept Inc	1,000
Keep Pennsylvania Beautiful	2,500
Keystone Kidspace	1,000
Keystone Valley Fire Departmen	500
Kingston Borough	1,000
Kittanning Hose Co #6	500
Laflin Boro	500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Lancaster County Conservancy	2,500
Larosa Youth Club	5,000
Larosa Youth Club	20,000
Lgbt Equality Alliance Of Ches	2,000
Limerick Fire Company	1,000
Limerick Township	1,000
Lindsey Fire Company	500
Local Government Academy	1,200
Lone Pine Volunteer Fire Dept	500
Lower Kiski Ambulance Service	1,000
Lower Makefield Township	1,000
Lower Providence Twp Vol Fire	1,000
Luzerne Volunteer Fire Dept	500
Mccalmont Township Volunteer F	500
Mcdonald Volunteer Fire Dept	500
Mckeesport K9 Unit	1,000
Midwest Food Bank	2,500
Mill Run Recreation	1,000
Minersville Fire - Rescue	750
Mon Valley Alliance Foundation	2,000
Mon Yough Trail Council	1,000
Monongahela Fire Company	500
Montgomery County Public Works	1,500
Morris Twp Vfd	500
Mountain Top Fire Company	600
Mountaintop Hose Company 1	500
Nami Butler County Pa	3,000
Nanticoke City Of	500
National Flag Foundation	25,000
National Wildlife Federation	1,000
Nepa Youth Shelter	180
New Beaver Borough Fire Dept	500
New Castle Fire Dept	1,000

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
New Cumberland River Rescue	600
New Haven Hose Company Inc	500
New Leash On Life Usa	2,500
New Salem Volunteer Fire Dept	500
Newport Township	500
Newport Township Consolidated	500
Norristown Borough	1,500
Norriton Fire Engine Company	500
North Bangor Fire Company	500
North Branch Land Trust Inc	3,000
North Franklin Vol Fire Co	500
North Strabane Twp Vol Fire De	1,500
Northumberland Hook & Ladder	500
Oakland Twp Oneida Valley Vfc	500
Old Forge Hose & Engine Compan	1,000
Osterhout Free Library	10,960
Pa Resources Council	0
Pa Section Awwa Water For Peop	5,000
Palmyra Area School District	1,000
Palmyra Public Library	250
Penn State Abington	3,750
Penn-Cumberland Garden Club	250
Penns Northeast Inc	2,000
Pennsylvania Bar Association	5,000
Pennsylvania Chamber Of Bus &	5,000
Pennsylvania Chamber Of Business & Industry	8,000
Pittsburgh Airport Area Chambe	3,020
Pittsburgh Veterans Day Parade	2,500
Pittsburgh Works Together Inc	50,000
Plains Township	500
Pleasant Volunteer Fire Depart	500
Plymouth Borough Ambulance	500
Plymouth Fire Co #1	500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Presto Volunteer Fire Dept	500
Prince Of Peace Church	2,500
Quandel Enterprises Llc	3,000
Quarryville Fire Co No 1	500
Rainbow Kitchen Community Serv	2,500
Rainbow Sig	300
Real Times Media	2,500
Reliance Fire Company No 1	600
Richeyville Volunteer Fire Com	1,750
Riverfront Parks Committee	2,500
Rotary International/Punxsutaw	3,000
Salvation Army	250
Sanatoga Fire Company	500
Saxonburg Volunteer Fire Co	5,000
Schuylkill River Greenways Ass	7,500
Schuylkill River Greenways Ass	15,000
Scranton City Of	1,000
Scranton Half Marathon	1,000
Shavertown Volunteer Fire Dept	500
Shenango Twp Volunteer Fire Dep	500
Shippenville Elk Twp Vol Fire	500
Shiremanstown Fire Department	600
Silver Spring Township	500
Sligo Vol Fire Dept	500
South Brownsville Fire Co #1	500
South Hills Area Council Of	935
South Union Fire Co	500
Starbrick Vol Fire Department	500
Steel Rivers Council Of Govern	1,000
Stroud Water Research Center	1,000
Susquehanna Area Mountain Bike	1,000
Susquehanna Fire Department	500
Swedeland Vol Fire Co	500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	Year Ended 6/30/2025
Swoyersville Volunteer Hose Co	500
Taylor Fire & Rescue	500
Taylorstown Volunteer Fire Dep	500
The Butler Rotary Foundation	7,000
The Caring Cupboard Inc	750
The Chamber Of Commerce For	10,000
The Golden Tornado Scholastic	1,500
The Lighthouse Foundation	10,000
The New Cumberland Collective	1,500
Thorndale Vol Fire Co	500
Trappe Fire Company No 1	500
Twp Of Spring Fire Rescue Svcs	500
Unionville Volunteer Fire Co	500
United Neighborhood Centers Of	500
United Way Of Lawrence Co	1,485
Upper Allen Township Fire Dept	600
Urban League Of Greater Pittsb	5,000
Vfd Of Carroll Township	500
Vigilant Hose Co #1 Of Port Vu	500
Volunteer Hose Co Of Throop	500
Warren City Of	500
Warren County Conservation Dis	150
Warrior Run Area Fire Dept	500
Washington Business District	2,500
Washington City Of	1,500
Washington County Association	2,500
Washington County Chamber Of	20,000
Washington County Mfg Associat	1,000
Washington County Mfg Associat	1,000
Washington Township Vol Fire C	500
Water For People	1,500
Watershed Alliance Of York	1,000
West Hills Emergency Services	500

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Donation expense to be eliminated from Charitable Donations - Community
Per Book Amount

Miscellaneous Expenses

Recipient	**Year Ended 6/30/2025**
West Homestead Volntr Fire Co	500
West Manchester Twp Fire Depar	1,000
West Mifflin Volunteer Fire	500
West Pittston Hose Co #1	500
West Shore Bureau Of Fire	1,000
West Shore Regional Police	500
Western Pennsylvania Conservan	25,000
Whitaker Center For Science &	5,000
Whitehall Fire Company	500
Wilson Fire Co #1	500
Winup	1,500
Wyoming Hose Co 1	500
Wyoming Vol Hose Co #2	500
Wyomissing Borough	500
Yellow Breeches Watershed	1,000
York City Parks Conservancy	1,000
York County Economic Alliance	5,250
York Professional Baseball Clu	5,000
	$717,748
Total Donations - Water Operations	**($717,748)**
Junior Achievement Of Ne Pa	1,250
Total Donations - Wastewater CSS Operations	**($1,250)**

Pennsylvania-American Water Company
Credit Card and Echeck transactions
Volumes and Amounts Paid by PA-American for the 12 Months Ending Jun 2025

	VISA/MC/DISC	AMEX	E-checks
Paymentus transaction fee (7/2024 - 11/2024):	**$1.50**	**$1.95**	**$0.45**
Paymentus transaction fee (12/2024 - 6/2025):	**$1.35**	**$1.50**	**$0.25**

		Volume			Amount					
Fee Paid	**Trans**								**Non-Qualified**	**Invoice**
Month	**Month**	**VI/MC/DI**	**AMEX**	**E-checks**	**Credit Card**	**AMEX**	**ACH**	**Total**	**Fees**	**amount**
Jul-24	May-24	123,278	2,493	87,187	$184,917	$4,861	$39,234	$229,013	$0	$229,013
Aug-24	Jun-24	111,036	2,225	79,795	166,554	4,339	35,908	206,801	-	206,801
Sep-24	Jul-24	126,989	2,699	87,404	190,484	5,263	39,332	235,078	-	235,078
Oct-24	Aug-24	120,503	2,541	83,516	180,755	4,955	37,582	223,292	-	223,292
Nov-24	Sep-24	114,306	2,580	80,012	171,459	5,031	36,005	212,495	-	212,495
Dec-24	Oct-24	122,929	2,786	83,640	184,394	5,433	37,638	227,464	-	227,464
Jan-25	Nov-24	113,099	2,464	78,725	169,649	4,805	35,426	209,880	-	209,880
Feb-25	Dec-24	124,022	3,224	87,595	167,430	4,836	21,899	194,164	18,339	212,504
Mar-25	Jan-25	126,217	3,081	87,725	170,393	4,622	21,931	196,946	13,375	210,321
Apr-25	Feb-25	116,407	2,935	80,602	157,149	4,403	20,151	181,702	12,398	194,101
May-25	Mar-25	132,921	3,401	91,386	179,443	5,102	22,847	207,391	18,663	226,054
Jun-25	Apr-25	127,233	3,305	86,069	171,765	4,958	21,517	198,239	17,461	215,700
		1,458,940	33,734	1,013,656	$2,094,390	$58,606	$369,470	$2,522,465	$80,236	$2,602,701

June 2025 Residential Customers (less dual WW customers)	665,566					
Percentage of Fees per Residential Customer	$3.15	$0.09	$0.56	$0.12	$3.91	
June 2026 Residential Customers (less dual WW customers)	669,381					$2,617,620
June 2027 Residential Customers (less dual WW customers)	672,403					$2,629,437

	6/30/2025	6/30/2026	6/30/2027						
	Allocation Factor 1: Customers	**Allocation Factor 2: Customers**	**Allocation Factor 2: Customers**	**Base Yr**	**12 Mos Jun 2026**	**12 Mos Jun 2027**	**Adjustment 2025**	**Adjustment 2026**	**Adjustment 2027**
Water Operations	95.30%	85.64%	85.64%	$2,480,374	$2,241,730	$2,251,850	($122,327)	($238,645)	$10,121
Wastewater SSS General Operations	2.95%	7.06%	7.06%	76,780	184,804	185,638	76,780	108,024	834
Elizabeth Borough WW		0.08%	0.08%	0	2,094	2,104	0	2,094	9
BASA WW	0.15%	1.93%	1.93%	3,904	50,520	50,748	3,904	46,616	228
Wastewater CSS Operations	1.60%	5.29%	5.29%	41,643	138,472	139,097	41,643	96,829	625
Total	100.00%	100.00%	100.00%	$2,602,701	$2,617,620	$2,629,437	($0)	$14,919	$11,818

Pennsylvania-American Water Company - Water Operations
Miscellaneous Expense Adjustment

Revolving Credit Line Annual Expense
Pro Forma Adjustment

Amortization of Inside Credit Line Revolver Fees

	Amortization Period	Revolver Total	Monthly Amortization	Annualized Amount
2025 Revolver Fees	11/01/2024-10/31/2029	$1,725,931	$28,766	$345,186
Total Annualized Revolver Credit Line		$1,725,931	$28,766	$345,186

Pennsylvania-American Water Company - Water Operations
Miscellaneous Expense Adjustment

Removal of Expense
Per Book Amount

Miscellaneous Expenses

	6/30/2025	6/30/2026	6/30/2027
Impairment [1]	$2,351,296		
Removal of Expense	$2,351,296	$0	$0

[1]Remove one time impairment (From Miscellaneous Exp 52500000)

Pennsylvania-American Water Company - Water Operations
Miscellaneous Expense Adjustment

Lobbying expense to be eliminated from Dues & Membership
Per Book Amount

Miscellaneous Expenses

Dues & Memberships	**Dues**	**Lobbying %**	**Amount**
NAWC Pennsylvania Chapter	$56,225	100%	$56,225
PA Chamber Of Business & Industry	$94,500	50%	$47,250
Lobbying expense to be eliminated			$103,475
Adjustment			($103,475)

Pennsylvania-American Water Company - Water Operations
Miscellaneous Expense Adjustment

Injuries and Damages adjustment to normalize per book amount

Year Ended	Injuries & Damages
6/30/2023	$127,458
6/30/2024	275,527
6/30/2025	325,453
Total	$728,438
Three-year average	242,813
Test year expense	325,453
Pro forma adjustment	($82,640)

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Temporary Employee Expense to be eliminated from Contract Services
Per Book Amount

Contract Services Other

NARUC Account	Account Description	Water Operations 2025 Amount	Wastewater SSS General Operations 2025 Amount
636.3	53151013 Contract Svc-Temp Empl - Water Treatment	$0	$32,425
636.5	53151014 Contract Svc-Temp Empl - Transmssn & Distr	224	0
636.7	53151015 Contract Svc-Temp Empl - Customer Accounting	4,597	0
636.8	53151016 Contract Svc-Temp Empl - Admin & General	93,971	0
	Total - Water Operations	$98,793	$32,425
		($98,793)	($32,425)

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Pension and OPEB Expense to be Eliminated
Per Book Amount

Pension and OPEB

NARUC Account	Account Description	2025 Amount
604.8	50610000 Pension Expense	$144,806
604.8	50610100 Pension Capitalized Credits	(21,546)
604.8	50510000 PBOP Expense	22,086
604.8	50510100 PBOP Capitalized Credits	(3,215)
	Total - Wastewater SSS	$142,131

NARUC Account	Account Description	Amount
604.8	50610000 Pension Expense	$183,772
604.8	50610100 Pension Capitalized Credits	(45,637)
604.8	50510000 PBOP Expense	27,982
604.8	50510100 PBOP Capitalized Credits	(6,846)
	Total - Wastewater CSS	$159,271

Pennsylvania-American Water Company - Water Operations
Miscellaneous Expense Adjustment

Severance Expense Adjustment to normalize per book amount

Year Ended	Severance Expense
6/30/2023	$0
6/30/2024	13,635
6/30/2025	36,508
Total	$50,143
Three-year average	$16,714
Test year expense	36,508
Pro forma adjustment - Water Operations	($19,794)

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

Fines expense to be eliminated from Penalties - Non deductible
Per Book Amount

Name	Description	Amount
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage June 2024	$1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage July 2024	1,500
Commonwealth Of Pa - Clean Water Fund	Kane Wastewater System Penalty	900
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage August 2024	2,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage September 2024	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage October 2024	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage November 2024	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage December 2024	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage January 2025	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage February 2025	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage March 2025	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage April 2025	1,500
Commonwealth Of Pa - Clean Water Fund	Penalty to the DEP- Discharge Sewage May 2025	1,500
Pennsylvania Public Utility Commission	Line Strike- January 2025	500
	Total - Wastewater CSS Operations	$20,400
Pennsylvania Public Utility Commission	Line Strike- April 2025	$1,000
	Total - Wastewater SSS Operations	$1,000
Commonwealth Of Pa - Clean Water Fund	Civil Penalty-August 2024	$2,000
Commonwealth Of Pa - Clean Water Fund	Administrative Penalty- May 2025	1,500
Township of Spring Fire Rescue	False Fire Alarm	150
Pennsylvania Public Utility Commission	Line Strike- August 2024	1,000
Pennsylvania Public Utility Commission	Line Strike- November 2024	250
Pennsylvania Public Utility Commission	Line Strike- December 2024	1,000
Pennsylvania Public Utility Commission	Damage Prevention Section	4,000
Pennsylvania Public Utility Commission	Line Strike- April 2025	1,500
Pennsylvania Public Utility Commission	Line Strike- May 2025	2,500
Pennsylvania Public Utility Commission	Line Strike- June 2025	1,500
	Total - Water Operations	$15,400

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment

PA HQ - Corporate Campus Allocation from Water to Other Cost of Service Areas
Pro Forma Adjustment

Miscellaneous Expenses

NARUC	Expenses	Corporate Campus Costs
675.8	Landscaping/Snow Removal	$33,775
675.8	Fire Protection	3,262
675.8	Building Maintenance	56,362
675.8	Utilities	92,035
675.8	Recycling/Waste Service/Trash	7,832
675.8	Janitorial/Plant Services	43,589
408.2	Taxes - Property	151,314
675.8	Corporate Office Return and Depreciation	3,287,130
		$3,675,298

	Allocation Factor 3: Customers	Allocated Costs
Water Operations	85.67%	($526,670)
Wastewater SSS	7.09%	260,579
BASA WW	1.95%	71,668
Wastewater CSS	5.29%	194,423
Total	100.00%	-

Pennsylvania-American Water Company
Miscellaneous Expense Adjustment
Arrearage Management Plan and Low Income Program Costs

Years	Posting Date	Sum of Local Currency Amt	Number of accounts which received Credits	Average Amount (per account per month)	
2024	Oct	$ -			
2024	Nov	$ (1,070.73)	43	**$ (25.00)**	
2024	Dec	$ (2,895.89)	118	**$ (25.00)**	
2025	Jan	$ (5,018.52)	201	**$ (25.00)**	
2025	Feb	$ (8,010.41)	323	**$ (25.00)**	
2025	Mar	$ (15,115.76)	606	**$ (25.00)**	
2025	Apr	$ (16,099.46)	645	**$ (25.00)**	
2025	May	$ (17,825.52)	716	**$ (25.00)**	
2025	June	$ (18,662.85)	749	**$ (25.00)**	
2025	July	$ (18,373.84)	737	**$ (25.00)**	
2025	August	$ (19,747.72)	792	**$ (25.00)**	
2025	September		832		*
Grand Total		$ (122,820.70)			

Dollar Energy Costs

$7,666.67	AMP Monthly Costs
$92,000.00	Total Annual AMP Costs - 2025
76,667	Actual Cost of AMP
$15,333	Adjustment for AMP Cost

* Estimated accounts for September AMP credits

Total Projected AMP Credit	$300,000
BDP Write Off %	14.62%
Write Off Amount	$43,868
AMP	$256,132
Actual through June 2025	-$84,699
Adjustment for AMP Credit	$171,433

As of 6/30/2027	Total Customers	Allocation Factor	670.7 Uncollectible Expense	636.8 Contract Svc-Other AG	Total
Water Operations	701,264	85.6%	$146,747	$13,125	$159,872
Wastewater SSS	57,851	7.1%	$12,172	$1,089	13,260
BASA WW Operations	15,813	1.9%	$3,257	$291	3,549
Elizabeth Borough WW	669	0.1%	$171	$15	187
Wastewater CSS	43,304	5.3%	$9,086	$813	9,899
Total	818,902	100.00%	$171,433	$15,333	$186,766

Uncollectible Accounts

Pennsylvania-American Water Company
Calculation of Uncollectible Account Expense

	July 1, 2022 to June 30, 2023	July 1, 2023 to June 30, 2024	July 1, 2024 to June 30, 2025	Total	Three Year Average
Net Write-offs[(1)]	$9,374,665	$10,273,763	$12,698,533	$32,346,961	$10,782,320
Revenues -Billed only	$886,675,101	$971,802,515	$1,090,166,730	$2,948,644,346	$982,881,449
Total	1.057%	1.057%	1.165%	1.097%	**1.097%**

Depreciation Expense

Pennsylvania-American Water Company
Depreciation on Vehicles - Capitalized Portion

		6/30/2026			
		Net Original Cost As Of	Calculated Annual Accrual		Vehicles Capitalized Depreciation
Transportation Equipment		**June 30, 2026**	**Amount**	**Capitalization Rate**	**Expense**
341	Water Operations	$107,052,291	$6,785,978	57.55%	($3,905,558)
391	Wastewater SSS General Operations	4,786,161	381,084	8.69%	(33,102)
391	BASA WW Operations	673,949	80,327	6.55%	(5,259)
391	Wastewater CSS Operations	10,490,097	720,750	12.64%	(91,089)
391	Elizabeth Borough WW CSS	47,639	15,541	0.00%	0

		6/30/2027			
		Net Original Cost As Of	Calculated Annual Accrual		Vehicles Capitalized Depreciation
Transportation Equipment		**June 30, 2027**	**Amount**	**Capitalization Rate**	**Expense**
341	Water Operations	$112,805,445	$7,172,386	57.55%	($4,127,949)
391	Wastewater SSS General Operations	5,081,403	391,009	8.69%	(33,964)
391	BASA WW Operations	673,949	69,289	6.55%	(4,537)
391	Wastewater CSS Operations	10,874,996	702,850	12.64%	(88,827)
391	Elizabeth Borough WW CSS	47,639	11,086	0.00%	0

Amortization Expense

Pennsylvania American Water Company
Water Operations

	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Water Operations										
Positive Utility Plant Acquisition Adjustments										
PG&W	40	$6,041,424	$37,996	$455,956	$5,585,468	$5,129,512	$37,996	$455,957	$4,673,555	9/30/2037
Lake Spangenberg Water Co.	2	6,092	381	2,856	3,093	237	238	0	(1)	7/31/2026
Fernwood Community Water System	2	2,503	156	1,173	1,271	98	98	0	0	7/31/2026
Olwen Heights Water Service Co.	2	2,396	150	1,123	1,217	94	94	0	(0)	7/31/2026
Farmington Township (Water)	10	Seeking Approval	0	0	0	135,444	0	13,544	123,029 *	7/31/2036
Audubon Water	10	Seeking Approval	0	0	0	3,239,771	0	323,977	2,942,792 *	7/31/2036
Manwalamink Water	10	Seeking Approval	0	0	0	1,157,427	0	115,743	1,051,329 *	7/31/2036
Other Acquisition Adjustments										
Steelton Transaction Costs	10	104,658	1,325	15,897	88,761	72,864	1,325	15,898	56,966	1/28/2031
Turbotville Water Transaction costs	10	7,119	90	1,081	6,038	4,957	90	1,082	3,875	1/28/2031
Creekside Homeowner's Association transaction costs	10	33,664	215	3,935	29,842	25,907	328	3,935	21,972	1/28/2033
Valley Township Water Transaction costs	10	182,465	1,772	21,258	161,207	139,949	1,772	21,258	118,691	1/28/2033
Slibco Utilities Transactions Costs	10	40,804	396	4,754	36,050	31,296	396	4,754	26,542	1/28/2033
Farmington Township (Water) Transactions Costs	10	Seeking Approval	0	0	0	66,141	0	6,614	60,078 *	7/31/2036
Audubon Water Transactions Costs	10	Seeking Approval	0	0	0	299,089	0	29,909	271,672 *	7/31/2036
East Dunkard Water Transactions Costs	10	Seeking Approval	0	0	0	174,008	0	17,401	158,057 *	7/31/2036
Appalachian Water Transactions Costs	10	Seeking Approval	0	0	0	156,852	0	15,685	142,474 *	7/31/2036
Manwalamink Water Transactions Costs	10	Seeking Approval	0	0	0	118,148	0	11,815	107,318 *	7/31/2036
Manwalamink Water Transactions Costs - initial bid Nextera	10	Seeking Approval	0	0	0	13,744	0	1,374	12,484 *	7/31/2036
Corner Water Transaction Costs	10	Seeking Approval	0	0	0	12,398	0	1,240	11,261 *	7/31/2036
Regulatory Liability Acquisition Adjustments										
Indian Rocks Prop. Owners Assoc.	10	(549)	(34)	(257)	(279)	(22)	(21)	0	(1)	7/31/2026
North Fayette County Mun. Auth	10	(27,985)	(1,749)	(13,118)	(14,211)	(1,093)	(1,093)	0	(0)	7/31/2026
Wildcat Park Corporation	10	(3,677)	(230)	(1,724)	(1,867)	(143)	(144)	0	1	7/31/2026
Turbotville Water	10	(537,206)	(6,800)	(81,601)	(455,605)	(374,004)	(6,800)	(81,601)	(292,403)	1/28/2031
Creekside Homeowner's Association	10	(849,824)	(6,259)	(99,243)	(752,593)	(653,350)	(8,270)	(99,243)	(554,107)	1/28/2033
Other Amortizations										
Receivership - Winola Water	10	385,635	4,882	58,578	327,057	268,479	4,882	58,578	209,901	1/28/2031
Recivership - East Dunkard	10	Seeking Approval	0	0	0	2,644,790	0	264,479	2,402,351 *	7/31/2036
Equipment Discount	20	(459,198)	(2,308)	(27,690)	(431,508)	(403,818)	(2,308)	(27,690)	(376,128)	1/28/2041
Arrearage Management Program - AMP	2	(2,702,299)	0	(1,351,149)	(1,463,745)	(112,596)	(112,596)	0	0	7/26/2026
Arrearage Management Program - AMP	2	Seeking Approval	0	0	0	(106,547)	0	(53,274)	(57,712) *	7/26/2028
DEP Safe Drinking Water Fees	3	272,867	16,812	128,028	138,696	10,668	10,669	0	(1)	7/31/2026
Steelton Post-in-service AFUDC	3	5,162	274	2,444	2,647	203	204	0	(1)	7/31/2026
Steelton Deferred Depreciation	3	19,127	1,015	9,056	9,811	755	755	0	(0)	7/31/2026
Tax Cuts & Jobs Act (TCJA Stub Period)	3	(3,643,020)	(224,730)	(1,709,145)	(1,851,573)	(142,428)	(142,429)	0	1	7/31/2026
Negative Surcharge for Deferred Tax Credit Reconciliation	3	627,375	(6,175)	316,775	343,172	26,397	26,398	0	(1)	7/31/2026
SFAS 109 Regulatory Assets Afudc	41	1,671,932	13,940	167,280	1,504,652	1,337,372	13,940	167,280	1,170,092	6/30/2034
COVID-19 Emergency Response	3	(1,510,766)	106,304	(808,535)	(875,913)	(67,378)	(67,378)	0	(0)	7/31/2026
Total Water Operations		**($331,300)**	**($62,576)**	**($2,902,268)**	**$2,391,688**	**$13,205,222**	**($241,856)**	**$1,268,715**	**$12,284,087**	
				$0						

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189
* New amortizations at Docket No. R-2025-3057983 amortized 11 months starting August 2026.

Pennsylvania American Water Company
Water Operations
Settlement
Appendix D, Amortizations

	Case Approved Docket No.	Amortization Period (Years)	Unamortized Balance 6/30/2024	Amortization End Date	Annual Amortization	Reference
Positive Utility Plant Acquisition Adjustments						
PG&W	Docket No. R-973944	40	$6,041,424	9/30/2037	$455,956	Exhibit 3-A, p. 67
Lake Spangenberg Water Co.	Docket No. R-2013-2355276	2	6,092	7/31/2026	2,856	Exhibit 3-A, p. 67
Fernwood Community Water System	Docket No. R-2013-2355276	2	2,503	7/31/2026	1,173	Exhibit 3-A, p. 67
Olwen Heights Water Service Co.	Docket No. R-2013-2355276	2	2,396	7/31/2026	1,123	Exhibit 3-A, p. 67
Steelton Transaction Costs	Docket No. R-2020-3019369	10	104,658	1/28/2031	15,898	Exhibit 3-A, p. 67
Turbotville Water Transaction costs	Docket No. R-2020-3019369	10	7,119	1/28/2031	1,082	Exhibit 3-A, p. 67
Creekside Homeowner's Association transaction costs	Docket No. R-2022-3031672	10	33,664	1/28/2033	3,935	Exhibit 3-A, p. 67
Valley Township Water Transaction costs	Docket No. R-2022-3031672	10	182,465	1/28/2033	21,258	Exhibit 3-A, p. 67
Slibco Utilities Transactions Costs	Docket No. R-2022-3031672	10	40,804	1/28/2033	4,754	Exhibit 3-A, p. 67
Negative Utility Plant Acquisition Adjustments						
Indian Rocks Prop. Owners Assoc.	Docket No. R-2013-2355276	2	(549)	12/31/2025	(257)	Exhibit 3-A, p. 67
North Fayette County Mun. Auth	Docket No. R-2013-2355276	2	(27,985)	12/31/2025	(13,118)	Exhibit 3-A, p. 67
Wildcat Park Corporation	Docket No. R-2013-2355276	2	(3,677)	12/31/2025	(1,724)	Exhibit 3-A, p. 67
Turbotville Water	Docket No. R-2020-3019369	10	(537,206)	1/28/2031	(81,601)	Exhibit 3-A, p. 67
Creekside Homeowner's Association Negative UPAA	Docket No. R-2022-3031672	10	(849,824)	1/28/2033	(99,243)	Exhibit 3-A, p. 67
Other Amortizations						
Receivership - Winola Water	Docket No. R-2020-3019369	10	385,635	1/28/2031	58,578	Exhibit 3-A, p. 67
Equipment Discount	Docket No. R-2020-3019369	20	(459,198)	1/28/2041	(27,690)	Exhibit 3-A, p. 67
Demand Study	Docket No. R-2017-2595853	10	93,481	12/31/2027	26,709	Exhibit 3B, p. 295
Lead Service Line Costs	Docket No. R-2020-3019369	10	166,059	1/28/2031	25,224	Exhibit 3B, p. 295
Arrearage Management Program - AMP	Docket No. R-2023-3043189	2	(2,702,299)	7/26/2026	(1,351,149)	Exhibit 3-A, p. 67
DEP Safe Drinking Water Fees	Docket No. R-2020-3019369	2	272,867	7/31/2026	128,028	Exhibit 3-A, p. 67
Steelton Post-in-service AFUDC	Docket No. R-2020-3019369	2	5,162	7/31/2026	2,444	Exhibit 3-A, p. 67
Steelton Deferred Depreciation	Docket No. R-2020-3019369	2	19,127	7/31/2026	9,056	Exhibit 3-A, p. 67
Tax Cuts & Jobs Act (TCJA Stub Period)	Docket No. R-2020-3019369	2	(3,643,020)	7/31/2026	(1,709,145)	Exhibit 3-A, p. 67
Negative Surcharge for Deferred Tax Credit Reconciliation	Docket No. R-2022-3031672	2	627,375	7/31/2026	316,775	Exhibit 3-A, p. 67
SFAS 109 Regulatory Assets Afudc	Docket No. R-00072229	41			167,280	Exhibit 3-A, p. 67
COVID-19 Emergency Response	Docket No. R-2022-3031672	2	(1,510,766)	7/31/2026	(808,535)	Exhibit 3-A, p. 67
Total Water Operations			**($1,743,692)**		**($2,850,333)**	

Pennsylvania American Wastewater Company
Wastewater SSS General Operations

	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027		Amortization End Date
Wastewater Operations											
Positive Utility Plant Acquisition Adjustments											
Delaware Sewer Acquisition Positive UPAA	10	$40,619	$514	$6,170	$34,449	$28,279	$514	$6,170	$22,109		1/28/2031
Clean Treatment Sewage Company	2	26,125	1,633	12,246	13,266	1,020	1,020	0	0		7/31/2026
Manwalamink Wastewater	10	Seeking Approval	0	0	0	1,058,334	0	105,833	961,320		7/31/2036
Other Acquisition Adjustments											
New Cumberland Borough WW Acq. Costs	10	52,510	1,250	15,003	37,507	22,504	1,250	15,003	7,501		12/31/2027
Sadsbury Acquisition Costs	10	171,892	2,176	26,110	145,782	119,672	2,176	26,110	93,562		1/28/2031
Exeter Acquisition Costs	40	962,938	2,194	26,322	936,616	910,294	2,194	26,322	883,972		1/28/2061
Delaware Sewer Acquisition Transaction Costs	10	175,797	2,231	26,769	149,028	122,259	2,231	26,769	95,490		1/28/2031
Turbotville WW Transaction costs	10	4,342	55	660	3,682	3,022	55	659	2,363		1/28/2031
Valley Township Wastewater Transaction Costs	10	173,555	1,685	20,220	153,335	133,115	1,685	20,220	112,895		1/28/2033
Foster Township Transactions Costs	10	61,929	601	7,215	54,714	47,499	601	7,215	40,284		1/28/2033
Borough of Royersford WW Acquisition Costs	10	305,534	2,966	35,596	269,938	234,342	2,966	35,596	198,746		1/28/2033
Upper Pottsgrove Township Transaction Costs	10	320,634	3,113	37,355	283,279	245,924	3,113	37,355	208,569		1/28/2033
City of York Wastewater Authority Acquisitions Costs	10	1,734,918	16,844	202,126	1,532,792	1,330,666	16,844	202,127	1,128,539		1/28/2033
Sadsbury WW Transactions Costs	10	Seeking Approval	0	0	0	97,262	0	9,726	88,346	*	7/31/2036
Farmington Township (Wastewater) Transactions Costs	10	Seeking Approval	0	0	0	86,961	0	8,696	78,990	*	7/31/2036
Manwalamink Wastewater Transactions Costs	10	Seeking Approval	0	0	0	120,273	0	12,027	109,248	*	7/31/2036
Manwalamink Water Transactions Costs - initial bid Nextera	10	Seeking Approval	0	0	0	13,744	0	1,374	12,484	*	7/31/2036
Towamencin Township	10	Seeking Approval	0	0	0	660,138	0	66,014	599,625	*	7/31/2036
Regulatory Liability Acquisition Adjustments											
Turbotville WW	10	(134,342)	(1,701)	(20,406)	(113,936)	(93,529)	(1,701)	(20,406)	(73,122)		1/28/2031
Foster Township WW	10	(1,751,445)	(17,139)	(204,036)	(1,547,273)	(1,343,237)	(17,003)	(204,036)	(1,139,201)		1/28/2033
Sadsbury WW	10	Seeking Approval				(986,073)	0	(123,259)	(873,086)	*	7/26/2034
Other Amortizations											
Exeter Post-in-service AFUDC	2	5,483	300	2,592	2,807	215	215	0	0		7/31/2026
Exeter Deferred Depreciation	2	17,019	905	8,057	8,728	671	671	0	0		7/31/2026
Tax Cuts & Jobs Act (TCJA Stub Period)	2	(165,959)	(10,284)	(77,838)	(84,324)	(6,486)	(6,486)	0	0		7/31/2026
COVID-19 Emergency Response - SSS	2	(18,471)	927	(9,699)	(10,507)	(808)	(808)	0	0		7/31/2026
Arrearage Management Program - AMP	2	(220,760)	0	(110,380)	(119,578)	(9,198)	(9,198)	0	0		7/31/2026
Arrearage Management Program - AMP	2	Seeking Approval	0	0	0	(8,691)	0	(4,346)	(4,707)	*	7/31/2028
Total Wastewater Operations		**$1,762,318**	**$8,270**	**$4,082**	**$1,750,306**	**$2,788,173**	**$338**	**$255,169**	**$2,553,929**		

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189
* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Pennsylvania American Water Company
Wastewater SSS General Operations
Settlement
Appendix D, Amortizations

	Case Approved Docket No.	Amortization Period (Years)	Unamortized Balance 6/30/2024	Amortization End Date	Annual Amortization	Reference
Positive Utility Plant Acquisition Adjustments						
Clean Treatment Sewage Company	Docket No. R-2013-2355276	2	$26,125	7/31/2026	12,246	Exhibit 3-A, p.130
Delaware Sewer Acquisition Positive UPAA	Docket No. R-2020-3019369	10	$40,619	1/28/2031	$6,170	Exhibit 3-A, p.130
New Cumberland Borough WW Acq. Costs	Docket No. R-2016-2544151	10	52,510	12/31/2027	15,003	Exhibit 3-A, p.130
Sadsbury Acquisition Costs	Docket No. R-2020-3019369	10	171,892	1/28/2031	26,110	Exhibit 3-A, p.130
Exeter Acquisition Costs	Docket No. R-2020-3019369	40	962,938	1/28/2061	26,322	Exhibit 3-A, p.130
Delaware Sewer Acquisition Transaction Costs	Docket No. R-2020-3019369	10	175,797	1/28/2031	26,769	Exhibit 3-A, p.130
Turbotville WW Transaction costs	Docket No. R-2020-3019369	10	4,342	1/28/2031	660	Exhibit 3-A, p.130
Valley Township Wastewater Transaction Costs	Docket No. R-2022-3031672	10	173,555	1/28/2033	20,220	Exhibit 3-A, p.130
Foster Township Transactions Costs	Docket No. R-2022-3031672	10	61,929	1/28/2033	7,215	Exhibit 3-A, p.130
Borough of Royersford WW Acquisition Costs	Docket No. R-2022-3031672	10	305,534	1/28/2033	35,596	Exhibit 3-A, p.130
Upper Pottsgrove Township Transaction Costs	Docket No. R-2022-3031672	10	320,634	1/28/2033	37,355	Exhibit 3-A, p.130
City of York Wastewater Authority Acquisitions Costs	Docket No. R-2022-3031672	10	1,734,918	1/28/2033	202,126	Exhibit 3-A, p.130
Negative Utility Plant Acquisition Adjustments						
Turbotville WW Negative UPAA	Docket No. R-2020-3019369	10	(134,342)	1/28/2031	(20,406)	Exhibit 3-A, p.130
Foster Township Negative UPAA	Docket No. R-2022-3031672	10	(1,751,445)	1/28/2033	(204,036)	Exhibit 3-A, p.130
Other Amortizations						
Exeter Post-in-service AFUDC	Docket No. R-2020-3019369	2	5,483	7/31/2026	2,592	Exhibit 3-A, p.130
Exeter Deferred Depreciation	Docket No. R-2020-3019369	2	17,019	7/31/2026	8,057	Exhibit 3-A, p.130
Tax Cuts & Jobs Act (TCJA Stub Period)	Docket No. R-2020-3019369	2	(165,960)	7/31/2026	(77,838)	Exhibit 3-A, p.130
COVID-19 Emergency Response - SSS	Docket No. R-2022-3031672	2	(18,471)	7/31/2026	(9,699)	Exhibit 3-A, p.130
Arrearage Management Program - AMP	Docket No. R-2023-3043189	2	(220,760)	7/26/2026	(110,380)	Exhibit 3-A, p.130
Total Wastewater SSS General Operations			**$1,762,318**		**$4,082**	

Pennsylvania American Wastewater Company
BASA WW Operations

Other Acquisition Adjustments	Amortization Period (Years)	Balance 6/30/2026	Annual Amortization 2026	Balance 6/30/2027*	Amortization End Date
BASA WW Transactions Costs	10	$1,291,045	$129,105	$1,172,699 *	7/31/2036

* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Pennsylvania American Water Company
Wastewater CSS Operations

Amortizations	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Other Acquisition Adjustments										
Scranton Sewer Auth - Acquisition Costs	40	$2,493,611	$6,203	$74,436	$2,419,175	$2,344,739	$6,203	$74,436	$2,270,303	12/31/2057
McKeesport Acquisition Costs	40	1,054,348	2,402	28,820	1,025,528	996,708	2,402	28,820	967,888	1/28/2061
Kane Acquisition Costs	10	286,661	3,602	43,220	243,441	200,221	3,602	43,220	157,001	1/28/2031
Other Amortizations										
Tax Cuts & Jobs Act (TCJA Stub Period)	2	(127,427)	(7,720)	(59,854)	(64,841)	(4,988)	(4,988)	(4,988)	0	7/31/2026
COVID-19 Emergency Response - CSS	2	(26,016)	1,834	(13,925)	(15,085)	(1,160)	(1,160)	(1,160)	0	7/31/2026
Arrearage Management Program - AMP	2	(168,816)		(84,408)	(91,442)	(7,034)	(7,034)	(7,034)	(0)	7/31/2026
Arrearage Management Program - AMP	2	Seeking Approval				(6,559)	0	(3,279)	(3,553) *	7/31/2028
McKeesport Deferred Depreciation	2	17,003	1,468	7,768	8,414	646	646	646	(0)	7/31/2026
Total Wastewater Operations		**$3,529,364**	**$7,789**	**($3,943)**	**$3,525,190**	**$3,522,573**	**($330)**	**$130,661**	**$3,391,639**	

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189
* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Pennsylvania American Water Company
Wastewater CSS Operations
Settlement
Appendix D, Amortizations

	Case Approved Docket No.	Amortization Period (Years)	Unamortized Balance 6/30/2024	Amortization End Date	Annual Amortization	Reference
Positive Utility Plant Acquisition Adjustments						
Scranton Sewer Auth - Acquisition Costs	Docket No. R-2020-3019369	40	$2,493,611	12/31/2057	$74,436	Exhibit 3-A, p.249
McKeesport Acquisition Costs	Docket No. R-2020-3019369	40	1,054,348	1/28/2061	28,820	Exhibit 3-A, p.249
Kane Acquisition Costs	Docket No. R-2020-3019369	10	286,661	1/28/2031	43,220	Exhibit 3-A, p.249
Other Amortizations						
Tax Cuts & Jobs Act (TCJA Stub Period)	Docket No. R-2020-3019369	2	(127,427)	7/31/2026	(59,854)	Exhibit 3-A, p.249
COVID-19 Emergency Response - CSS	Docket No. R-2022-3031672	2	(26,016)	7/31/2026	(13,925)	Exhibit 3-A, p.249
Arrearage Management Program - AMP	Docket No. R-2023-3043189	2	(168,816)	7/26/2026	(84,408)	Exhibit 3-A, p.249
McKeesport Deferred Depreciation	Docket No. R-2020-3019369	2	17,003	7/31/2026	7,768	Exhibit 3-A, p.249
Storm Water Fee Feasibility Study	Docket No. R-2022-3031672	3	29,065	7/31/2026	13,813	Exhibit 3-A, p.244
Total Wastewater CSS Operations			**$3,558,429**		**$9,870**	

Pennsylvania American Wastewater Company
Elizabeth Borough WW CCS Operations

Other Acquisition Adjustments	Amortization Period (Years)	Balance 6/30/2026	Annual Amortization 2026	Balance 6/30/2027*	Amortization End Date
Elizabeth Borough WW Transactions Costs	10	$545,516	$54,552	$495,510 *	7/31/2036

* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Pennsylvania American Water Company
Arrearage Management Program - AMP

	Amortization Period (Years)	Balance 6/30/2025	Annual Amortization 2026	Balance 6/30/2027*
Other Amortizations				
Water Operations				
Arrearage Management Program - AMP	2	($106,547)	($53,274)	($57,712)
Wastewater SSS General Operations				
Arrearage Management Program - AMP	2	(8,691)	(4,346)	(4,707)
Wastewater CSS Operations				
Arrearage Management Program - AMP	2	(6,559)	(3,279)	(3,553)
Total Arrearage Management Program - AMP		**($121,797)**	**($60,899)**	**($65,972)**

*Amortized 11 months starting August 2026.

VOLUME 5

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 3-C
PLANT ADDITIONS & RETIREMENTS, EXCL. PROPERTY, M&S, ACQUISITION ADJ., OTHER RATE BASE ADJ., TCJA- STUB PERIOD & NEG SURCHARGE, CITIZENS UTILITIES CAC/CIAC ADJ., TAXES OTHER THAN INC.

Pennsylvania-American Water Company
Exhibit No. 3-C

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Pennsylvania-American Water Company
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Plant Additions and Retirements by Month

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##DV	Projects Funded by Others-Additions	331.00	$143,621	$477,050	$965,075	$965,075	$1,959,326	($2,361,155)	$8,207	($126,393)	$424,242	$502,846	$784,282	$221,411	$3,963,586
R24-##A1	Mains - New	331.00	445,092	300,428	201,018	214,592	255,274	257,575	108,865	97,198	202,174	244,944	357,693	403,572	3,088,425
R24-##B1	Mains - Replaced / Restored	331.00	1,246,413	20,962,415	6,539,688	3,476,716	36,628,576	898,878	3,534,105	5,217,019	6,058,476	7,152,356	8,666,972	9,425,594	109,807,210
R24-##B1	Mains - Replaced / Restored	333.00	108,384	1,822,819	568,669	302,323	3,185,094	78,163	307,313	453,654	526,824	621,944	753,650	819,617	9,548,453
R24-##C1	Mains - Unscheduled	331.00	3,759,966	2,852,049	2,848,418	2,605,859	2,645,732	3,247,973	2,843,559	2,437,337	2,068,041	2,215,762	2,658,915	2,811,991	32,995,602
R24-##D1	Mains - Relocated	331.00	480,000	1,420,000	70,148	284,747	521,998	2,146,383	186,719	329,869	441,903	497,919	572,606	525,890	7,478,182
R24-##E1	Hydrants, Valves, and Manholes - New	331.00	496,592	514,877	460,776	472,334	472,548	495,398	150,173	162,348	186,701	296,286	385,577	409,930	4,503,541
R24-##E1	Hydrants, Valves, and Manholes - New	335.00	55,177	57,209	51,197	52,482	52,505	55,044	16,686	18,039	20,745	32,921	42,842	45,548	500,393
R24-##F1	Hydrants, Valves, and Manholes - Replaced	331.00	497,151	432,725	450,608	452,738	465,433	543,393	314,361	320,909	419,147	438,794	576,327	603,569	5,515,154
R24-##F1	Hydrants, Valves, and Manholes - Replaced	335.00	538,580	468,786	488,159	490,466	504,219	588,675	340,557	347,652	454,075	475,360	624,355	653,866	5,974,751
R24-##G1	Services and Laterals - New	333.00	1,276,381	752,127	641,825	958,021	1,101,595	834,776	313,628	286,936	527,165	567,200	427,073	653,952	8,340,679
R24-##H1	Services and Laterals - Replaced	333.00	2,894,539	2,345,177	2,401,773	2,523,558	2,572,079	2,795,894	2,125,178	2,452,129	2,860,818	3,065,161	3,678,194	3,543,909	33,258,409
R24-##I1	Meters - New	334.00	395,202	395,202	164,667	264,137	131,734	164,667	196,363	287,767	335,175	260,688	355,483	345,331	3,296,417
R24-##J1	Meters - Replaced	334.00	1,048,864	1,178,752	1,488,268	2,980,787	2,330,379	2,882,400	1,642,587	4,738,222	2,211,158	1,579,406	3,790,586	2,208,172	28,079,583
R24-##K1	ITS Equipment and Systems	340.20	64,050	60,375	242,190	691,065	719,061	433,440	16,666	59,996	166,656	246,651	336,645	346,644	3,383,439
R24-##K1 & K3	ITS Equipment and Systems - Service Co.	340.30			545,012	119,464		92,814	156,728		5,345,618			964,482	7,224,118
R24-##L1	SCADA Equipment and Systems	346.19	678,583	708,128	719,307	900,590	271,671	484,658	207,892	307,989	538,980	692,975	769,972	785,371	7,066,115
R24-##M1	Security Equipment and Systems	346.10	391,212	390,933	240,746	270,839	274,024	180,746	2,626	91,910	191,698	312,496	296,738	262,600	2,906,568
R24-##N1	Offices and Operations Centers	304.15	631,143	247,374	294,729	411,605	385,861	621,367	137,476	186,574	152,204	196,393	196,393	270,040	3,731,160
R24-##N1	Offices and Operations Centers	304.63	86,065	33,733	40,190	56,128	52,617	84,732	18,747	25,442	20,755	26,781	26,781	36,824	508,795
R24-##O1	Transportation Equipment and Vehicles	341.10	239,095	636,153	327,988	1,517,631	769,283	644,933	26,171	52,342	52,342	157,027	314,055	366,397	5,103,417
R24-##P1	Tools and Equipment	343.00	844,356	851,479	827,110	838,120	828,375	706,970	103,758	276,690	345,863	415,034	484,208	622,553	7,144,516
R24-##Q1	Process Plant Facilities and Equipment	304.15	822,590	881,661	971,483	1,151,988	999,779	1,240,772	348,097	435,121	391,609	391,609	435,121	617,872	8,687,702
R24-##Q1	Process Plant Facilities and Equipment	311.50	308,471	330,623	364,306	431,995	374,917	465,289	130,536	163,170	146,854	146,854	163,170	231,702	3,257,888
R24-##Q1	Process Plant Facilities and Equipment	320.00	925,414	991,869	1,092,918	1,295,986	1,124,752	1,395,868	391,609	489,511	440,561	440,561	489,511	695,106	9,773,665
R24-##R1	Capitalized Tank Rehabilitation / Painting	330.00	729,642	1,286,098	439,105	548,371	208,110	296,302	235,849	242,055	248,262	260,675	372,393	372,393	5,239,256
R24-##S1	Engineering Studies	303.99	65,650	59,900	38,529	26,000	26,000	26,000	46,774	140,322	50,115	43,433	60,138	60,138	642,999
I24-010025	Service Line Inventory - Phase 4	348.00						10,500,000							10,500,000
I24-01XX9902	Service Line Inventory - Phase 5	348.00												3,250,000	3,250,000
I24-110035	Hays Mine Raw Pipeline	331.00	261,540	261,540	261,540	261,540	261,540	261,540							1,569,241
I24-110070-01	42" Edgebrook/Brook St WL Replacement	331.00	114,110	114,110	114,110	114,110	114,110	114,110							684,657
I24-110070-02	42" Edgebrook/Brook St WL Replacement Ph	331.00		298,962	12,760	12,760	12,760	12,760							350,000
I24-110079-01	Castle Shannon Elevated Tank - Property	330.00												324,619	324,619
I24-110080-02	Aldrich Plant Intake Modfctns Phase 2 (Emergency Screens)	306.00						2,794,308							2,794,308
I24-140003-01	Steelton Water Treatment Plant Filter Improvements	320.00		2,253,328	133,333	133,333	133,333	133,333							2,786,661
I24-140004	Property-Steelton Water Treatment Plant Replacement	303.30	5,000	5,000	5,000	5,000	5,000	5,000	20,000	20,000	20,000	20,000	20,000	20,000	150,000
I24-210034-02	Avella Rd Water Line Extension - Phase 2	331.00	91,833	91,833	91,833	91,833	91,833	91,833							551,000
I24-210036-01	McMurray - Old Steubenville Pike & Campbell Rd Water Line Extension	331.00	108,843	108,843	108,843	108,843	108,843	108,843							653,059
I24-210036-02	Old Steubenville Pike Phase 2	331.00		1,333,333	166,667	166,667	166,667	166,667							2,000,000
I24-210038	Hannas Knob BPS - Replace BPS (combine with Linden Rd gradient), include standby	311.20												1,864,378	1,864,378
I24-210041	Grant St Booster Station	311.20											907,724		907,724
I24-210042	Jack Clutter Dam Removal	305.00				64,603									64,603
I24-220015-04	Ridge Road PRV	331.00		463,409	33,076	33,076	33,076	33,076							595,711
I24-230012	Connellsville - 12" Across Youghiogheny River	331.00					2,209,459	541,328							2,750,787
I24-230016	Replace Menallen Chemical Feed / Metering Station	320.00											585,414	33,333	618,748
I24-240001	Dilliner-WTP Improvements	320.00										2,650,000	108,333	108,333	2,866,667
I24-250010	Brownsville to California Second River Crossing - Brownsville District	331.00					1,902,843	256,249							2,159,092
I24-250013	Brownsville WTP Property Acquisition	303.30						528,200							528,200
I24-310018-02	New Castle WTP Improvements - Filter and UV	320.00	60,132	60,132	60,132	60,132	60,132	60,132							360,794
I24-330016-02	Butler WTP LAS/phosphate	320.00			600,000										600,000
I24-420008-02	Punxsutawney - Install new storage at West End Reservoir Site - 2nd Tank	330.00	34,045	34,045	34,045	34,045	34,045	34,045							204,270
I24-510028-02	02 WBS_Second 16" Main to E Norriton Twp & BPS	331.00						3,832,893							3,832,893
I24-510029	New 16" main to DeKalb Tank & BS	331.00											4,679,041	104,167	4,783,208
I24-520006	Yardley Williams Lane Tank & BS and chemical feed	330.00	25,000	25,000	25,000	25,000	25,000	25,000							150,000
I24-540007	Lake Montrose Dam Rehabilitation	305.00	54,731	54,731	54,731	54,731	54,731	54,731							328,383
I24-540011	Montrose WTP Phase II Upgrades	320.00	43,102	43,102	43,102	43,102	43,102	43,102							258,614
I24-540012	Montrose plant - traffic safety	320.00	30,841	30,841	30,841	30,841	30,841	30,841							185,049
I24-560007	Stoney Garden Intake Improvements	305.00	80,767	80,767	80,767	80,767	80,767	80,767							484,601
I24-590006	Reading Interconnect	320.00						1,400,826	63,333	63,333	63,333	63,333	63,333	63,333	1,780,826
I24-590007	Exeter WTP-LAND PURCHASE	303.30						1,100,000	16,667	16,667	16,667	16,667	16,667	16,667	1,200,000
I24-610027	Pleasantview Tank 2	330.00						1,242,387	26,269	26,269	26,269	26,269	26,269	26,269	1,400,000
I24-620015 02	Hershey Switch Gear (WTP MV Electrical Rebuild) Ph 2	320.00			103,591										103,591
I24-640016	Royersford Connect Phoenixville Gradient to Merlin Hills/Terry Lane Gradient	331.00	43,297	43,297	43,297	43,297	43,297	43,297							259,785
I24-650010	Coatesville West Chester BPS	330.00												2,164,605	2,164,605
I24-650023	Coatesville Hill Road Tank Chemical Feed	311.20												1,615,237	1,615,237
I24-650024	Lining the existing 24" CI water main Parkesburg to Caln	331.00	50,000	50,000	50,000	50,000	50,000	50,000							300,000
I24-650026	Coatesville/Caln Twp Main Replacement project	331.00	616,583	616,583	616,583	616,583	616,583	616,583	166,667	166,667	166,667	166,667	166,667	166,667	4,699,500
I24-680023	Pine Ridge Well 5 - High Manganese (NEW GW SUPPLY)	307.00						1,358,066							1,358,066
I24-680031	Pocono Mtn. Lake Forest Estates Booster System	311.20	56,999	56,999	56,999	56,999	56,999	56,999							341,992
I24-680033	PFAS Treatment - Pine Ridge Well 3	304.15	116,667	116,667	116,667	116,667	116,667	116,667	16,667	16,667	16,667	16,667	16,667	16,667	800,000
I24-680034	Blue Mt Lakes Mn Removal - Temporary	320.00	12,669	12,669	12,669	12,669	12,669	12,669	16,667	16,667	16,667	16,667	16,667	16,667	176,014

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
I24-710008	White Deer WTP Solids Handling	320.00	100,000	100,000	100,000	100,000	100,000								500,000
I24-720003-04	Emigh Run System Improvements	311.20						1,500,000							1,500,000
I24-720007	Philipsburg - Sandy Ridge & Linwood BPS - written under same WBS	311.20	27,904	27,904	27,904	27,904	27,904	27,904							167,421
I24-720008	Philipsburg Clearwell & Storage Tank	330.00						6,504,070	16,667	16,667	16,667	16,667	16,667	16,667	6,604,070
I24-730002-01	Berwick - Salem BPS Replacement	331.00		952,757	98,157	98,157	98,157	98,157							1,345,385
I24-910005	Dunmore #7 Dam Rehabilitation	305.00					15,529,678	216,503	177,694	177,694	177,694	177,694	177,694	177,694	16,812,343
I24-910008	Curtis Dam Rehabilatation	305.00												5,458,621	5,458,621
I24-910067-02	Watres Baffling Improvements	330.00												400,000	400,000
I24-910076	Lake Scr. 48" Transmission Main/Tunnel Rehab	331.00	185,103	185,103	185,103	185,103	185,103	185,103							1,110,616
I24-910078	Watres Plant - residuals handling	320.00			3,826,497	228,096	228,096	228,096	10,000						4,520,787
I24-910089-02	Olwen Heights Storage Tank and Hydroneumatic Tanks Replacement	330.00									1,973,093	39,917	39,917	39,917	2,092,843
I24-910096	WTP Chlorine Gas Conversations - Nesbitt & Huntsville	320.00	172,792	172,792	172,792	172,792	172,792	172,792							1,036,752
I24-910097	Wilkes-Barre Scranton Operations Souther	304.61	54,257	54,257	54,257	54,257	54,257	54,257							325,545
I24-910098	Lake Scranton Lagoon Rehab	320.00	125,000	125,000	125,000	125,000	125,000	125,000							750,000
R24-##H2	Customer Side Lead Service Lines	333.00	1,362,136	1,103,613	1,130,246	1,187,557	1,210,390	1,315,715	1,000,084	1,153,943	1,346,267	1,442,429	1,730,915	1,667,722	15,651,016
			$23,005,585	$49,334,558	$32,059,443	$28,699,081	$82,856,615	$55,435,804	$15,441,944	$21,168,382	$28,668,150	$25,935,052	$36,191,654	$45,856,034	$444,652,301

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
July 2025 to June 2026

Retirements

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##B1	Mains - Replaced / Restored	331.00	$114,524	$1,926,093	$600,887	$319,452	$3,365,549	$82,592	$324,725	$479,356	$556,672	$657,181	$796,349	$866,053	$10,089,433
R24-##B1	Mains - Replaced / Restored	333.00	64,897	1,091,453	340,503	181,023	1,907,145	46,802	184,011	271,635	315,447	372,403	451,264	490,764	5,717,346
R24-##C1	Mains - Unscheduled	331.00	235,058	178,299	178,072	162,908	165,401	203,050	177,768	152,373	129,286	138,521	166,225	175,794	2,062,753
R24-##D1	Mains - Relocated	331.00	67,200	198,800	9,821	39,865	73,080	300,494	26,141	46,182	61,866	69,709	80,165	73,625	1,046,945
R24-##F1	Hydrants, Valves, and Manholes - Replaced	331.00	90,734	78,976	82,240	82,628	84,945	99,173	57,373	58,569	76,498	80,083	105,184	110,156	1,006,560
R24-##F1	Hydrants, Valves, and Manholes - Replaced	335.00	98,295	85,557	89,093	89,514	92,024	107,438	62,154	63,449	82,872	86,757	113,950	119,336	1,090,440
R24-##H1	Services and Laterals - Replaced	333.00	607,853	492,487	504,372	529,947	540,136	587,138	446,287	514,947	600,772	643,684	772,421	744,221	6,984,266
R24-##J1	Meters - Replaced	334.00	125,765	141,339	178,452	357,413	279,426	345,616	196,955	568,139	265,130	189,380	454,513	264,772	3,366,900
R24-##K1	ITS Equipment and Systems	340.20	25,785	24,306	97,502	278,212	289,482	174,496	6,709	24,153	67,093	99,298	135,528	139,553	1,362,117
R24-##K1	ITS Equipment and Systems	340.50	10,258	10,258	10,258	10,258	10,258	10,258	10,258	10,258	10,258	10,258	10,258	10,258	123,098
R24-##K1 & K3	ITS Equipment and Systems - Service Co.	340.30	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	1,005,141	12,061,689
R24-##L1	SCADA Equipment and Systems	346.19	8,915	9,303	9,450	11,831	3,569	6,367	2,731	4,046	7,081	9,104	10,115	10,318	92,829
R24-##M1	Security Equipment and Systems	346.10	146	146	90	101	102	67	1	34	71	116	111	98	1,083
R24-##N1	Offices and Operations Centers	304.15	28,117	11,021	13,130	18,337	17,190	27,682	6,410	8,699	7,097	9,157	9,157	12,591	168,589
R24-##N1	Offices and Operations Centers	304.63	3,834	1,503	1,790	2,501	2,344	3,775	874	1,186	968	1,249	1,249	1,717	22,989
R24-##O1	Transportation Equipment and Vehicles	341.10	2,391	6,362	3,280	15,176	7,693	6,449	262	523	523	1,570	3,141	3,664	51,034
R24-##P1	Tools and Equipment	343.00	16,042	16,177	15,714	15,924	15,738	13,432	2,304	6,145	7,681	9,218	10,754	13,826	142,956
R24-##Q1	Process Plant Facilities and Equipment	304.15	116,703	125,083	137,826	163,435	141,841	176,031	57,550	71,938	64,744	64,744	71,938	102,151	1,293,983
R24-##Q1	Process Plant Facilities and Equipment	311.50	43,764	46,906	51,685	61,288	53,190	66,012	21,581	26,977	24,279	24,279	26,977	38,307	485,244
R24-##Q1	Process Plant Facilities and Equipment	320.00	131,291	140,719	155,055	183,864	159,571	198,035	64,744	80,930	72,837	72,837	80,930	114,920	1,455,731
R24-##R1	Capitalized Tank Rehabilitation / Painting	330.00	125,834	221,801	75,728	94,572	35,891	51,100	49,151	50,445	51,738	54,325	77,607	77,607	965,798
I24-110035	Hays Mine Raw Pipeline	331.00	166,667	166,667	166,667	166,667	166,667	166,667							1,000,000
I24-110070-01	42" Edgebrook/Brook St WL Replacement	331.00	64,167	64,167	64,167	64,167	64,167	64,167							385,000
I24-110070-02	42" Edgebrook/Brook St WL Replacement Ph	331.00				10,000									10,000
I24-110080-02	Aldrich Plant Intake Modfctns Phase 2 (Emergency Screens)	306.00						100,000							100,000
I24-210038	generator	311.20												70,000	70,000
I24-210042	Jack Clutter Dam Removal	305.00				3,000,000									3,000,000
I24-230016	Replace Menallen Chemical Feed / Metering Station	320.00											85,000		85,000
I24-240001	Dilliner-WTP Improvements	320.00										60,000			60,000
I24-330016-02	Butler WTP LAS/phosphate	320.00					12,500								12,500
I24-510029	New 16" main to DeKalb Tank & BS	331.00											200,000		200,000
I24-590006	Reading Interconnect	320.00						20,000							20,000
I24-620015 02	Hershey Switch Gear (WTP MV Electrical Rebuild) Ph 2	320.00					50,000								50,000
I24-650010	Coatesville West Chester BPS	330.00												82,000	82,000
I24-680023	Pine Ridge Well 5 - High Manganese (NEW GW SUPPLY)	307.00						25,000							25,000
I24-680033	PFAS Treatment - Pine Ridge Well 3	304.15	8,333	8,333	8,333	8,333	8,333	8,333							50,000
I24-710008	White Deer WTP Solids Handling	320.00	1,134	1,134	1,134										3,402
I24-720007	Philipsburg - Sandy Ridge & Linwood BPS - written under same WBS	311.20	11,667	11,667	11,667	11,667	11,667	11,667							70,000
I24-720008	Philipsburg Clearwell & Storage Tank	330.00						12,000							12,000
I24-730002-01	Berwick - Salem BPS Replacement	331.00				40,000									40,000
I24-910078	Watres Plant - residuals handling	320.00					25,000								25,000
R24-##Q1	Laboratory Equipment	344.00	736	736	736	736	736	736	736	736	736	736	736	736	8,831
R24-##M1	Communication Equipment	346.00	241	241	241	241	241	241	241	241	241	241	241	241	2,897
R24-##M1	Communication Equipment	346.20	935	935	935	935	935	935	935	935	935	935	935	935	11,214
R24-##Q1	Miscellaneous Equipment	347.00	5,631	5,631	5,631	5,631	5,631	5,631	5,631	5,631	5,631	5,631	5,631	5,631	67,574
R24-##Q1	Other Water Source Structures	304.15	(153,153)	(144,437)	(159,290)	(190,105)	(167,364)	(212,046)	(63,960)	(80,637)	(71,841)	(73,901)	(81,095)	(114,743)	(1,512,573)
R24-##Q1	Power and Pumping Structures	304.20	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	14,049	168,589
R24-##Q1	Purification Buildings	304.30	111,999	111,999	111,999	111,999	111,999	111,999	111,999	111,999	111,999	111,999	111,999	111,999	1,343,983
R24-##Q1	Purification System	320.00	(132,424)	(141,853)	(156,189)	(183,864)	(247,071)	(218,035)	(64,744)	(80,930)	(72,837)	(132,837)	(165,930)	(114,920)	(1,711,633)
R24-##Q1	Purification System - Large Structures	320.10	132,144	132,144	132,144	132,144	132,144	132,144	132,144	132,144	132,144	132,144	132,144	132,144	1,585,731
R24-##Q1	Purification System - Other Structures	320.20	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125	8,125	97,500
R24-##Q1	Waste Handling and Treatment Equipment	320.37	2,367	2,367	2,367	2,367	2,367	2,367	2,367	2,367	2,367	2,367	2,367	2,367	28,402
R24-##R1	Distribution Reservoirs and Standpipes	330.00	(116,098)	(204,639)	(69,869)	(87,255)	(33,114)	(58,218)	(45,348)	(46,541)	(47,735)	(50,122)	(71,602)	(147,258)	(977,798)
R24-##R1	Clearwell	330.40	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
R24-##R1	Distribution Reservoirs and Standpipes - Painting	330.59	80,483	80,483	80,483	80,483	80,483	80,483	80,483	80,483	80,483	80,483	80,483	80,483	965,798
			$3,130,548	$5,930,476	$3,784,418	$6,820,708	$8,498,210	$3,788,392	$2,886,790	$3,594,727	$3,573,352	$3,759,863	$4,707,057	$4,507,662	$54,982,203

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
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Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##DV	Projects Funded by Others-Additions	331.00	$576,264	($108,970)	$375,297	$375,297	$509,897	$457,620	$8,437	($129,932)	$436,121	$511,634	$800,950	$222,319	$4,034,934
R24-##A1	Mains - New	331.00	412,904	505,432	167,185	388,798	501,550	497,663	111,040	99,143	206,217	249,840	364,849	411,644	3,916,265
R24-##B1	Mains - Replaced / Restored	331.00	8,104,213	8,544,666	4,844,902	7,223,323	9,249,367	8,632,751	2,903,482	4,286,093	4,977,397	5,876,091	7,120,440	7,396,966	79,159,692
R24-##B1	Mains - Replaced / Restored	333.00	704,714	743,014	421,296	628,115	804,293	750,674	252,477	372,704	432,817	510,964	619,169	643,214	6,883,451
R24-##C1	Mains - Unscheduled	331.00	3,198,640	3,163,488	3,198,640	3,550,138	3,550,138	4,042,225	2,706,540	2,319,891	1,968,391	2,108,993	2,530,793	2,811,991	35,149,869
R24-##D1	Mains - Relocated	331.00	520,355	548,032	575,718	531,425	531,425	498,211	166,071	293,391	393,034	442,856	509,283	525,890	5,535,690
R24-##E1	Hydrants, Valves, and Manholes - New	331.00	487,046	280,051	385,577	519,520	324,698	470,813	154,275	166,779	191,795	304,382	396,109	421,128	4,102,172
R24-##E1	Hydrants, Valves, and Manholes - New	335.00	54,116	31,117	42,842	57,724	36,078	52,313	17,142	18,531	21,311	33,820	44,012	46,792	455,797
R24-##F1	Hydrants, Valves, and Manholes - Replaced	331.00	538,479	597,653	508,892	532,561	721,921	544,396	291,984	298,068	389,316	407,566	535,307	620,471	5,986,615
R24-##F1	Hydrants, Valves, and Manholes - Replaced	335.00	583,352	647,457	551,299	576,941	782,081	589,762	316,316	322,907	421,759	441,530	579,916	672,177	6,485,499
R24-##G1	Services and Laterals - New	333.00	573,876	714,008	473,780	700,661	667,299	767,420	322,900	295,414	542,732	583,950	439,686	673,264	6,754,990
R24-##H1	Services and Laterals - Replaced	333.00	3,260,395	3,579,347	2,870,566	2,976,884	3,721,106	3,189,518	1,881,990	2,171,525	2,533,448	2,714,409	3,257,291	3,619,211	35,775,689
R24-##I1	Meters - New	334.00	341,940	321,630	291,155	257,307	260,688	132,032	201,854	295,831	344,556	267,988	365,441	354,991	3,435,413
R24-##J1	Meters - Replaced	334.00	3,154,537	5,583,717	1,892,721	1,608,828	1,892,721	1,261,816	1,686,324	4,864,334	2,270,017	1,621,456	3,891,471	2,270,017	31,997,960
R24-##K1	ITS Equipment and Systems	340.20	406,641	336,645	319,980	353,310	339,978	403,307	17,132	61,676	171,321	253,555	346,069	356,348	3,365,962
R24-##K1 & K3	ITS Equipment and Systems - Service Co.	340.30		6,427,047				6,356,784						2,257,758	15,041,589
R24-##L1	SCADA Equipment and Systems	346.19	662,176	708,374	854,669	923,967	615,978	631,377	213,713	316,612	554,072	712,378	791,531	807,362	7,792,209
R24-##M1	Security Equipment and Systems	346.10	186,446	186,446	212,706	299,364	301,990	280,982	2,700	94,443	196,979	321,103	304,912	269,835	2,657,906
R24-##N1	Offices and Operations Centers	304.15	540,081	613,728	638,278	687,375	662,826	628,459	143,003	194,074	158,324	204,287	204,287	280,895	4,955,617
R24-##N1	Offices and Operations Centers	304.63	73,647	83,690	87,038	93,733	90,385	85,699	19,500	26,465	21,590	27,857	27,857	38,304	675,766
R24-##O1	Transportation Equipment and Vehicles	341.10	601,939	680,452	732,795	785,137	785,139	680,452	41,384	82,768	82,768	248,304	496,608	579,376	5,797,122
R24-##P1	Tools and Equipment	343.00	719,392	726,310	795,483	795,483	809,316	823,156	108,805	290,148	362,682	435,219	507,755	652,827	7,026,576
R24-##Q1	Process Plant Facilities and Equipment	304.15	913,754	931,159	1,018,183	1,018,183	1,105,204	1,096,505	374,334	467,917	421,124	421,124	467,917	664,442	8,899,847
R24-##Q1	Process Plant Facilities and Equipment	311.50	342,658	349,185	381,819	381,819	414,451	411,189	140,375	175,469	157,922	157,922	175,469	249,166	3,337,443
R24-##Q1	Process Plant Facilities and Equipment	320.00	1,027,974	1,047,554	1,145,456	1,145,456	1,243,354	1,233,568	421,126	526,407	473,765	473,765	526,407	747,497	10,012,328
R24-##R1	Capitalized Tank Rehabilitation / Painting	330.00	620,655	682,721	744,786	999,255	744,786	682,721	242,451	248,832	255,213	267,975	382,820	382,820	6,255,034
R24-##S1	Engineering Studies	303.99	67,488	64,147	55,461	26,728	26,728	26,728	48,084	144,253	51,518	44,649	61,822	61,822	679,428
I24-01XX9903	Service Line Inventory - Phase 6	348.00						3,250,000							3,250,000
I24-01XX9904	Service Line Inventory - Phase 7	348.00												11,465,000	11,465,000
I24-110079-01	Castle Shannon Elevated Tank - Property	330.00	41,667	41,667	41,667	41,667	41,667	41,667							250,000
I24-110086	SR 2040 - A23 Relocation	331.00		2,491,040	77,917	77,917	77,917	77,917	77,917	77,917					2,958,540
I24-110095	Hays Mine WTP - Solids Handling Phase 2	320.00						3,600,000							3,600,000
I24-210038	Hannas Knob BPS - Replace BPS (combine with Linden Rd gradient), include standby generator	311.20	16,667	16,667	16,667	16,667	16,667	16,667							100,000
I24-230016	Replace Menallen Chemical Feed / Metering Station	320.00	33,333	33,333	33,333	33,333	33,333								166,667
I24-240001	Dilliner-WTP Improvements	320.00	108,333	108,333	108,333	108,333	18,381								451,714
I24-310027	New Castle WTP - Filter Rehabilitation	320.00												5,015,926	5,015,926
I24-330015	Butler Portman Road BPS	311.20						471,467							471,467
I24-330015	Butler Portman Road BPS	347.00						235,734							235,734
I24-410011	Indiana WTP RW Pump Replacement	311.20						1,310,000							1,310,000
I24-420011	Punxsutawney Snyder Hill Rd./Rockland Extension	331.00						2,762,351							2,762,351
I24-510029	New 16" main to DeKalb Tank & BS	331.00	104,167	104,167	104,167	104,167	104,167								520,833
I24-51XXxx	Norristown PFAS - Land	320.00												2,000,000	2,000,000
I24-570012-01	PFAS Treatment - Pocono Pine Hill	304.15												1,097,921	1,097,921
I24-570012-01	PFAS Treatment - Pocono Pine Hill	311.20												146,389	146,389
I24-570012-01	PFAS Treatment - Pocono Pine Hill	320.00												975,930	975,930
I24-570012-02	PFAS Treatment - Pocono Summit Point	304.15						463,901	56,250	18,750	18,750	18,750			576,401
I24-570012-02	PFAS Treatment - Pocono Summit Point	311.20						61,854	7,500	2,500	2,500	2,500			76,854
I24-570012-02	PFAS Treatment - Pocono Summit Point	320.00						412,357	50,000	16,667	16,667	16,667			512,357
I24-620012	Hershey South Reservoir 2MG Tank	330.00												9,564,527	9,564,527
I24-63000901	Wyomissing High Grad Tank #2	330.00												9,000,000	9,000,000
I24-630009-02	02 WBS_Wyomissing High Grad Tank #2	331.00						3,902,083							3,902,083
I24-640010	Royersford Construct Storage- Terry Ln	330.00						4,921,610							4,921,610
I24-640011	Royersford Lock 57 WTP	320.00												118,328,351	118,328,351
I24-650010	Coatesville West Chester BPS	330.00	50,000	50,000	50,000	50,000	50,000	50,000							300,000
I24-650023	Coatesville Hill Road Tank Chemical Feed	311.20	66,667	66,667	66,667	66,667	66,667	66,667							400,000
I24-650026	Coatesville/Caln Twp Main Replacement project	331.00					7,152,584								7,152,584
I24-680034	Blue Mt Lakes Mn Removal - Temporary	320.00	16,667	16,667	16,667	16,667	16,667	16,667	10,000	10,000	10,000	10,000			140,000
I24-680036	Mid-Monroe Fernwood Interconnect	311.20												1,125,000	1,125,000
I24-680036	Mid-Monroe Fernwood Interconnect	331.00												6,750,000	6,750,000
I24-73XX05	Berwick 1.5MG Tank	330.00						5,000,000	250,000	83,333	83,333	83,333			5,500,000
I24-910005	Dunmore #7 Dam Rehabilitation	305.00	177,694	177,694	177,694	177,694	177,694	177,694							1,066,162
I24-910008	Curtis Dam Rehabilatation	305.00	250,000	250,000	250,000	250,000	250,000	250,000							1,500,000
I24-910067-02	Watres Baffling Improvements	330.00	33,333	33,333	33,333	33,333	33,333	33,333							200,000
I24-910089-02	Olwen Heights Storage Tank and Hydroneumatic Tanks Replacement	330.00	39,917	39,917	39,917	39,917	39,083								198,750

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
July 2026 to June 2027

Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
I24-91XX42	Marshwood Dam Rehabilitation	305.00												7,350,000	7,350,000
I24-91XX43	Maple Lake Dam Rehabilitation	305.00												7,350,000	7,350,000
R24-##H2	Customer Side Lead Service Lines	333.00	1,534,304	1,684,399	1,350,855	1,400,887	1,751,109	1,500,950	885,642	1,021,894	1,192,211	1,277,369	1,532,843	1,703,158	16,835,619
			$31,146,431	$43,101,984	$25,953,740	$29,854,578	$40,522,663	$63,851,058	$14,130,746	$19,534,802	$19,359,650	$21,052,236	$27,281,015	$209,910,729	$545,699,632

Pennsylvania-American Water Company - Water Operations
Plant Additions and Retirements by Month
July 2026 to June 2027

Retirements

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Mains - Replaced / Restored	331.00	$74,465	$78,512	$44,517	$66,371	$84,987	$79,321	$26,678	$39,382	$45,734	$53,992	$65,425	$67,966	$727,348
R24-##B1	Mains - Replaced / Restored	333.00	421,966	444,899	252,262	376,100	481,591	449,485	151,177	223,166	259,160	305,953	370,743	385,141	4,121,641
R24-##C1	Mains - Unscheduled	331.00	199,968	197,770	199,968	221,942	221,942	252,706	169,203	145,031	123,057	131,847	158,216	175,796	2,197,445
R24-##D1	Mains - Relocated	331.00	76,790	75,981	80,023	84,066	77,598	77,598	72,748	24,249	42,840	57,390	64,665	74,365	808,314
R24-##F1	Hydrants, Valves, and Manholes - Replaced	331.00	98,277	109,077	92,877	97,197	131,757	99,357	53,290	54,400	71,053	74,384	97,698	113,241	1,092,607
R24-##F1	Hydrants, Valves, and Manholes - Replaced	335.00	106,467	118,166	100,617	105,297	142,736	107,637	57,730	58,933	76,975	80,583	105,840	122,678	1,183,658
R24-##H1	Services and Laterals - Replaced	333.00	684,683	751,663	602,819	625,146	781,432	669,799	395,218	456,020	532,024	570,026	684,031	760,034	7,512,895
R24-##J1	Meters - Replaced	334.00	378,256	669,536	226,954	192,912	226,954	151,303	202,205	583,275	272,195	194,426	466,621	272,195	3,836,831
R24-##K1	ITS Equipment and Systems	340.20	269,180	222,845	211,814	233,877	225,052	266,973	11,341	40,827	113,408	167,843	229,084	235,888	2,228,130
R24-##K1	ITS Equipment and Systems	340.50	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	21,390
R24-##K1 & K3	ITS Equipment and Systems - Service Co.	340.30	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	1,196,892	14,362,707
R24-##K1 & K3	ITS Equipment and Systems - Service Co.	340.31	44,971	44,971	44,971	44,971	44,971	44,971	44,971	44,971	44,971	44,971	44,971	44,971	539,658
R24-##L1	SCADA Equipment and Systems	346.19	59,309	59,309	59,309	59,309	59,309	59,309	59,309	59,309	59,309	59,309	59,309	59,309	711,702
R24-##M1	Security Equipment and Systems	346.10	3,668	3,668	4,184	5,889	5,941	5,528	53	1,858	3,875	6,317	5,998	5,308	52,288
R24-##N1	Offices and Operations Centers	304.15	25,182	28,616	29,761	32,050	30,906	29,303	6,668	9,049	7,382	9,525	9,525	13,097	231,067
R24-##N1	Offices and Operations Centers	304.63	3,434	3,902	4,058	4,371	4,214	3,996	909	1,234	1,007	1,299	1,299	1,786	31,509
R24-##O1	Transportation Equipment and Vehicles	341.10	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	43,968
R24-##P1	Tools and Equipment	343.00	35,662	36,004	39,433	39,433	40,119	40,805	5,394	14,383	17,979	21,575	25,170	32,362	348,319
R24-##Q1	Process Plant Facilities and Equipment	304.15	151,069	153,946	168,334	168,334	182,721	181,283	61,888	77,360	69,623	69,623	77,360	109,851	1,471,391
R24-##Q1	Process Plant Facilities and Equipment	311.50	56,651	57,730	63,125	63,125	68,520	67,981	23,208	29,010	26,109	26,109	29,010	41,194	551,771
R24-##Q1	Process Plant Facilities and Equipment	320.00	169,952	173,190	189,376	189,376	205,561	203,943	69,624	87,030	78,326	78,326	87,030	123,582	1,655,314
R24-##R1	Capitalized Tank Rehabilitation / Painting	330.00	129,345	142,280	155,214	208,245	155,214	142,280	50,527	51,857	53,187	55,846	79,780	79,780	1,303,554
I24-110086	SR 2040 - A23 Relocation	331.00		15,000											15,000
I24-110095	Hays Mine WTP - Solids Handling Phase 2	320.00						50,000							50,000
I24-310027	New Castle WTP - Filter Rehabilitation	320.00												80,000	80,000
I24-330015	Butler Portman Road BPS	311.20						30,000							30,000
I24-410011	Indiana WTP RW Pump Replacement	311.20						11,646							11,646
I24-570012-01	PFAS Treatment - Pocono Pine Hill	320.00												100,000	100,000
I24-570012-02	PFAS Treatment - Pocono Summit Point	320.00						50,000							50,000
I24-630009-02	02 WBS_Wyomissing High Grad Tank #2	331.00						150,000							150,000
I24-640011	Royersford Lock 57 WTP	320.00												2,000,000	2,000,000
I24-650026	Coatesville/Caln Twp Main Replacement project	331.00					190,000								190,000
I24-91XX42	Marshwood Dam Rehabilitation	305.00												200,000	200,000
I24-91XX43	Maple Lake Dam Rehabilitation	305.00												100,000	100,000
R24-##Q1	Laboratory Equipment	344.00	10,801	10,801	10,801	10,801	10,801	10,801	10,801	10,801	10,801	10,801	10,801	10,801	129,608
R24-##M1	Communication Equipment	346.00	22	22	22	22	22	22	22	22	22	22	22	22	258
R24-##M1	Communication Equipment	346.20	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	1,894	22,728
R24-##Q1	Miscellaneous Equipment	347.00	93,696	93,696	93,696	93,696	93,696	93,696	93,696	93,696	93,696	93,696	93,696	93,696	1,124,348
R24-##Q1	Other Water Source Structures	304.15	(176,251)	(182,563)	(198,095)	(200,384)	(213,626)	(210,586)	(68,556)	(86,409)	(77,006)	(79,149)	(86,885)	(122,948)	(1,702,457)
R24-##Q1	Purification Buildings	304.30	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	1,471,391
R24-##Q1	Purification System	320.00	(169,952)	(173,190)	(189,376)	(189,376)	(205,561)	(303,943)	(69,624)	(87,030)	(78,326)	(78,326)	(87,030)	(2,303,582)	(3,935,314)
R24-##Q1	Purification System - Large Structures	320.10	315,443	315,443	315,443	315,443	315,443	315,443	315,443	315,443	315,443	315,443	315,443	315,443	3,785,314
R24-##Q1	Purification System - Other Structures	320.20	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
R24-##R1	Distribution Reservoirs and Standpipes	330.00	(129,345)	(142,280)	(155,214)	(208,245)	(155,214)	(142,280)	(50,527)	(51,857)	(53,187)	(55,846)	(79,780)	(79,780)	(1,303,554)
R24-##R1	Distribution Reservoirs and Standpipes - Painting	330.59	108,630	108,630	108,630	108,630	108,630	108,630	108,630	108,630	108,630	108,630	108,630	108,630	1,303,554
R24-##K1	Furniture	340.10	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	19,249
R24-##Q1	Stores Equipment	342.00	11	11	11	11	11	11	11	11	11	11	11	11	129
R24-##Q1	Stores, Shop and Garage Buildings	304.62	19,256	19,256	19,256	19,256	19,256	19,256	19,256	19,256	19,256	19,256	19,256	19,256	231,067
			$4,402,553	$4,777,842	$3,915,739	$4,108,814	$4,675,931	$4,457,222	$3,162,243	$3,664,859	$3,578,504	$3,684,832	$4,296,889	$4,581,043	$49,306,472

Pensylvania American Water
Appalachian Water Acquisition
Asset Detail
Closing Date 9/18/25

NARUC Account	Long Description	Asset Class	In Service Date	Original Cost	Accum Depr as of 6/30/25	NBV as of 6/30/2025
301.00	ORGANIZATION	Land and other non depreciable assets	12/31/1995	21,741.24	-	21,741.24
301.00	CWIP ORGANIZATION	Land and other non depreciable assets	9/30/1996	12,323.63	-	12,323.63
301.00	ORGANIZATION-97	Land and other non depreciable assets	2/10/1997	5,000.00	-	5,000.00
303.20	SOURCE OF SUPPLY LAND	Land and other non depreciable assets	12/31/1995	20,287.51	-	20,287.51
303.20	SOURCE OF SUPPLY LAND	Land and other non depreciable assets	9/30/1996	3,842.32	-	3,842.32
303.30	TRANSMSN&DISTRBTN LAND/RWY	Land and other non depreciable assets	12/31/1995	20,000.00	-	20,000.00
303.61	LAND	Land and other non depreciable assets	9/30/1996	4,698.67	-	4,698.67
304.15	WELL STRUCTURE	Sources of supply	12/31/1996	6,837.97	(3,909.86)	2,928.11
304.30	PURIFICTION BLDNG	Treatment and pumping	12/31/1995	287.51	(287.51)	-
304.30	PURIFICATION BUILDING	Treatment and pumping	12/31/1996	10,470.15	(5,985.35)	4,484.80
304.30	PURIFICATION BLDG- UPDATE	Treatment and pumping	3/31/1997	1,497.79	(849.66)	648.13
304.20	POWER & PUMPING STRUCTURE	Treatment and pumping	12/31/1995	337.01	(337.01)	-
304.20	POWER-PUMPING BUILDING	Treatment and pumping	9/30/1996	14,536.98	(8,383.41)	6,153.57
304.30	STORE-SHOP-GARAGE BLDNG	General structures and equipment	12/31/1995	292.01	(292.01)	-
304.30	OFFICE BUILDING	General structures and equipment	10/31/1996	14,672.97	(8,435.76)	6,237.21
304.30	GARAGE-SHOP	General structures and equipment	12/31/1996	98,349.08	(56,224.05)	42,125.03
304.30	SHOP BLDG	General structures and equipment	12/31/2003	517.18	(222.91)	294.27
304.30	SHOP BUILDING 2004	General structures and equipment	12/31/2004	756.50	(311.31)	445.20
304.30	2005 SHOP/GARAGE BLDNG IMPRV	General structures and equipment	12/31/2005	1,372.31	(537.90)	834.42
304.30	SHOP/GARAGE BLDG MAINTENANCE	General structures and equipment	12/31/2006	1,449.18	(539.16)	910.02
304.30	SHOP-GARAGE IMPROVEMENTS	General structures and equipment	12/31/2007	1,189.50	(418.04)	771.47
304.30	SHOP IMPROVEMENTS 2009	General structures and equipment	12/31/2009	2,391.70	(745.71)	1,646.00
304.30	2011 SHOP/OFFICE BLDNG IMPVMT12/2011	General structures and equipment	12/31/2011	7,741.93	(2,103.04)	5,638.89
304.30	SHOP/GARAGE BLDNG IMPROVNTS	General structures and equipment	12/31/2013	1,057.83	(244.98)	812.85
304.30	SHOP BUILDING 2015	General structures and equipment	12/31/2015	1,100.31	(210.88)	889.44
304.30	SHOP BUILDING - 2016	General structures and equipment	12/31/2016	808.49	(138.80)	669.70
307.00	WELLS & SPRINGS	Sources of supply	12/31/1995	51,459.46	(15,222.66)	36,236.81
307.00	WELL	Sources of supply	12/31/1996	167,416.00	(47,852.27)	119,563.73
311.20	ELECTRIC PUMPING EQUIPMENT	Treatment and pumping	9/30/1996	31,861.23	(31,861.23)	-
311.20	3 HP CENTRIFUGAL PUMP	Treatment and pumping	8/2/2011	1,349.34	(1,251.81)	97.53
311.20	AQUA MAG INJECTOR- #5	Treatment and pumping	9/8/2011	857.44	(857.44)	-
311.20	AQUA MAG INJECTOR- #6	Treatment and pumping	9/8/2011	857.44	(857.44)	-

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311.20	CHLORINE INJECTOR - #5	Treatment and pumping	9/8/2011	916.73	(916.73)	-
311.20	CHLORINE INJECTOR - #6	Treatment and pumping	9/8/2011	916.73	(916.73)	-
311.20	RAM BOOSTER PUMP-AVIS	Treatment and pumping	2/28/2014	963.70	(733.38)	230.33
311.20	WELL #6 TRANDUCER	Treatment and pumping	4/4/2018	2,303.50	(1,113.41)	1,190.10
311.20	WELL PUMP #5	Treatment and pumping	12/24/2017	2,215.62	(1,255.54)	960.09
311.20	WELL PUMP #5-2018 WORK	Treatment and pumping	12/31/2018	17,110.57	(8,555.25)	8,555.32
311.20	WELL#6-GOULDS 2ST1H1A4 3HP SUCTN PMP	Treatment and pumping	3/13/2019	1,616.84	(682.65)	934.20
311.20	Well # 6 VFD - SVX040A1-4A1B1 - 40 HP Drive	Treatment and pumping	2/10/2021	5,147.86	(1,515.80)	3,632.06
311.20	WELL #4 GRUNDFOSPUMP&FRANKLIN7.5 HP	Treatment and pumping	12/16/2021	7,720.61	(1,844.38)	5,876.24
311.20	GRUNDFOSPUMP&FRANKLIN7.5 HP 3 PHASE	Treatment and pumping	2/23/2022	3,762.39	(836.08)	2,926.32
311.20	WOOLRICH PUMPHOUSE VED&SURGE PROTC	Treatment and pumping	8/1/2022	4,750.56	(923.71)	3,826.85
311.20	PUMP ELECTRIC UPGRADE	Treatment and pumping	12/31/2023	2,274.20	(378.90)	1,895.30
320.20	PLANTPRO CHEMICAL TRANSFER PUMP	Treatment and pumping	4/3/2024	1,750.94	(131.36)	1,619.59
330.00	DISTRIBUTION RESVR & STANDPIPE	Transmission and distribution	12/31/1995	409.01	(409.01)	-
330.00	DISTRIBUTION RESVR & STANDPIPE	Transmission and distribution	12/31/1996	278,949.39	(79,733.36)	199,216.03
330.00	DISTRIBUTION RESVR & STANDPIPE	Transmission and distribution	12/31/2016	734.03	(63.00)	671.03
331.00	MAINS & ACCESSORIES	Transmission and distribution	12/31/1995	569,438.73	(168,458.32)	400,980.41
331.00	MAINS & ACCESSORIES 96	Transmission and distribution	12/31/1996	151,987.54	(43,444.04)	108,543.50
331.00	MAINS & ACCESSORIES 1997	Transmission and distribution	12/31/1997	6,286.44	(1,734.27)	4,552.17
331.00	MAINS & ACCESSORIES 1998	Transmission and distribution	12/31/1998	30,085.65	(7,997.50)	22,088.15
331.00	MAINS & ACCESSORIES 1999	Transmission and distribution	12/31/1999	14,228.35	(3,640.68)	10,587.67
331.00	MAINS & ACCESSORIES 2000	Transmission and distribution	12/31/2000	8,362.17	(2,055.98)	6,306.19
331.00	MAINS -2002	Transmission and distribution	12/31/2002	23,344.41	(5,271.29)	18,073.12
331.00	MAINS 2003	Transmission and distribution	12/31/2003	11,257.12	(2,429.51)	8,827.62
331.00	MAINS & ACCESSORIES 2004	Transmission and distribution	12/31/2004	1,112.22	(229.37)	882.85
331.00	MAINS & ACCESSORIES 2005	Transmission and distribution	12/31/2005	39,420.52	(7,719.75)	31,700.77
331.00	2006 MAINS	Transmission and distribution	12/31/2006	30,082.86	(5,590.44)	24,492.42
331.00	2007 - MAINS	Transmission and distribution	12/31/2007	2,074.58	(364.95)	1,709.64
331.00	MAINS - 2008	Transmission and distribution	12/31/2008	3,031.70	(503.13)	2,528.57
331.00	2012 MAINS	Transmission and distribution	12/31/2012	3,962.06	(498.47)	3,463.59
331.00	MAINS & ACCESSORIES - 2013	Transmission and distribution	12/31/2013	747.71	(86.52)	661.19
331.00	MAINS & ACCESSORIES - 2014	Transmission and distribution	12/31/2014	13,256.84	(1,403.10)	11,853.75

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331.00	MAINS & ACCESSORIES - 2015	Transmission and distribution	12/31/2015	2,510.33	(240.52)	2,269.81
331.00	MAINS - 2016	Transmission and distribution	12/31/2016	2,247.65	(192.95)	2,054.70
331.00	MAINS-2018	Transmission and distribution	12/31/2018	5,557.17	(416.78)	5,140.40
331.00	MAINS-2019	Transmission and distribution	12/31/2019	23,658.01	(1,537.77)	22,120.24
331.00	MAINS-2020	Transmission and distribution	12/31/2020	15,091.38	(830.01)	14,261.38
331.00	MAINS-2021	Transmission and distribution	12/31/2021	13,887.65	(624.78)	13,262.87
331.00	MAINS-2022	Transmission and distribution	12/31/2022	9,160.88	(320.64)	8,840.25
331.00	MAINS-2024	Transmission and distribution	12/31/2024	2,041.45	(30.60)	2,010.85
333.00	SERVICES	Services, meters and fire hydrants	12/31/1995	255,160.14	(75,483.99)	179,676.15
333.00	SERVICES 96	Services, meters and fire hydrants	12/31/1996	2,525.62	(720.73)	1,804.90
333.00	SERVICES 1997	Services, meters and fire hydrants	12/31/1997	3,777.95	(1,042.48)	2,735.47
333.00	SERVICES 1998	Services, meters and fire hydrants	12/31/1998	4,200.03	(1,116.50)	3,083.53
333.00	SERVICES 1999	Services, meters and fire hydrants	12/31/1999	2,254.45	(576.99)	1,677.46
333.00	SERVICES 2000	Services, meters and fire hydrants	12/31/2000	1,451.79	(356.95)	1,094.84
333.00	SERVICES	Services, meters and fire hydrants	12/31/2001	5,720.26	(1,349.57)	4,370.69
333.00	SERVICES 2002	Services, meters and fire hydrants	12/31/2002	8,447.66	(1,907.84)	6,539.82
333.00	SERVICES 2003	Services, meters and fire hydrants	12/31/2003	3,630.39	(784.26)	2,846.13
333.00	SERVICES 2004	Services, meters and fire hydrants	12/31/2004	3,066.09	(631.81)	2,434.28
333.00	SERVICES 2005	Services, meters and fire hydrants	12/31/2005	2,121.44	(415.70)	1,705.75
333.00	2006 SERVICES	Services, meters and fire hydrants	12/31/2006	13,549.06	(2,517.76)	11,031.31
333.00	2007 - SERVICES	Services, meters and fire hydrants	12/31/2007	2,573.01	(451.97)	2,121.05
333.00	SERVICES - 2008	Services, meters and fire hydrants	12/31/2008	1,660.25	(274.96)	1,385.29
333.00	SERVICES - 2009	Services, meters and fire hydrants	12/31/2009	1,738.07	(270.98)	1,467.09
333.00	SERVICES 2010	Services, meters and fire hydrants	12/31/2010	10,488.34	(1,529.50)	8,958.84
333.00	2011 SERVICES	Services, meters and fire hydrants	12/31/2011	1,333.79	(181.10)	1,152.69
333.00	2012 SERVICES	Services, meters and fire hydrants	12/31/2012	10,954.30	(1,378.46)	9,575.84
333.00	SERVICES - 2013	Services, meters and fire hydrants	12/31/2013	893.55	(103.37)	790.18
333.00	SERVICES - 2014	Services, meters and fire hydrants	12/31/2014	2,192.73	(232.16)	1,960.58
333.00	SERVICES - 2015	Services, meters and fire hydrants	12/31/2015	6,754.68	(647.37)	6,107.32
333.00	SERVICES - 2016	Services, meters and fire hydrants	12/31/2016	9,067.06	(778.26)	8,288.81
333.00	SERVICES 2017	Services, meters and fire hydrants	12/31/2017	10,011.79	(851.02)	9,160.77
333.00	SERVICES-2018	Services, meters and fire hydrants	12/31/2018	1,323.23	(99.23)	1,224.01

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333.00	SERVICES-2019	Services, meters and fire hydrants	12/31/2019	5,107.30	(331.96)	4,775.35
333.00	SERVICES-2020	Services, meters and fire hydrants	12/31/2020	4,990.38	(274.45)	4,715.93
333.00	SERVICES-2021	Services, meters and fire hydrants	12/31/2021	6,157.43	(277.02)	5,880.41
333.00	SERVICES-2022	Services, meters and fire hydrants	12/31/2022	7,972.72	(279.06)	7,693.67
333.00	SERVICES-2023	Services, meters and fire hydrants	12/31/2023	7,894.79	(197.38)	7,697.42
333.00	SERVICES - 2024	Services, meters and fire hydrants	12/31/2024	1,346.52	(20.21)	1,326.32
334.00	METERS	Services, meters and fire hydrants	12/31/1995	124,946.23	(124,946.23)	-
334.00	METERS 1996	Services, meters and fire hydrants	12/31/1996	18,654.78	(18,654.78)	-
334.00	METERS 1997	Services, meters and fire hydrants	12/31/1997	10,338.80	(10,338.80)	-
334.00	METERS 1998	Services, meters and fire hydrants	12/31/1998	13,949.34	(13,949.34)	-
334.00	METERS 1999	Services, meters and fire hydrants	12/31/1999	7,593.71	(7,593.71)	-
334.00	METERS 2000	Services, meters and fire hydrants	12/31/2000	15,266.45	(15,266.45)	-
334.00	METERS	Services, meters and fire hydrants	12/31/2001	1,544.56	(1,544.56)	-
334.00	METERS-1ST QTR 2002	Services, meters and fire hydrants	1/14/2002	7,844.00	(7,844.00)	-
334.00	METERS 4TH QTR 2002	Services, meters and fire hydrants	12/31/2002	12,624.64	(12,624.64)	-
334.00	METERS 2003	Services, meters and fire hydrants	12/31/2003	12,142.60	(12,142.60)	-
334.00	METERS 2004	Services, meters and fire hydrants	12/31/2004	9,288.59	(9,288.59)	-
334.00	METERS 2005	Services, meters and fire hydrants	12/31/2005	1,067.06	(1,067.06)	-
334.00	2006 METERS	Services, meters and fire hydrants	12/31/2006	6,026.70	(6,026.70)	-
334.00	2007 METERS	Services, meters and fire hydrants	12/31/2007	1,657.25	(1,657.25)	-
334.00	10 - 5/8 METERS	Services, meters and fire hydrants	5/31/2011	950.00	(897.35)	52.66
334.00	2011 METERS	Services, meters and fire hydrants	12/31/2011	963.33	(872.22)	91.11
334.00	2012 METERS	Services, meters and fire hydrants	12/31/2012	23,500.41	(19,714.31)	3,786.11
334.00	METERS - 2013	Services, meters and fire hydrants	12/31/2013	35,868.11	(27,698.28)	8,169.84
334.00	METERS - 2014	Services, meters and fire hydrants	12/31/2014	17,127.19	(12,084.14)	5,043.06
334.00	METERS - 2015	Services, meters and fire hydrants	12/31/2015	5,315.47	(3,395.95)	1,919.52
334.00	METERS - 2016	Services, meters and fire hydrants	12/31/2016	10,258.02	(5,869.39)	4,388.64
334.00	METERS - 2017	Services, meters and fire hydrants	12/31/2017	5,821.90	(3,291.61)	2,530.30
334.00	METERS - 2018	Services, meters and fire hydrants	12/31/2018	13,327.08	(6,663.53)	6,663.56
334.00	METERS - 2019	Services, meters and fire hydrants	12/31/2019	16,073.43	(6,965.14)	9,108.29
334.00	METERS - 2020	Services, meters and fire hydrants	12/31/2020	40,679.84	(14,915.95)	25,763.90
334.00	METERS - 2021	Services, meters and fire hydrants	12/31/2021	45,819.36	(13,745.70)	32,073.66

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334.00	METERS - 2022	Services, meters and fire hydrants	12/31/2022	38,753.82	(9,042.60)	29,711.22
334.00	METERS - 2023	Services, meters and fire hydrants	12/31/2023	11,416.08	(1,902.70)	9,513.38
334.00	METERS - 2024	Services, meters and fire hydrants	12/31/2024	3,249.96	(324.99)	2,924.97
334.00	BULK STATION METER - 3"	Services, meters and fire hydrants	6/30/2024	1,159.96	(77.34)	1,082.63
335.00	FIRE HYDRANTS	Services, meters and fire hydrants	12/31/1995	1,450.00	(429.38)	1,020.62
335.00	FIRE HYDRANTS	Services, meters and fire hydrants	12/31/2001	2,513.18	(591.90)	1,921.29
335.00	HYDRANT-2002	Services, meters and fire hydrants	12/31/2002	2,706.00	(611.95)	2,094.05
335.00	5 1/4" HYDRANT-OAK GROVE	Services, meters and fire hydrants	12/31/2005	2,569.31	(502.99)	2,066.33
335.00	5 1/4" HYDRANT #2 - OAK GROVE	Services, meters and fire hydrants	12/31/2005	2,569.30	(502.99)	2,066.32
335.00	5 1/4" HYDRANT #3-OAK GROVE	Services, meters and fire hydrants	12/31/2005	2,569.30	(502.99)	2,066.32
335.00	PINE CREEK MEADOW HYDRANT	Services, meters and fire hydrants	12/31/2006	2,378.17	(441.71)	1,936.46
335.00	2007 HYDRANTS (3)	Services, meters and fire hydrants	12/31/2007	9,877.59	(1,736.70)	8,140.89
335.00	409 E. Central Ave-5 1/4" hydrant	Services, meters and fire hydrants	7/12/2019	2,795.00	(181.68)	2,613.33
335.00	1099 E Cardinal Dr-5 1/4" hydrant	Services, meters and fire hydrants	7/31/2020	3,727.00	(204.99)	3,522.02
335.00	5 1/4" hydrant	Services, meters and fire hydrants	1/18/2023	4,393.75	(109.85)	4,283.90
303.99	TANGIBLE PLANT	General structures and equipment	12/31/1995	32,160.87	-	32,160.87
346.10	TELEMETRY EQUIP	General structures and equipment	12/11/2009	299.00	(233.33)	65.68
320.10	PURIFICAITION SYSTEM	Treatment and pumping	12/31/1995	25,251.23	(7,469.46)	17,781.78
320.10	PURIFICATION SYSTEM 96	Treatment and pumping	12/31/1996	30,442.18	(8,701.74)	21,740.44
340.30	GIS PROGRAM	General structures and equipment	6/30/2003	11,218.90	(11,218.90)	-
340.30	GIS PROGRAM	General structures and equipment	12/31/2003	4,426.55	(4,426.55)	-
340.30	GIS MAPPING	General structures and equipment	12/31/2004	995.55	(995.55)	-
340.30	GIS MAPPING - 2013	General structures and equipment	12/31/2013	3,712.84	(3,712.84)	-
340.30	GIS MAPPING - 2014	General structures and equipment	12/31/2014	1,654.49	(1,654.49)	-
340.20	COMPUTER HARD DRIVE	General structures and equipment	3/28/2017	249.00	(249.00)	-
340.10	OFFICE CHAIR	General structures and equipment	6/23/2017	270.29	(270.29)	-
340.10	OFFICE FUNITURE & EQUIPMENT	General structures and equipment	12/31/1995	7,099.67	(7,099.67)	-
340.10	OFFICE FUNITURE	General structures and equipment	8/30/1996	635.00	(635.00)	-
304.30	FIRE EXTINGUISHERS	General structures and equipment	9/30/1996	158.77	(158.77)	-
340.10	OFFICE FURNITURE	General structures and equipment	10/28/1996	1,513.00	(1,513.00)	-
340.10	OFFICE CHAIRS	General structures and equipment	4/7/1997	588.00	(588.00)	-
340.10	HANGING FILE CABINET	General structures and equipment	9/14/1998	370.50	(370.50)	-

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340.10	4 DRAWER FILE CABINET	General structures and equipment	9/30/1998	176.18	(176.18)	-
340.10	2 DRAWER FILE CABINET	General structures and equipment	12/14/1998	251.87	(251.87)	-
304.30	AIR CONDITIONER	General structures and equipment	9/21/2007	249.00	(249.00)	-
340.20	DELL PRECISION M6500	General structures and equipment	3/1/2011	3,099.11	(3,099.11)	-
340.30	METER READ SOFTWARE-OFFC CMPTR	General structures and equipment	8/10/2011	4,100.00	(4,100.00)	-
340.20	HP DESKTOP 6005 PRO	General structures and equipment	2/24/2012	867.00	(867.00)	-
347.00	DYSON VACUUM	General structures and equipment	3/9/2012	729.98	(729.98)	-
346.20	OFFICE PHONE SYSTEM	General structures and equipment	9/17/2014	215.78	(215.78)	-
340.20	PRINTER	General structures and equipment	12/24/2019	370.99	(370.99)	-
340.20	MICROSOFT SURFACE BOOK 3 PLATINUM	General structures and equipment	9/16/2020	3,206.24	(3,206.24)	-
340.30	DIVERSIFIED BILLING SYSTEM	General structures and equipment	6/1/2021	7,690.00	(6,280.17)	1,409.83
345.00	1995 CASE 580L BACKHOE	General structures and equipment	11/10/1998	34,747.00	(34,747.00)	-
341.40	TRUCK EQUIPMENT	General structures and equipment	7/11/2012	1,533.70	(1,533.70)	-
341.10	2015 RAM 3500 TRUCK	General structures and equipment	3/9/2015	43,134.32	(43,134.32)	-
341.10	2012 FORD F550 DUMP TRUCK	General structures and equipment	10/1/2020	42,235.47	(40,123.64)	2,111.84
341.10	2022 RAM 2500 TRUCK	General structures and equipment	6/26/2022	53,562.50	(32,137.50)	21,425.00
343.00	TOOLS & WORK EQUIPMENT	General structures and equipment	12/31/1995	26,258.08	(26,258.08)	-
343.00	HARDNESS TEST KIT	General structures and equipment	9/30/1996	784.35	(784.35)	-
343.00	100 FT MEASURING TAPE	General structures and equipment	4/8/1997	82.28	(82.28)	-
343.00	PH METER	General structures and equipment	4/8/1997	150.00	(150.00)	-
343.00	DIFFUSER GAUGE	General structures and equipment	6/17/1997	65.00	(65.00)	-
343.00	LT-6900 TRANSIT	General structures and equipment	9/3/1997	395.60	(395.60)	-
343.00	STIHL TRIMMER	General structures and equipment	8/3/1998	436.79	(436.79)	-
343.00	HAND TOOLS	General structures and equipment	11/10/1998	1,198.65	(1,198.65)	-
343.00	ADV WAND ADPTR ASSBY & ATTACH	General structures and equipment	12/30/1998	703.18	(703.18)	-
343.00	STHIL LEAF BLOWER	General structures and equipment	12/3/1998	196.23	(196.23)	-
342.00	1/2 TON CHAIN HOIST	General structures and equipment	12/1/1998	128.72	(128.72)	-
343.00	1/2 HP SUMP PUMP & CIRCUIT BKR	General structures and equipment	4/21/1999	648.94	(648.94)	-
343.00	STHIL CHAIN SAW	General structures and equipment	5/25/1999	439.20	(439.20)	-
343.00	TOOL BOX 1	General structures and equipment	10/6/1999	245.96	(245.96)	-
343.00	TOOL BOX 2	General structures and equipment	10/6/1999	245.97	(245.97)	-
343.00	SERGE PROTECTOR	General structures and equipment	6/23/2000	55.41	(55.41)	-

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343.00	COMPRESSOR	General structures and equipment	6/23/2000	668.60	(668.60)	-
343.00	SONOSCOPE	General structures and equipment	6/30/2000	462.60	(462.60)	-
343.00	GEOPHONE S/N 8408	General structures and equipment	7/14/2000	322.70	(322.70)	-
343.00	NORTON CLIPPER FLOOR SAW	General structures and equipment	8/2/2000	1,750.00	(1,750.00)	-
343.00	CORDLESS DRILL & BITS	General structures and equipment	12/6/2000	428.21	(428.21)	-
343.00	TOOL KIT	General structures and equipment	12/14/2000	128.99	(128.99)	-
343.00	WORK TOOLS & ACCESSORIES	General structures and equipment	1/31/2001	320.24	(320.24)	-
343.00	TORCH TOOLS	General structures and equipment	2/9/2001	105.43	(105.43)	-
343.00	DRIVE RODS	General structures and equipment	6/29/2001	327.48	(327.48)	-
343.00	BOARING TOOL	General structures and equipment	10/1/2001	5,100.00	(5,100.00)	-
343.00	DIGITAL CAMERA	General structures and equipment	1/31/2002	235.39	(235.39)	-
343.00	WIRING TABLE	General structures and equipment	12/31/2002	595.12	(595.12)	-
343.00	HAND TOOLS	General structures and equipment	12/31/2002	434.40	(434.40)	-
343.00	DIGITAL CAMERA	General structures and equipment	12/31/2002	496.01	(496.01)	-
343.00	TOOLS & WORK EQUIPMENT	General structures and equipment	1/29/2003	524.44	(524.44)	-
343.00	PIPE WRENCH	General structures and equipment	5/12/2003	125.70	(125.70)	-
343.00	JACK STANDS	General structures and equipment	4/30/2003	94.95	(94.95)	-
343.00	TOOLS & WORK EQUIPMENT	General structures and equipment	9/9/2003	179.00	(179.00)	-
343.00	14" CUTQUIK STIHL SAW	General structures and equipment	11/26/2003	1,100.00	(1,100.00)	-
343.00	SAFETY SIGN/EQUIPMENT	General structures and equipment	12/9/2003	510.50	(510.50)	-
344.00	SAMPLE FRIG	General structures and equipment	12/9/2003	895.69	(895.69)	-
343.00	FS45 STIHL TRIMMER	General structures and equipment	6/21/2004	139.95	(139.95)	-
343.00	HAND TOOLS	General structures and equipment	12/31/2004	256.74	(256.74)	-
343.00	LADDER	General structures and equipment	10/31/2005	359.80	(359.80)	-
343.00	POWER TOOLS	General structures and equipment	3/3/2006	382.58	(382.58)	-
343.00	VISE	General structures and equipment	3/3/2006	271.50	(271.50)	-
343.00	POWER INVERTER	General structures and equipment	4/4/2006	219.73	(219.73)	-
343.00	HYDRAULIC PRESS	General structures and equipment	12/31/2006	1,408.74	(1,408.74)	-
343.00	SEARS DRILL-1	General structures and equipment	9/6/2007	105.99	(105.99)	-
343.00	SEARS DRILL-2	General structures and equipment	9/6/2007	105.99	(105.99)	-
343.00	CLORIMETER - 1	General structures and equipment	10/24/2007	1,168.73	(1,168.73)	-
343.00	CLORIMETER - 2	General structures and equipment	10/24/2007	1,168.73	(1,168.73)	-

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345.00	LOADER-LA724	General structures and equipment	1/29/2007	4,500.00	(4,500.00)	-
345.00	KUBOTA TRACTOR	General structures and equipment	1/29/2008	15,500.00	(15,500.00)	-
343.00	SHUT OFF TOOL	General structures and equipment	3/23/2009	216.49	(216.49)	-
343.00	TOOLS & WORK EQUIPMENT	General structures and equipment	1/31/2010	109.38	(109.38)	-
343.00	BUSH HOG	General structures and equipment	8/2/2010	3,400.00	(3,400.00)	-
343.00	PIPE WRENCH	General structures and equipment	7/19/2011	775.24	(775.24)	-
343.00	20 FT LADDER	General structures and equipment	10/17/2011	279.99	(279.99)	-
343.00	RIGID SF-2500 PIPE FRZ	General structures and equipment	1/18/2012	1,025.00	(1,025.00)	-
343.00	TOOLS & WORK EQUIPMENT	General structures and equipment	8/7/2012	2,943.52	(2,943.52)	-
343.00	TAMPER - BS60-SI	General structures and equipment	11/29/2012	3,576.00	(3,576.00)	-
343.00	HAND TOOLS	General structures and equipment	3/10/2015	198.14	(198.14)	-
343.00	TOOL BOX	General structures and equipment	5/10/2015	241.68	(241.68)	-
341.40	TRUCK LIGHT BAR	General structures and equipment	5/1/2015	306.30	(306.30)	-
343.00	SHELL CUTTER/BITS	General structures and equipment	10/27/2017	511.71	(511.71)	-
343.00	POWER MOLE LINE LOCTR - VM810	General structures and equipment	2/21/2017	3,506.00	(1,986.71)	1,519.30
343.00	LRG TAPPING MACHINE-MUELLER CL-12	General structures and equipment	5/24/2017	7,000.00	(5,950.00)	1,050.00
342.00	55 GAL FUEL DRUM/LIFTER/PUMP	General structures and equipment	4/23/2018	787.07	(570.66)	216.42
342.00	HYDRAULIC OPERATOR	General structures and equipment	4/23/2018	3,885.79	(2,817.19)	1,068.60
342.00	HYDRAULIC POWER PACK	General structures and equipment	5/7/2018	1,685.40	(1,685.40)	-
343.00	DR 900 COLORIMETER	General structures and equipment	7/27/2018	1,451.71	(1,451.71)	-
343.00	DR 900 COLORIMETER-S/N#181760001062	General structures and equipment	8/8/2018	1,451.71	(1,451.71)	-
342.00	HYDRAULIC POWER PACK-NORTHERN TOOL	General structures and equipment	7/16/2019	207.22	(207.22)	-
343.00	PRAXAIR WELDING HELMET	General structures and equipment	2/25/2020	325.55	(176.29)	149.27
341.40	2021 POLARIS 4WHR-MODEL#R21RRU99A9	General structures and equipment	5/8/2021	28,934.95	(12,056.21)	16,878.74
343.00	ENGINE JACK	General structures and equipment	11/18/2021	765.00	(280.51)	484.49
343.00	Wacker Neuson PDI3A Diaphragm Pump	General structures and equipment	4/17/2023	2,099.00	(472.23)	1,626.77
346.10	COMMUNICATIONS EQUIPMENT	General structures and equipment	12/31/1995	5,785.83	(5,785.83)	-
346.10	COMMUNICATIONS EQUIPMENT	General structures and equipment	9/30/1996	28,008.68	(28,008.68)	-
346.20	OFFICE PHONE SYSTEM	General structures and equipment	10/3/2005	180.19	(180.19)	-
346.10	VERIZON WIRELESS COMNCTN EQUIP	General structures and equipment	1/26/2018	302.23	(302.23)	-
346.20	KYOCERA-KG CELL (RUSSELL CELLULAR)	General structures and equipment	5/3/2019	558.28	(558.28)	-
304.30	PORTABLE OIL HEATER	General structures and equipment	2/10/1997	325.95	(325.95)	-

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347.00	ELECTRO MAGNETIC STRER	General structures and equipment	3/7/1997	183.00	(183.00)	-
341.40	12' DUMP TRAILER	General structures and equipment	5/7/1997	5,832.00	(5,832.00)	-
345.00	JOHN DEERE TRACTOR/MOWER	General structures and equipment	8/3/1998	8,000.00	(8,000.00)	-
341.40	4 WHEELER TRAILER	General structures and equipment	6/22/1999	1,675.00	(1,675.00)	-
343.00	HITCH & RAKE	General structures and equipment	6/14/2000	1,540.00	(1,540.00)	-
345.00	BACKHOE - BH90	General structures and equipment	1/29/2008	8,000.00	(8,000.00)	-
341.40	TRAILER-BEL007	General structures and equipment	1/4/2008	4,750.00	(4,750.00)	-
343.00	SHOP TOOLS	General structures and equipment	2/28/2008	634.95	(634.95)	-
346.20	3 CELL PHONES	General structures and equipment	1/5/2010	549.92	(549.92)	-
343.00	HAND TOOLS	General structures and equipment	3/10/2010	541.27	(541.27)	-
334.00	METER READ GUN-HANDHELD 1	Services, meters and fire hydrants	8/2/2011	5,607.00	(5,607.00)	-
334.00	METER READ GUN-HANDHELD 2	Services, meters and fire hydrants	8/2/2011	5,607.00	(5,607.00)	-
343.00	WATER DEPTH TRANSDUCER	General structures and equipment	4/1/2012	1,018.99	(1,018.99)	-
343.00	WORK CART	General structures and equipment	5/31/2012	349.00	(349.00)	-
343.00	SAFETY ROAD SIGNS	General structures and equipment	11/29/2012	448.90	(448.90)	-
343.00	CUTOFF PIPE SAW	General structures and equipment	12/10/2012	2,705.33	(2,705.33)	-
343.00	RESERVOIR SUMP PUMP	General structures and equipment	1/3/2013	407.80	(407.80)	-
343.00	PIPE CUTTER	General structures and equipment	5/31/2013	168.87	(168.87)	-
310.00	WACKER 6000 Generator	Treatment and pumping	7/12/2013	800.00	(800.00)	-
343.00	240 GALLON - TANK 1	General structures and equipment	8/23/2013	1,265.19	(1,265.19)	-
343.00	240 GALLON - TANK 2	General structures and equipment	8/23/2013	1,265.19	(1,265.19)	-
334.00	METER PROGRAMMING MOUSE	Services, meters and fire hydrants	8/15/2013	930.78	(930.78)	-
343.00	STIHL BLOWER	General structures and equipment	10/30/2013	269.92	(269.92)	-
343.00	GPS	General structures and equipment	1/16/2014	577.79	(577.79)	-
343.00	HAND TOOLS	General structures and equipment	9/30/2014	397.85	(397.85)	-
304.30	DEHUMIDIFIER	General structures and equipment	10/31/2014	190.79	(190.79)	-
343.00	POWERMOLE-SERVICELINE PULLER	General structures and equipment	11/10/2014	1,163.65	(827.39)	336.26
346.10	NETWORK EXTENDER	General structures and equipment	11/28/2014	264.99	(264.99)	-
343.00	ROAD SAW CHAIN/CONCRETE	General structures and equipment	1/1/2016	490.28	(490.28)	-
343.00	CHAINSAW BRICK/CONCRETE	General structures and equipment	1/1/2016	541.50	(541.50)	-
343.00	275 GAL DBLE BOTTOM OIL TANK	General structures and equipment	9/25/2018	1,251.12	(854.94)	396.19
304.62	INSULATE SHOP UPGRADE	General structures and equipment	11/23/2017	2,589.87	(440.30)	2,149.57

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304.62	SHOP IMPROVEMENTS	General structures and equipment	12/31/2020	1,780.89	(195.86)	1,585.04
304.62	SHOP IMPROVEMENTS	General structures and equipment	12/31/2021	1,308.59	(117.77)	1,190.83
304.62	SHOP IMPROVEMENTS	General structures and equipment	12/31/2022	1,664.06	(116.48)	1,547.58
304.62	SHOP IMPROVEMENTS	General structures and equipment	12/31/2023	2,028.47	(101.40)	1,927.07
				3,328,166.11	(1,443,482.42)	1,884,683.69

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Asset #	NARUC Account	Long Description	In-Service	Original Cost	AD @ 06/30/25	NBV @ 06/30/2025
1219	340.20	Computer, Printer, & Software	5/23/2017	1,737	1,737	-
1220	340.20	Copier & Typewriter	6/15/17	1,660	1,660	-
1235	340.20	Computer	12/20/19	1,368	1,368	-
1251	340.20	Computer	7/07/23	1,819	1,674	145
5	303.61	Land	1/01/77	3,500	-	3,500
10	303.61	Land	12/12/60	2,750	-	2,750
915	343.00	Snow Plow	12/12/85	748	748	-
1027	343.00	Trailer	11/22/95	400	400	-
1028	343.00	Chop Saw	6/16/97	801	801	-
1029	343.00	Water Heater	1/07/98	183	183	-
1030	343.00	Leaf Blower	12/14/98	200	200	-
1031	343.00	Generator	3/04/99	5,499	5,499	-
1168	343.00	Meter Gun	11/20/06	398	398	-
1171	343.00	Pipe Wrench	3/15/07	283	283	-
1174	343.00	Cement Mixer	8/29/07	998	998	-
1186	343.00	meter gun	5/18/09	415	415	-
1221	343.00	Line Locator	7/19/17	3,741	3,741	-
1222	343.00	Leak Locator	7/25/17	2,550	2,550	-
1232	343.00	Air Compressor	6/30/18	2,032	2,032	-
1236	343.00	Electric Motor	6/15/20	1,200	939	261
1239	343.00	Snow Blower	11/23/20	3,000	2,215	785
1245	343.00	Meter Reader	11/22/21	1,375	1,004	371
1252	343.00	Mower	7/06/23	3,300	3,036	264
1253	343.00	Pressure Washer	9/27/23	926	926	-
1230	341.10	Truck	11/10/18	8,957	8,957	-
1240	341.10	2016 Ford F150 Super	6/09/20	26,312	15,210	11,102
20	304.20	Pump House (top hill)	1/01/60	2,000	2,000	-

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Asset #	NARUC Account	Long Description	In-Service	Original Cost	AD @ 06/30/25	NBV @ 06/30/2025
25	304.30	Filter Room	1/01/60	2,000	2,000	-
30	304.30	Filter room	7/01/61	213	213	-
45	330.00	Tanks	1/01/71	25,093	25,093	-
50	330.00	Tanks	7/01/74	19,421	19,421	-
55	330.00	Tanks (contr-in-aid)	7/01/74	34,980	-	34,980
65	330.00	Tank-Install	1/01/71	5,772	5,772	-
70	330.00	Tanks-gas line for heat	8/01/83	3,443	3,443	-
80	307.00	Wells-(4)	1/01/70	3,147	3,147	-
100	335.00	Hydrants	1/01/68	748	748	-
105	335.00	Hydrants	10/01/81	4,083	4,083	-
106	335.00	Hydrants	10/25/95	711	711	-
155	304.20	Filter - pump equip	8/01/84	4,817	4,817	-
180	311.20	Pumps (2)	7/01/79	2,040	2,040	-
185	311.20	Pump (1)	12/31/81	1,038	1,038	-
195	304.20	Pump House	1/01/70	12,414	12,414	-
200	304.20	Pump House (bot of hill	1/01/71	2,041	2,041	-
205	304.20	Pump House (bot of hill)	1/01/79	4,443	4,443	-
210	304.20	Pump House -siding(upper)	3/12/85	2,656	2,656	-
215	331.00	Mains 1 1/2	7/31/59	760	460	300
220	331.00	Mains 1 1/2	7/31/59	1,188	715	473
225	331.00	Mains 1 1/2	4/01/62	53	53	-
230	331.00	Mains 1 1/2 (CIA=$304)	7/01/71	2,071	1,818	253
235	331.00	Mains 1 1/2	7/01/72	150	150	-
240	331.00	Install - Mains 1 1/2	7/31/59	380	-	380
245	331.00	Install - Mains 1 1/2	7/31/59	594	-	594
255	331.00	Mains 4	7/31/59	6,574	4,088	2,486
260	331.00	Mains 4	7/01/62	1,492	1,492	-

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265	331.00	Mains 4 (CIA=$784)	1/01/70	3,212	2,496	716
270	331.00	Mains 4	7/01/72	330	330	-
275	331.00	Install - Mains 4	7/31/59	3,287	3,066	221
290	331.00	Mains 3	7/01/69	383	383	-
300	331.00	Mains 6	7/01/61	1,608	1,608	-
305	331.00	Mains 6	7/01/63	820	820	-
310	331.00	Mains 6	7/01/64	943	943	-
315	331.00	Mains 6	7/01/65	528	528	-
320	331.00	Mains 6	7/01/66	2,662	2,662	-
325	331.00	Mains 6	7/01/67	4,469	4,469	-
330	331.00	Mains 6	7/01/68	7,266	7,266	-
335	331.00	Mains 6	7/01/69	10,978	10,978	-
340	331.00	Mains 6 (CIA=$1,000)	7/01/70	4,253	3,344	909
345	331.00	Mains 6	7/01/74	15,343	15,343	-
350	331.00	Mains 6	7/01/75	10,285	10,285	-
355	331.00	Mains 6	7/01/76	10,660	10,443	217
360	331.00	Mains 6	7/01/77	6,902	6,625	277
365	331.00	Mains 6	7/01/78	11,018	10,351	667
370	331.00	Install - Mains 6	1/01/61	1,854	1,854	-
375	331.00	Install - Mains 6	7/01/74	7,481	7,231	250
380	331.00	Install - Mains 6	7/01/77	11,500	11,041	459
385	331.00	Install - Mains 6	7/01/78	700	658	42
400	331.00	Mains 8	7/31/59	16,830	11,492	5,338
405	331.00	Mains 8	1/01/73	12,038	12,038	-
410	331.00	Mains 8 (Contrib in Aid)	1/01/73	15,075	-	15,075
415	331.00	Mains 8 (Contrib in Aid)	1/01/78	7,796	-	7,796
420	331.00	Mains 8	7/01/78	420	420	-

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425	331.00	Install - Mains 8	7/31/59	8,415	8,176	239
440	331.00	Relocation - Mains	7/01/71	3,839	3,839	-
445	333.00	Water Lines	5/15/89	1,535	1,535	-
450	333.00	Clarion County Jail	9/01/94	5,180	5,180	-
451	333.00	Patrick Hill	12/15/94	32,613	32,613	-
452	333.00	TCC Project - 95	4/18/95	13,256	13,256	-
453	333.00	7 Seas Pools - 95	10/11/95	6,190	6,190	-
454	333.00	Patrick Hill -95	10/25/95	9,341	9,341	-
455	333.00	Marianne Est -95	8/04/95	6,700	6,700	-
500	304.30	Waste Tank	7/01/79	7,198	6,623	575
505	304.30	Waste Tank (backwash)	7/01/80	237	218	19
600	334.00	Meters	7/01/60	176	176	-
605	334.00	Meters	7/01/61	263	263	-
610	334.00	Meters	7/01/62	370	370	-
615	334.00	Meters	7/01/63	200	200	-
620	334.00	Meters	7/01/64	862	862	-
625	334.00	Meters	7/01/65	791	791	-
630	334.00	Meters	7/01/66	433	433	-
635	334.00	Meters	7/01/67	240	240	-
640	334.00	Meters (CIA=$190)	7/01/68	729	554	175
645	334.00	Meters (CIA=$157)	7/01/69	546	400	146
650	334.00	Meters (CIA=$373)	7/01/70	1,128	776	352
655	334.00	Meters	7/01/71	440	440	-
660	334.00	Meters	7/01/72	827	827	-
665	334.00	Meters	7/01/73	521	521	-
670	334.00	Meters	7/01/74	179	179	-
675	334.00	Meters	7/01/75	957	957	-

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680	334.00	Meters	7/01/76	230	230	-
685	334.00	Meters	7/01/77	250	250	-
690	334.00	Meters	7/01/78	403	403	-
695	334.00	Meters	7/01/79	463	463	-
700	334.00	Meters	7/01/80	258	258	-
705	334.00	Meters	7/01/81	314	314	-
1000	304.30	Water Filters	7/01/86	6,473	6,473	-
1005	304.20	Pump House Siding (upper)	8/01/86	2,400	2,400	-
1010	334.00	Meters	7/01/86	1,836	1,836	-
1032	334.00	Curb Stop Boxes (5)	6/16/97	301	301	-
1037	334.00	1 Meter	6/24/98	96	96	-
1038	334.00	6 Meters	3/17/98	618	618	-
1101	334.00	Meters	7/01/87	802	802	-
1103	311.20	Pump	12/01/87	741	741	-
1104	311.20	Pump	7/15/88	1,485	1,485	-
1105	334.00	Meters	6/15/88	407	407	-
1106	334.00	Meters	4/15/89	412	412	-
1107	304.20	Feeder Pump-Chlorinator	11/15/89	233	233	-
1108	304.20	Road	6/15/89	3,041	3,041	-
1109	304.30	Water Filter	6/01/90	5,808	5,808	-
1110	334.00	Meters	6/15/91	696	696	-
1111	304.30	Culligan Filter	12/22/92	6,015	6,015	-
1112	311.20	Pump (1)	12/31/92	923	923	-
1113	334.00	Meters (6)	6/15/92	451	451	-
1114	334.00	Meters (6)	12/15/92	516	516	-
1115	304.30	Backup Chlorinator	8/15/92	1,782	1,782	-
1116	304.30	Culligan Filter	2/15/93	309	309	-

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1117	334.00	Meter	8/31/93	737	737	-
1118	330.00	Water Tank-Commodore Impr	10/31/93	3,379	3,379	-
1120	334.00	Meters (6)	8/17/94	460	460	-
1121	334.00	Meters (6)	6/30/95	480	480	-
1122	334.00	Chlorine Meter	6/30/95	358	358	-
1123	304.30	Riverhill Line Project	6/30/96	9,425	9,425	-
1124	334.00	Meters	9/12/96	3,546	3,546	-
1125	304.20	Pumphouse	6/30/96	778	778	-
1126	304.30	Filter	11/18/96	6,040	6,040	-
1127	311.20	Pump	12/30/96	275	275	-
1128	304.20	Pumphouse Building	12/15/97	8,830	8,830	-
1129	311.20	Pump	1/07/97	221	221	-
1130	304.30	Freight on Filter(#1126)	2/20/97	603	603	-
1131	304.30	Bagger	12/15/97	28,500	28,500	-
1133	304.30	Filter	1/15/87	1,500	1,500	-
1134	331.00	Mains (Contrib in Aid)	8/22/97	4,772	4,772	-
1135	334.00	1 Meter - Fiberboard	5/08/97	430	430	-
1136	334.00	4 Meters (2-1'',2-1/2'')	7/16/97	1,126	1,126	-
1137	304.30	Filter	12/31/98	6,299	6,299	-
1138	334.00	6 Meters	12/31/98	623	623	-
1139	334.00	Meters (12) 5/8	11/18/99	869	869	-
1140	334.00	Meter 1	11/18/99	288	288	-
1141	334.00	6 Meters	3/14/00	606	606	-
1142	334.00	Meters 1 & 2	5/17/00	516	516	-
1143	334.00	Chlorine Injector	12/26/00	2,140	2,140	-
1146	334.00	5/8 in Meters (12)	7/01/01	1,344	1,344	-
1147	334.00	1 1/2 in Meters (2)	7/01/01	751	751	-

Pensylvania American Water
Corner Water Acquisition
Asset Detail
Closing Date 10/29/25

Asset #	NARUC Account	Long Description	In-Service	Original Cost	AD @ 06/30/25	NBV @ 06/30/2025
1150	334.00	6 Meters 5/8"	6/30/02	645	645	-
1154	334.00	Pump	7/01/03	2,018	2,018	-
1155	334.00	2" meter	7/01/03	346	346	-
1156	334.00	Chlorinator	12/08/04	1,849	1,849	-
1157	334.00	12 meters	4/15/04	1,086	1,086	-
1158	334.00	12 meters	10/26/04	1,305	1,305	-
1159	334.00	Pump	4/11/05	784	784	-
1160	334.00	Pump House Improvements	4/15/05	609	609	-
1161	334.00	6 Meters	10/26/05	657	646	11
1162	334.00	Valve for PumpHouse (upper)	10/10/05	1,347	1,347	-
1169	334.00	12 Meters	12/29/06	1,289	1,192	97
1170	334.00	Relief Valve	3/15/07	389	389	-
1172	334.00	Feeder Pump	6/21/07	571	571	-
1173	334.00	Pump	7/18/07	900	900	-
1175	334.00	Feeder Pump	8/24/07	655	655	-
1177	334.00	Culligan Filter	12/31/07	5,900	5,900	-
1179	334.00	Hydrant	9/25/07	4,118	4,118	-
1181	334.00	Injector	2/11/08	731	731	-
1183	334.00	1" Meter	6/18/08	198	198	-
1185	334.00	meters 12	2/28/09	1,283	1,283	-
1188	335.00	Hydrant	6/22/09	1,958	1,958	-
1189	334.00	Chlorine Meters	6/22/09	577	577	-
1191	331.00	Relief Valve	8/17/09	478	478	-
1193	334.00	6 Meters	9/01/10	811	811	-
1195	334.00	Feeder Pump	10/15/11	468	468	-
1196	334.00	6 Meters	11/15/11	718	718	-
1197	334.00	3" Meter	12/31/11	1,160	1,160	-

Pensylvania American Water
Corner Water Acquisition
Asset Detail
Closing Date 10/29/25

Asset #	NARUC Account	Long Description	In-Service	Original Cost	AD @ 06/30/25	NBV @ 06/30/2025
1199	334.00	Commodore's Tank	9/18/12	5,467	3,847	1,620
1200	334.00	12 Meters	12/31/12	1,512	1,512	-
1201	334.00	Pump	9/24/12	1,478	1,478	-
1204	334.00	18 Meters	6/30/13	1,709	1,709	-
1206	334.00	6 Meters	4/01/14	870	870	-
1208	304.30	Filter	11/01/14	4,317	4,317	-
1209	304.20	Meter Pumphouse	9/01/14	1,157	1,157	-
1210	311.20	Aqua Flow Pump	12/31/14	2,452	2,452	-
1213	304.20	Update upper pumphouse	6/30/16	2,030	731	1,299
1214	334.00	12 Water Meters	6/30/16	1,790	805	985
1215	334.00	Water Filter	6/30/16	4,602	4,602	-
1216	334.00	Filters	1/26/17	319	319	-
1218	334.00	12 Meters	10/26/17	2,500	2,500	-
1223	334.00	New gas service - pumphouse	11/16/17	1,165	441	724
1224	334.00	2 Water pumps	10/02/17	851	851	-
1225	334.00	Pump	6/30/18	3,225	3,225	-
1226	334.00	Pump	6/30/18	1,506	1,506	-
1227	334.00	Water Line	6/30/18	7,510	2,628	4,882
1228	334.00	Water Filter	6/30/18	4,941	4,941	-
1229	334.00	24 5/8 Meters	6/30/18	3,761	3,761	-
1231	334.00	1 1/2 Meter	6/30/18	595	595	-
1233	334.00	Reside Pumphouse	6/30/18	3,923	1,373	2,550
1234	334.00	Pump	9/04/19	2,707	2,707	-
1237	334.00	New Meter	7/20/20	864	661	203
1238	334.00	Water Filter	9/09/20	4,888	2,859	2,029
1241	334.00	Pumps	12/31/20	1,183	849	334
1242	334.00	12 Meters	12/14/21	1,888	1,405	483

Pensylvania American Water
Corner Water Acquisition
Asset Detail
Closing Date 10/29/25

Asset #	NARUC Account	Long Description	In-Service	Original Cost	AD @ 06/30/25	NBV @ 06/30/2025
1244	311.20	Well Pump	11/12/21	3,273	2,393	880
1246	331.00	Pressure Valve	5/05/22	4,075	4,075	-
1247	311.20	Pump	5/24/22	3,401	3,401	-
1248	333.00	Line Replacement	9/14/22	26,032	26,032	-
1250	311.20	Pump	5/12/23	4,187	746	3,441
1176	304.30	Chlorine Building	10/17/07	2,855	1,747	1,108
1184	304.30	Chlorine Building	12/31/08	17,152	10,512	6,640
1192	304.30	Chlorine Building	12/31/09	4,344	1,595	2,749
1198	304.30	Chlorine Building	12/31/12	21,308	10,623	10,685
1203	304.30	Chlorine Building Additions	6/30/13	11,373	5,459	5,914
1205	347.00	FNB Loan Costs	2/22/13	1,835	1,141	694
Totals				816,335	676,891	139,444

Pennsylvania-American Water Company - Wastewater SSS General Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$80,805	$124,021	$15,300	$61,741	$249,693		$74,633	$110,173	$127,943	$151,044	$183,029	$80,652	$1,259,034
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	457,893	702,785	86,700	349,863	1,414,929		422,922	624,314	725,010	855,913	1,037,166	457,028	7,134,524
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	30,284	28,652	27,801	19,834	20,552	18,927	18,513	15,869	13,464	14,426	17,311	12,527	238,161
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	171,607	162,361	157,538	112,395	116,464	107,255	104,909	89,922	76,298	81,747	98,097	70,988	1,349,580
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	48,960					80,341						9,808	139,109
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	277,440					455,263						55,580	788,283
R24-##E1	Manholes - New	361.20	19,645	19,645	19,645	19,645	19,645	19,645	17,668	19,100	21,965	34,858	45,362	48,228	305,053
R24-##F1	Manholes - Replaced	361.20	77,210	69,047	61,436	67,728	64,942	43,839	38,726	39,532	51,634	54,054	70,997	175,005	814,151
R24-##G1	Laterals - New	363.00	60,962	60,962	60,962	60,962	60,962	60,962	92,547	84,670	155,558	167,372	126,022	192,972	1,184,914
R24-##H1	Laterals - Replaced	363.00	355,432	309,273	293,215	311,132	283,022	254,332	122,261	141,070	164,582	176,338	211,605	579,737	3,201,998
R24-##M1	Security Equipment and Systems	396.00							125	4,375	9,125	14,875	14,125	12,500	55,125
R24-##N1	Offices and Operations Centers	354.20							1,722	2,336	1,906	2,459	2,459	3,382	14,264
R24-##N1	Offices and Operations Centers	354.70							1,252	1,699	1,386	1,789	1,789	2,459	10,374
R24-##N1	Offices and Operations Centers	394.00							157	212	173	224	224	307	1,297
R24-##O1	Transportation Equipment and Vehicles	391.00							1,333	2,666	2,666	7,997	15,995	18,660	49,317
R24-##P1	Tools and Equipment	394.00	2,668	2,668	2,668	2,668	2,668	2,668	1,184	3,158	3,948	4,738	5,527	7,106	41,668
R24-##P1	Tools and Equipment	393.00	9,337	9,337	9,337	9,337	9,337	9,337	4,146	11,054	13,818	16,582	19,345	24,872	145,836
R24-##P1	Tools and Equipment	397.00	1,334	1,334	1,334	1,334	1,334	1,334	592	1,579	1,974	2,369	2,764	3,553	20,834
R24-##Q1	Process Plant Facilities and Equipment	354.20	26,614	26,614	26,614	26,614	26,614	26,614	15,161	18,952	17,056	17,056	18,952	26,912	273,771
R24-##Q1	Process Plant Facilities and Equipment	354.70	15,968	15,968	15,968	15,968	15,968	15,968	9,097	11,371	10,234	10,234	11,371	16,147	164,263
R24-##Q1	Process Plant Facilities and Equipment	380.00	65,203	65,203	65,203	65,203	65,203	65,203	37,145	46,432	41,788	41,788	46,432	65,933	670,739
R24-##Q1	Process Plant Facilities and Equipment	371.00	25,283	25,283	25,283	25,283	25,283	25,283	14,403	18,004	16,204	16,204	18,004	25,566	260,083
I24-130007	Exeter WW EQ Tanks	360.10						1,000,000							1,000,000
I24-130010	Exeter WW Lincoln Road Pump Station Upgrade	371.00	32,864	32,864	32,864	32,864	32,864								164,321
I24-260001-02	Claysville Electrical Improvements	355.00											150,000		150,000
I24-940009	York WW New Boilers and Boiler Lines	398.00									2,050,869	150,000	200,000	100,000	2,500,869
			$1,759,507	$1,656,017	$901,868	$1,182,571	$2,409,480	$2,186,971	$978,496	$1,246,490	$3,507,601	$1,822,066	$2,296,575	$1,989,923	$21,937,567

Pennsylvania-American Water Company - Wastewater SSS General Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Retirements

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$4,554	$6,989	$862	$3,479	$14,071		$4,206	$6,209	$7,210	$8,512	$10,315	$4,545	$70,953
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	25,805	39,605	4,886	19,717	79,738		23,834	35,183	40,858	48,235	58,449	25,756	402,066
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	1,893	1,791	1,738	1,240	1,285	1,183	1,157	992	842	902	1,082	783	14,889
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	10,728	10,150	9,849	7,026	7,281	6,705	6,559	5,622	4,770	5,111	6,133	4,438	84,370
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	2,448					4,017						490	6,955
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	13,872					22,763						2,779	39,414
R24-##F1	Manholes - Replaced	361.20	9,265	8,286	7,372	8,127	7,793	5,261	4,647	4,744	6,196	6,487	8,520	21,001	97,698
R24-##H1	Laterals - Replaced	363.00	42,652	37,113	35,186	37,336	33,963	30,520	14,671	16,928	19,750	21,161	25,393	69,568	384,240
R24-##L1	SCADA Equipment and Systems	390.00	268	268	268	268	268	268	268	268	268	268	268	268	3,211
R24-##M1	Security Equipment and Systems	396.00	12,647	12,647	12,647	12,647	12,647	12,647	12,647	12,647	12,647	12,647	12,647	12,647	151,770
R24-##N1	Offices and Operations Centers	354.20							80	109	89	115	115	158	665
R24-##N1	Offices and Operations Centers	354.70							58	79	65	83	83	115	484
R24-##N1	Offices and Operations Centers	394.00							7	10	8	10	10	14	60
R24-##P1	Tools and Equipment	394.00							2,780	7,293	9,063	10,885	12,677	16,311	59,009
R24-##P1	Tools and Equipment	393.00							700	1,868	2,335	2,801	3,268	4,202	15,175
R24-##P1	Tools and Equipment	397.00							289	772	965	1,158	1,350	1,736	6,270
R24-##Q1	Process Plant Facilities and Equipment	354.20	1,863	1,863	1,863	1,863	1,863	1,863	2,507	3,133	2,820	2,820	3,133	4,449	30,040
R24-##Q1	Process Plant Facilities and Equipment	354.70	1,118	1,118	1,118	1,118	1,118	1,118	1,504	1,880	1,692	1,692	1,880	2,670	18,024
R24-##Q1	Process Plant Facilities and Equipment	380.00	4,564	4,564	4,564	4,564	4,564	4,564	6,141	7,676	6,909	6,909	7,676	10,901	73,598
R24-##Q1	Process Plant Facilities and Equipment	371.00	1,770	1,770	1,770	1,770	1,770	1,770	2,381	2,977	2,679	2,679	2,977	4,227	28,538
I24-260001-02	Claysville Electrical Improvements	355.00											720		720
I24-940008	York WW Propspect Street Interceptor	361.10									350,000				350,000
			$133,447	$126,164	$82,123	$99,155	$166,361	$92,679	$84,437	$108,390	$469,164	$132,473	$156,697	$187,058	$1,838,148

Pennsylvania-American Water Company - Wastewater SSS General Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$69,346	$73,115	$41,457	$61,809	$79,145	$73,869	$24,845	$36,675	$42,591	$50,281	$60,929	$63,294	$677,356
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	392,960	414,318	234,926	350,252	448,488	418,593	140,786	207,826	241,348	284,923	345,262	358,668	3,838,349
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	14,250	14,093	14,250	15,816	15,816	18,008	12,057	10,335	8,769	9,395	11,274	12,527	156,590
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	80,748	79,861	80,748	89,622	89,622	102,046	68,325	58,565	49,691	53,240	63,889	70,988	887,345
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	9,705	10,221	10,738	9,911	9,911	9,292	3,097	5,472	7,330	8,260	9,499	9,808	103,245
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	54,995	57,920	60,847	56,165	56,165	52,655	17,552	31,007	41,539	46,804	53,825	55,580	585,053
R24-##E1	Manholes - New	361.20	57,300	32,948	45,362	61,119	38,200	55,390	18,211	19,688	22,640	35,935	46,762	49,715	483,270
R24-##F1	Manholes - Replaced	361.20	156,133	173,289	147,553	154,417	209,319	157,848	84,661	86,425	112,882	118,176	155,211	179,907	1,735,820
R24-##G1	Laterals - New	363.00	169,343	210,693	139,805	206,754	196,910	226,454	94,815	86,747	159,367	171,470	129,110	197,697	1,989,165
R24-##H1	Laterals - Replaced	363.00	1,025,689	1,126,028	903,052	936,499	1,170,626	1,003,392	588,033	678,500	791,585	848,126	1,017,753	1,130,835	11,220,118
R24-##M1	Security Equipment and Systems	396.00	8,875	8,875	10,125	14,250	14,375	13,375	129	4,515	9,416	15,348	14,575	12,898	126,756
R24-##N1	Offices and Operations Centers	354.20	6,763	7,685	7,993	8,608	8,300	7,870	1,790	2,430	1,982	2,558	2,558	3,518	62,055
R24-##N1	Offices and Operations Centers	354.70	4,919	5,589	5,813	6,260	6,037	5,724	1,302	1,767	1,442	1,860	1,860	2,558	45,131
R24-##N1	Offices and Operations Centers	394.00	615	699	727	783	755	715	163	221	180	233	233	320	5,641
R24-##O1	Transportation Equipment and Vehicles	391.00	30,656	34,655	37,321	39,986	39,986	34,655	2,108	4,215	4,215	12,646	25,292	29,507	295,242
R24-##P1	Tools and Equipment	394.00	8,212	8,291	9,080	9,080	9,238	9,396	1,242	3,312	4,140	4,968	5,796	7,452	80,207
R24-##P1	Tools and Equipment	393.00	28,741	29,018	31,782	31,782	32,334	32,885	4,346	11,592	14,490	17,389	20,285	26,082	280,726
R24-##P1	Tools and Equipment	397.00	4,106	4,145	4,540	4,540	4,619	4,698	621	1,656	2,070	2,484	2,898	3,726	40,104
R24-##Q1	Process Plant Facilities and Equipment	354.20	39,799	40,557	44,347	44,347	48,138	47,758	16,753	20,941	18,847	18,847	20,941	29,737	391,012
R24-##Q1	Process Plant Facilities and Equipment	354.70	23,879	24,334	26,608	26,608	28,883	28,655	10,052	12,565	11,308	11,308	12,565	17,842	234,607
R24-##Q1	Process Plant Facilities and Equipment	380.00	97,507	99,364	108,650	108,650	117,937	117,008	41,046	51,306	46,175	46,175	51,306	72,855	957,980
R24-##Q1	Process Plant Facilities and Equipment	371.00	37,809	38,529	42,130	42,130	45,731	45,370	15,916	19,894	17,905	17,905	19,894	28,250	371,462
I24-130007	Exeter WW EQ Tanks	360.10												14,840,424	14,840,424
I24-18XX01	UPT WW Regal Oaks Phase IIB Main Extention & Pump Station Improvements	361.10												1,600,000	1,600,000
I24-600008	Fairview South WWTP Dewatering and Chemical Improvements	380.00						2,432,817	252,528	252,528	252,528	252,528	252,528	252,528	3,947,983
I24-940005	EPA Project 8 - Outfall 001 Improvements	354.20						1,150,445							1,150,445
			$2,322,347	$2,494,229	$2,007,853	$2,279,388	$2,670,535	$6,048,919	$1,400,378	$1,608,182	$1,862,440	$2,030,859	$2,324,243	$19,056,714	$46,106,087

Pennsylvania-American Water Company - Wastewater SSS General Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Retirements

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$3,908	$4,120	$2,336	$3,483	$4,460	$4,163	$1,400	$2,067	$2,400	$2,834	$3,434	$3,567	$38,173
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	22,145	23,349	13,239	19,739	25,275	23,590	7,934	11,712	13,601	16,057	19,457	20,213	216,311
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	891	881	891	989	989	1,126	754	646	548	587	705	783	9,789
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	5,048	4,993	5,048	5,603	5,603	6,380	4,271	3,661	3,107	3,328	3,994	4,438	55,474
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	1,417	1,492	1,568	1,447	1,447	1,357	452	799	1,070	1,206	1,387	1,432	15,076
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	8,030	8,457	8,885	8,201	8,201	7,689	2,563	4,528	6,065	6,834	7,859	8,116	85,429
R24-##F1	Manholes - Replaced	361.20	28,495	31,627	26,930	28,182	38,203	28,809	15,451	15,773	20,602	21,568	28,327	32,834	316,802
R24-##H1	Laterals - Replaced	363.00	266,423	292,486	234,568	243,256	304,070	260,631	152,742	176,241	205,614	220,301	264,361	293,734	2,914,427
R24-##M1	Security Equipment and Systems	396.00	665	665	665	665	665	665	665	665	665	665	665	665	7,975
R24-##N1	Offices and Operations Centers	354.20	315	358	373	401	387	367	83	113	92	119	119	164	2,893
R24-##N1	Offices and Operations Centers	354.70	229	261	271	292	281	267	61	82	67	87	87	119	2,104
R24-##N1	Offices and Operations Centers	394.00	29	33	34	36	35	33	8	10	8	11	11	15	263
R24-##P1	Tools and Equipment	394.00	1,698	1,715	1,878	1,878	1,911	1,943	257	684	855	1,026	1,196	1,538	16,579
R24-##P1	Tools and Equipment	393.00	7,222	7,292	7,986	7,986	8,125	8,264	1,092	2,913	3,641	4,370	5,097	6,554	70,543
R24-##P1	Tools and Equipment	397.00	1,523	1,538	1,685	1,685	1,714	1,743	230	614	768	922	1,075	1,383	14,880
R24-##Q1	Process Plant Facilities and Equipment	354.20	6,580	6,705	7,332	7,332	7,958	7,896	2,770	3,462	3,116	3,116	3,462	4,916	64,645
R24-##Q1	Process Plant Facilities and Equipment	354.70	3,948	4,023	4,399	4,399	4,775	4,737	1,662	2,077	1,870	1,870	2,077	2,950	38,787
R24-##Q1	Process Plant Facilities and Equipment	380.00	16,121	16,428	17,963	17,963	19,498	19,345	6,786	8,482	7,634	7,634	8,482	12,045	158,381
R24-##Q1	Process Plant Facilities and Equipment	371.00	6,251	6,370	6,965	6,965	7,561	7,501	2,631	3,289	2,960	2,960	3,289	4,670	61,413
I24-130007	Exeter WW EQ Tanks	360.10												2,000,000	2,000,000
			$380,939	$412,793	$343,015	$360,503	$441,158	$386,504	$201,813	$237,820	$274,684	$295,494	$355,086	$2,400,137	$6,089,944

Pennsylvania-American Water Company - BASA WW Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2025 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00					$120,000	$60,000	$13,606	$20,084	$23,324	$27,535	$33,366	$34,662	$332,577
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10					680,000	340,000	77,098	113,811	132,167	156,031	189,073	196,420	1,884,600
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	328	325	328	364	364	415	278	238	202	216	260	288	3,606
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	1,859	1,839	1,859	2,064	2,064	2,350	1,574	1,349	1,144	1,226	1,471	1,634	20,434
R24-##E1	Manholes - New	361.20	9,600	5,520	7,600	10,240	6,400	9,280	2,960	3,200	3,680	5,840	7,600	8,080	80,000
R24-##F1	Manholes - Replaced	361.20	770	854	727	761	1,032	778	406	414	541	567	744	863	8,457
R24-##G1	Laterals - New	363.00	645	802	532	787	750	866	352	322	592	637	480	735	7,500
R24-##H1	Laterals - Replaced	363.00	8,033	8,819	7,073	7,335	9,168	7,859	4,541	5,239	6,112	6,549	7,859	8,732	87,319
R24-##N1	Offices and Operations Centers	354.20			82,500	60,500	68,750	13,750	12,838	17,423	14,213	18,340	18,340	25,217	331,871
R24-##N1	Offices and Operations Centers	354.70			60,000	44,000	50,000	10,000	9,337	12,671	10,337	13,338	13,338	18,340	241,360
R24-##N1	Offices and Operations Centers	394.00			7,500	5,500	6,250	1,250	1,167	1,584	1,292	1,667	1,667	2,292	30,170
R24-##P1	Tools and Equipment	394.00							1,257	3,353	4,192	5,030	5,869	7,545	27,247
R24-##P1	Tools and Equipment	393.00							4,401	11,737	14,671	17,606	20,540	26,408	95,363
R24-##P1	Tools and Equipment	397.00							629	1,677	2,096	2,515	2,934	3,773	13,623
R24-##Q1	Process Plant Facilities and Equipment	354.20							17,760	22,200	19,980	19,980	22,200	31,524	133,643
R24-##Q1	Process Plant Facilities and Equipment	354.70							10,656	13,320	11,988	11,988	13,320	18,914	80,186
R24-##Q1	Process Plant Facilities and Equipment	380.00							43,512	54,389	48,950	48,950	54,389	77,233	327,424
R24-##Q1	Process Plant Facilities and Equipment	371.00							16,872	21,090	18,981	18,981	21,090	29,947	126,960
I24-320009	Butler WW - Odor Control Improvements	389.10												445,667	445,667
			$21,235	$18,159	$168,119	$131,551	$944,778	$446,548	$219,241	$304,102	$314,462	$356,996	$414,540	$938,275	$4,278,006

Pennsylvania-American Water Company - BASA WW Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Retirements

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2025 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00					$5,250	$3,300	$767	$1,132	$1,314	$1,552	$1,880	$1,953	$17,148
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10					29,750	18,700	4,345	6,414	7,448	8,793	10,655	11,069	97,175
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	21	20	21	23	23	26	17	15	13	14	16	18	225
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	116	115	116	129	129	147	98	84	72	77	92	102	1,277
R24-##F1	Manholes - Replaced	361.20	140	156	133	139	188	142	74	76	99	103	136	157	1,543
R24-##H1	Laterals - Replaced	363.00	2,087	2,291	1,837	1,905	2,382	2,041	1,179	1,361	1,588	1,701	2,041	2,268	22,681
R24-##N1	Offices and Operations Centers	354.70			2,796	2,050	2,330	466	435	591	482	622	622	855	11,250
R24-##P1	Tools and Equipment	393.00							744	1,983	2,479	2,974	3,470	4,462	16,111
R24-##P1	Tools and Equipment	397.00							106	283	354	425	496	637	2,302
R24-##Q1	Process Plant Facilities and Equipment	354.70							1,762	2,202	1,982	1,982	2,202	3,127	13,257
R24-##Q1	Process Plant Facilities and Equipment	380.00							7,194	8,992	8,093	8,093	8,992	12,769	54,132
R24-##Q1	Process Plant Facilities and Equipment	371.00							2,789	3,487	3,138	3,138	3,487	4,951	20,990
			$2,364	$2,582	$4,903	$4,246	$40,052	$24,822	$19,511	$26,619	$27,061	$29,474	$34,090	$42,370	$258,093

Pennsylvania-American Water Company - BASA WW Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$29,802	$31,422	$17,817	$26,563	$34,013	$31,746	$10,677	$15,762	$18,304	$21,609	$26,185	$27,202	$291,102
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	168,880	178,059	100,961	150,523	192,743	179,896	60,504	89,317	103,722	122,450	148,381	154,143	1,649,578
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	328	325	328	364	364	415	278	238	202	216	260	288	3,606
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	1,859	1,839	1,859	2,064	2,064	2,350	1,574	1,349	1,144	1,226	1,471	1,634	20,434
R24-##E1	Manholes - New	361.20	9,600	5,520	7,600	10,240	6,400	9,280	3,051	3,299	3,794	6,020	7,834	8,329	80,967
R24-##F1	Manholes - Replaced	361.20	770	854	727	761	1,032	778	417	426	556	583	765	887	8,556
R24-##G1	Laterals - New	363.00	645	802	532	787	750	866	361	330	607	653	492	753	7,578
R24-##H1	Laterals - Replaced	363.00	8,033	8,819	7,073	7,335	9,168	7,859	4,605	5,315	6,200	6,643	7,971	8,857	87,877
R24-##N1	Offices and Operations Centers	354.20	50,435	57,312	59,605	64,191	61,897	58,688	13,354	18,123	14,785	19,077	19,077	26,231	462,773
R24-##N1	Offices and Operations Centers	354.70	36,680	41,681	43,349	46,684	45,016	42,682	9,712	13,181	10,753	13,874	13,874	19,077	336,562
R24-##N1	Offices and Operations Centers	394.00	4,585	5,210	5,419	5,836	5,627	5,335	1,214	1,648	1,344	1,734	1,734	2,385	42,070
R24-##P1	Tools and Equipment	394.00	8,719	8,803	9,641	9,641	9,809	9,977	1,319	3,516	4,396	5,275	6,154	7,912	85,161
R24-##P1	Tools and Equipment	393.00	30,516	30,810	33,743	33,743	34,331	34,918	4,615	12,308	15,385	18,462	21,539	27,693	298,064
R24-##P1	Tools and Equipment	397.00	4,359	4,401	4,820	4,820	4,904	4,988	659	1,758	2,198	2,637	3,077	3,956	42,581
R24-##Q1	Process Plant Facilities and Equipment	354.20	46,620	47,507	51,947	51,947	56,387	55,943	19,624	24,530	22,077	22,077	24,530	34,833	458,026
R24-##Q1	Process Plant Facilities and Equipment	354.70	27,972	28,504	31,168	31,168	33,832	33,566	11,775	14,718	13,246	13,246	14,718	20,900	274,816
R24-##Q1	Process Plant Facilities and Equipment	380.00	114,218	116,393	127,271	127,271	138,149	137,061	48,080	60,100	54,090	54,090	60,100	85,341	1,122,163
R24-##Q1	Process Plant Facilities and Equipment	371.00	44,289	45,132	49,350	49,350	53,568	53,146	18,643	23,304	20,974	20,974	23,304	33,091	435,125
I24-320001	Butler WW - Alameda Park	361.10						3,350,000							3,350,000
I24-320002	Butler WW - CAP Improvements - Fischer H	354.20												4,240,000	4,240,000
I24-320003	Butler WW - CAP Improvements - Brewster	354.20												5,706,000	5,706,000
I24-320004	Butler WW - CAP Improvements - Brewster	354.20												5,206,000	5,206,000
I24-320005	Butler WW - CAP Improvements - Greenwood	354.20												2,506,000	2,506,000
I24-320006	Butler WW - CAP Improvements - Benbrook	354.20												2,536,000	2,536,000
I24-320007	Butler WW - CAP Improvements - Bryson Li	354.20												1,801,000	1,801,000
I24-320008	Butler WW - System Saftey Improvements	389.10						3,321,000							3,321,000
I24-320009	Butler WW - Odor Control Improvements	389.10	108,111	108,111	108,111										324,333
I24-320011	Butler WW SCADA Improvements	396.00												1,348,785	1,348,785
I24-320012	Butler WW - Collection System Improvements	361.10												3,000,000	3,000,000
			$696,420	$721,506	$661,323	$623,290	$690,056	$7,340,495	$210,461	$289,221	$293,776	$330,846	$381,466	$26,807,298	$39,046,157

Pennsylvania-American Water Company - BASA WW Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Retirements

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$1,680	$1,771	$1,004	$1,497	$1,917	$1,789	$602	$888	$1,032	$1,218	$1,476	$1,533	$16,405
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	9,517	10,035	5,690	8,483	10,862	10,138	3,410	5,033	5,845	6,901	8,362	8,687	92,963
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	21	20	21	23	23	26	17	15	13	14	16	18	225
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	116	115	116	129	129	147	98	84	72	77	92	102	1,277
R24-##F1	Manholes - Replaced	361.20	140	156	133	139	188	142	76	78	102	106	140	162	1,562
R24-##H1	Laterals - Replaced	363.00	2,087	2,291	1,837	1,905	2,382	2,041	1,196	1,380	1,610	1,725	2,071	2,300	22,826
R24-##N1	Offices and Operations Centers	354.70	1,710	1,943	2,021	2,177	2,099	1,990	453	615	501	647	647	890	15,693
R24-##P1	Tools and Equipment	397.00	737	744	814	814	829	843	111	297	371	446	520	668	7,194
R24-##Q1	Process Plant Facilities and Equipment	354.70	4,624	4,713	5,153	5,153	5,593	5,549	1,947	2,433	2,190	2,190	2,433	3,455	45,435
R24-##Q1	Process Plant Facilities and Equipment	380.00	18,883	19,243	21,041	21,041	22,840	22,660	7,949	9,936	8,943	8,943	9,936	14,109	185,525
R24-##Q1	Process Plant Facilities and Equipment	371.00	7,322	7,462	8,159	8,159	8,856	8,787	3,082	3,853	3,468	3,468	3,853	5,471	71,938
I24-320001	Butler WW - Alameda Park	361.10						50,000							50,000
I24-320011	Butler WW SCADA Improvements	396.00												40,000	40,000
I24-320012	Butler WW - Collection System Improvements	361.10												25,000	25,000
			$46,837	$48,492	$45,989	$49,520	$55,718	$104,112	$18,941	$24,613	$24,146	$25,733	$29,545	$102,396	$576,042

Pennsylvania-American Water Company - Wastewater CSS Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	360.10	$38,026	$58,363	$7,200	$29,054	$117,503		$35,122	$51,846	$60,208	$71,079	$86,131	$95,497	$650,029
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	215,479	330,722	40,800	164,642	665,849		199,022	293,795	341,181	402,783	488,078	541,148	3,683,499
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	14,251	13,483	13,083	9,334	9,672	8,907	8,712	7,468	6,336	6,789	8,146	8,146	114,327
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	80,756	76,405	74,136	52,892	54,807	50,473	49,369	42,316	35,905	38,469	46,163	46,163	647,854
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	23,040					37,807							60,847
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	130,560					214,242							344,802
R24-##E1	Manholes - New	361.20	18,434	18,434	18,434	18,434	18,434	18,434	19,795	21,400	24,610	39,055	50,825	54,035	320,324
R24-##F1	Manholes - Replaced	361.20	36,334	32,493	28,911	31,872	30,561	20,630	18,224	18,603	24,298	25,437	33,410	33,410	334,185
R24-##G1	Laterals - New	363.00	32,654	32,654	32,654	32,654	32,654	32,654	43,322	39,635	72,818	78,349	58,992	90,331	579,369
R24-##H1	Laterals - Replaced	363.00	167,262	145,540	137,984	146,415	133,187	119,686	57,534	66,386	77,450	82,982	99,579	99,579	1,333,584
R24-##M1	Security Equipment and Systems	396.00							180	6,300	13,140	21,420	20,340	18,000	79,380
R24-##N1	Offices and Operations Centers	354.20							5,635	7,648	6,239	8,051	8,051	11,070	46,694
R24-##N1	Offices and Operations Centers	354.70							4,098	5,562	4,538	5,855	5,855	8,051	33,959
R24-##N1	Offices and Operations Centers	394.00							512	695	567	732	732	1,006	4,245
R24-##O1	Transportation Equipment and Vehicles	391.00							1,738	3,475	3,475	10,426	20,852	24,327	64,293
R24-##P1	Tools and Equipment	394.00							1,227	3,271	4,089	4,907	5,725	7,360	26,579
R24-##P1	Tools and Equipment	393.00							4,294	11,450	14,312	17,174	20,037	25,762	93,028
R24-##P1	Tools and Equipment	397.00							613	1,636	2,045	2,453	2,862	3,680	13,290
R24-##Q1	Process Plant Facilities and Equipment	354.20	67,000	72,535	47,820	101,646	60,859	458,055	13,775	17,218	15,497	15,497	17,218	24,450	911,571
R24-##Q1	Process Plant Facilities and Equipment	354.70	40,200	43,521	28,692	60,988	36,516	274,833	8,265	10,331	9,298	9,298	10,331	14,670	546,942
R24-##Q1	Process Plant Facilities and Equipment	380.00	164,150	177,710	117,159	249,034	149,106	1,122,236	33,748	42,185	37,967	37,967	42,185	59,902	2,233,348
R24-##Q1	Process Plant Facilities and Equipment	371.00	63,650	68,908	45,429	96,564	57,816	435,153	13,086	16,357	14,722	14,722	16,357	23,227	865,992
I24-120024	Duquesne Two Clarifiers Rehabilitation - First Clarifier	380.00					629,316		37,635	37,635	37,635	37,635			779,854
I24-920024-06	Scranton WWTP Plant Lab	394.00						1,845,322						581,077	2,426,399
I24-920036	Scranton WW Emergency Generator	355.00	151,888	151,888	151,888	151,888	151,888	151,888							911,327
I24-920038	Outfall #006 - Gardner Avenue	354.20	39,515	39,515	39,515	39,515	39,515	39,515							237,088
I24-920039	Scr. WWTP CSO 003 Flow Metering Manhole & Meter	354.20	57,727	57,727	57,727	57,727	57,727	57,727							346,359
			$1,340,925	$1,319,898	$841,430	$1,242,657	$2,245,408	$4,887,561	$555,906	$705,213	$806,329	$931,080	$1,041,870	$1,770,892	$17,689,168

Pennsylvania-American Water Company - Wastewater CSS Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Retirements

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$3,803	$5,836	$720	$2,905	$11,750		$3,512	$5,185	$6,021	$7,108	$8,613	$9,550	$65,003
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	21,548	33,072	4,080	16,464	66,585		19,902	29,379	34,118	40,278	48,808	54,115	368,350
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	1,425	1,348	1,308	933	967	891	871	747	634	679	815	815	11,433
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	8,076	7,641	7,414	5,289	5,481	5,047	4,937	4,232	3,590	3,847	4,616	4,616	64,785
R24-##D1	Collection Sewers Force Mains - Relocated	360.10	1,152					1,890							3,042
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10	6,528					10,712							17,240
R24-##F1	Manholes - Replaced	361.20	4,360	3,899	3,469	3,825	3,667	2,476	2,187	2,232	2,916	3,052	4,009	4,009	40,102
R24-##H1	Laterals - Replaced	363.00	25,089	21,831	20,698	21,962	19,978	17,953	8,630	9,958	11,618	12,447	14,937	14,937	200,038
R24-##N1	Offices and Operations Centers	354.20							394	535	437	564	564	775	3,269
R24-##N1	Offices and Operations Centers	394.00							36	49	40	51	51	70	297
R24-##P1	Tools and Equipment	394.00	177	177	177	177	177	177	177	177	177	177	177	177	2,121
R24-##Q1	Process Plant Facilities and Equipment	354.20	4,690	5,077	3,347	7,115	4,260	32,064	964	1,205	1,085	1,085	1,205	1,711	63,810
R24-##Q1	Process Plant Facilities and Equipment	380.00	11,491	12,440	8,201	17,432	10,437	78,557	2,362	2,953	2,658	2,658	2,953	4,193	156,334
R24-##Q1	Process Plant Facilities and Equipment	371.00	4,456	4,824	3,180	6,759	4,047	30,461	916	1,145	1,031	1,031	1,145	1,626	60,619
I24-120024	Duquesne Two Clarifiers Rehabilitation - First Clarifier	380.00					84,000								84,000
I24-920046	WWTP Final Clarifiers Drain Valve/Pipe Vault Replacement	380.00												35,000	35,000
			$92,793	$96,145	$52,594	$82,863	$211,350	$180,227	$44,889	$57,797	$64,323	$72,976	$87,893	$131,594	$1,175,443

Pennsylvania-American Water Company - Wastewater CSS Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	360.10	$82,109	$86,571	$49,086	$73,184	$93,711	$87,464	$29,417	$43,425	$50,429	$59,534	$72,141	$74,943	$802,015
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	465,284	490,570	278,157	414,708	531,029	495,629	166,696	246,075	285,765	337,361	408,802	424,678	4,544,751
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	41,888	41,427	41,888	46,491	46,491	52,934	35,443	30,380	25,777	27,618	33,142	36,824	460,304
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	237,364	234,756	237,364	263,448	263,448	299,962	200,846	172,153	146,070	156,504	187,804	208,671	2,608,388
R24-##D1	Collection Sewers Force Mains - Relocated	360.10													-
R24-##D1	Collection Sewers Gravity Mains - Relocated	361.10													-
R24-##E1	Manholes - New	361.20	64,200	36,915	50,825	68,480	42,800	62,060	20,405	22,060	25,369	40,260	52,393	55,702	541,469
R24-##F1	Manholes - Replaced	361.20	70,847	78,632	66,954	70,068	94,980	71,626	38,417	39,216	51,222	53,623	70,429	81,634	787,648
R24-##G1	Laterals - New	363.00	79,270	98,627	65,444	96,784	92,175	106,003	44,383	40,605	74,600	80,267	60,437	92,543	931,138
R24-##H1	Laterals - Replaced	363.00	18,988	20,845	16,718	17,337	21,671	18,575	10,885	12,561	14,654	15,701	18,841	20,934	207,710
R24-##M1	Security Equipment and Systems	396.00	12,780	12,780	14,580	20,520	20,700	19,260	186	6,501	13,559	22,102	20,988	18,574	182,530
R24-##N1	Offices and Operations Centers	354.20	22,139	25,158	26,165	28,177	27,171	25,762	5,862	7,956	6,490	8,374	8,374	11,515	203,143
R24-##N1	Offices and Operations Centers	354.70	16,101	18,297	19,029	20,492	19,761	18,736	4,263	5,786	4,720	6,090	6,090	8,374	147,740
R24-##N1	Offices and Operations Centers	394.00	2,013	2,287	2,379	2,562	2,470	2,342	533	723	590	761	761	1,047	18,468
R24-##O1	Transportation Equipment and Vehicles	391.00	39,966	45,179	48,654	52,129	52,128	45,179	2,748	5,495	5,495	16,486	32,972	38,468	384,899
R24-##P1	Tools and Equipment	394.00	8,505	8,587	9,405	9,405	9,569	9,732	1,286	3,430	4,288	5,146	6,003	7,718	83,075
R24-##P1	Tools and Equipment	393.00	29,769	30,055	32,918	32,918	33,490	34,063	4,503	12,007	15,008	18,010	21,011	27,014	290,764
R24-##P1	Tools and Equipment	397.00	4,253	4,294	4,703	4,703	4,784	4,866	643	1,715	2,144	2,573	3,002	3,859	41,538
R24-##Q1	Process Plant Facilities and Equipment	354.20	36,159	36,847	40,291	40,291	43,734	43,390	15,221	19,026	17,123	17,123	19,026	27,017	355,248
R24-##Q1	Process Plant Facilities and Equipment	354.70	21,695	22,108	24,175	24,175	26,241	26,034	9,132	11,416	10,274	10,274	11,416	16,210	213,149
R24-##Q1	Process Plant Facilities and Equipment	380.00	88,589	90,276	98,713	98,713	107,149	106,306	37,291	46,613	41,952	41,952	46,613	66,191	870,358
R24-##Q1	Process Plant Facilities and Equipment	371.00	34,351	35,005	38,276	38,276	41,548	41,221	14,460	18,075	16,267	16,267	18,075	25,666	337,486
I24-120012	McKeesport Replace Glenn Avenue Pump Station	371.00		1,451,573	85,136	85,136	85,136	85,136							1,792,118
I24-120020	McKeesport White Street Interceptor Upgrades	361.10						1,296,800	29,000	29,000	29,000	29,000	29,000	29,000	1,470,800
I24-12XX1601	31st Street stormwater line separation - Phase I	361.10												3,214,500	3,214,500
I24-190004	Kane WW - Kinzua Rd. WWTP CAP Improvements	380.00												15,938,041	15,938,041
I24-920022	Outfall #027 - Washington-Locust	354.20												5,971,954	5,971,954
I24-920024-06	Scranton WWTP Plant Lab	394.00	43,750	43,750	43,750	43,750									175,000
I24-92XX311	Outfall #034 E Parker Street Regulator	382.00						315,000							315,000
I24-92XX312	Outfall #036 Tioga Street Regulator	382.00						315,000							315,000
I24-92XX313	Outfall #069 Crane Street Regulator	382.00						315,000							315,000
I24-92XX314	Outfall #074 Marion Street Regulator	382.00						315,000							315,000
I24-92XX315	Outfall #076 Sanderson-Marion Regulator	382.00						315,000							315,000
			$1,420,018	$2,914,540	$1,294,607	$1,551,746	$1,660,185	$4,528,080	$671,620	$774,218	$840,795	$965,027	$1,127,321	$26,401,078	$44,149,234

Pennsylvania-American Water Company - Wastewater CSS Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Retirements

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##B1	Collection Sewers Force Mains - Replaced/Restored	363.00	$8,211	$8,657	$4,909	$7,318	$9,371	$8,746	$2,942	$4,343	$5,043	$5,953	$7,214	$7,494	$80,201
R24-##B1	Collection Sewers Gravity Mains - Replaced/Restored	361.10	46,528	49,057	27,816	41,471	53,103	49,563	16,670	24,608	28,576	33,736	40,880	42,468	454,475
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	4,189	4,143	4,189	4,649	4,649	5,293	3,544	3,038	2,578	2,762	3,314	3,682	46,030
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	23,736	23,476	23,736	26,345	26,345	29,996	20,085	17,215	14,607	15,650	18,780	20,867	260,839
R24-##F1	Manholes - Replaced	361.20	8,502	9,436	8,035	8,408	11,398	8,595	4,610	4,706	6,147	6,435	8,451	9,796	94,518
R24-##H1	Laterals - Replaced	363.00	2,848	3,127	2,508	2,601	3,251	2,786	1,633	1,884	2,198	2,355	2,826	3,140	31,157
R24-##M1	Security Equipment and Systems	396.00	192	192	192	192	192	192	192	192	192	192	192	192	2,300
R24-##N1	Offices and Operations Centers	354.20	1,550	1,761	1,832	1,972	1,902	1,803	410	557	454	586	586	806	14,220
R24-##N1	Offices and Operations Centers	354.70	1,127	1,281	1,332	1,434	1,383	1,312	298	405	330	426	426	586	10,342
R24-##N1	Offices and Operations Centers	394.00	141	160	167	179	173	164	37	51	41	53	53	73	1,293
R24-##P1	Tools and Equipment	394.00	505	505	505	505	505	505	505	505	505	505	505	505	6,064
R24-##P1	Tools and Equipment	393.00	498	498	498	498	498	498	498	498	498	498	498	498	5,970
R24-##Q1	Process Plant Facilities and Equipment	354.20	2,531	2,579	2,820	2,820	3,061	3,037	1,065	1,332	1,199	1,199	1,332	1,891	24,867
R24-##Q1	Process Plant Facilities and Equipment	354.70	1,519	1,548	1,692	1,692	1,837	1,822	639	799	719	719	799	1,135	14,920
R24-##Q1	Process Plant Facilities and Equipment	380.00	6,201	6,319	6,910	6,910	7,500	7,441	2,610	3,263	2,937	2,937	3,263	4,633	60,925
R24-##Q1	Process Plant Facilities and Equipment	371.00	2,405	2,450	2,679	2,679	2,908	2,885	1,012	1,265	1,139	1,139	1,265	1,797	23,624
I24-120012	McKeesport Replace Glenn Avenue Pump Station	371.00		30,000											30,000
I24-120020	McKeesport White Street Interceptor Upgrades	361.10						25,247							25,247
I24-190004	Kane WW - Kinzua Rd. WWTP CAP Improvements	380.00												200,000	200,000
I24-92XX311	Outfall #034 E Parker Street Regulator	382.00						10,000							10,000
I24-92XX312	Outfall #036 Tioga Street Regulator	382.00						10,000							10,000
I24-92XX313	Outfall #069 Crane Street Regulator	382.00						10,000							10,000
I24-92XX314	Outfall #074 Marion Street Regulator	382.00						10,000							10,000
I24-92XX315	Outfall #076 Sanderson-Marion Regulator	382.00						10,000							10,000
			$110,682	$145,188	$89,818	$109,674	$128,076	$199,887	$56,751	$64,660	$67,162	$75,145	$90,386	$299,564	$1,436,993

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Additions

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10									$750	$750	$750	$750	$3,000
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10									4,250	4,250	4,250	4,250	17,000
R24-##F1	Manholes - Replaced	361.20									4,000	4,000	4,000	4,000	16,000
R24-##H1	Laterals - Replaced	363.00									3,000	3,000	3,000	3,000	12,000
R24-##K1	ITS Equipment and Systems	390.00												25,000	25,000
R24-##M1	Security Equipment and Systems	396.00										25,000		25,000	50,000
R24-##Q1	Process Plant Facilities and Equipment	354.20												5,000	5,000
R24-##Q1	Process Plant Facilities and Equipment	354.70												3,000	3,000
R24-##Q1	Process Plant Facilities and Equipment	380.00												12,250	12,250
R24-##Q1	Process Plant Facilities and Equipment	371.00												4,750	4,750
			$0	$0	$0	$0	$0	$0	$0	$0	$12,000	$37,000	$12,000	$87,000	$148,000

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Plant Additions and Retirements By Month
July 2025 to June 2026

Retirements

Project Number	Project Title	Utility Account	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2026 Total
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10									$75	$75	$75	$75	$300
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10									425	425	425	425	1,700
R24-##F1	Manholes - Replaced	361.20									400	400	400	400	1,600
R24-##K1	ITS Equipment and Systems	363.00									263	263	263	263	1,053
R24-##P1	Tools and Equipment	354.20									976	976	976	976	3,906
R24-##P1	Tools and Equipment	354.70									3,199	3,199	3,199	3,199	12,798
R24-##Q1	Process Plant Facilities and Equipment	380.00												402	402
R24-##Q1	Process Plant Facilities and Equipment	371.00												210	210
R24-##Q1	Process Plant Facilities and Equipment	371.00												858	858
R24-##Q1	Process Plant Facilities and Equipment	371.00												333	333
			$0	$0	$0	$0	$0	$0	$0	$0	$5,339	$5,339	$5,339	$7,141	$23,158

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Additions

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$9,000
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	51,000
R24-##F1	Manholes - Replaced	361.20	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
R24-##H1	Laterals - Replaced	363.00	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
R24-##K1	ITS Equipment and Systems	390.00						25,000							25,000
R24-##M1	Security Equipment and Systems	396.00			25,000			25,000							50,000
R24-##P1	Tools and Equipment	394.00	5,000											2,000	7,000
R24-##P1	Tools and Equipment	393.00	17,500											7,000	24,500
R24-##P1	Tools and Equipment	397.00	2,500											1,000	3,500
R24-##Q1	Process Plant Facilities and Equipment	354.20						5,000						5,000	10,000
R24-##Q1	Process Plant Facilities and Equipment	354.70						3,000						3,000	6,000
R24-##Q1	Process Plant Facilities and Equipment	380.00						12,250						12,250	24,500
R24-##Q1	Process Plant Facilities and Equipment	371.00						4,750						4,750	9,500
I24-XXXXX	Collection System Survey & Assessment	361.10						10,000						5,000	15,000
I24-XXXXX	LTCP Project B(new 2.0MGD, new pump stations, storage tank)	380.00						590,000						500,000	1,090,000
			$37,000	$12,000	$37,000	$12,000	$12,000	$687,000	$12,000	$12,000	$12,000	$12,000	$12,000	$552,000	$1,409,000

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Plant Additions and Retirements By Month
July 2026 to June 2027

Retirements

Project Number	Project Title	Utility Account	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	2027 Total
R24-##C1	Collection Sewers Force Mains - Unscheduled	360.10	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$900
R24-##C1	Collection Sewers Gravity Mains - Unscheduled	361.10	425	425	425	425	425	425	425	425	425	425	425	425	5,100
R24-##F1	Manholes - Replaced	361.20	400	400	400	400	400	400	400	400	400	400	400	400	4,800
R24-##Q1	Process Plant Facilities and Equipment	380.00						402						402	803
R24-##Q1	Process Plant Facilities and Equipment	371.00						210						210	420
R24-##Q1	Process Plant Facilities and Equipment	361.10						858						858	1,715
R24-##Q1	Process Plant Facilities and Equipment	380.00						333						333	665
I24-XXXXX	Collection System Survey & Assessment	380.00						103						52	155
I24-XXXXX	LTCP Project B(new 2.0MGD, new pump stations, storage tank)	380.00						6,106						5,174	11,280
			$900	$900	$900	$900	$900	$8,911	$900	$900	$900	$900	$900	$7,928	$25,839

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

				Original Cost			FMV @ Purchase Price of $27.1m		
Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
353.20	Land and Land Rights - Pipeline	Deed Book 8401-5	1990	1.00	-	1.00	3.11	-	3.11
353.20	Land and Land Rights - Pipeline	1133-M-167	1997	240.00	-	240.00	503.56	-	503.56
353.20	Land and Land Rights - Pipeline	1133-H-95	1997	260.00	-	260.00	545.09	-	545.09
353.20	Land and Land Rights - Pipeline	1133-M-117	1997	460.00	-	460.00	964.56	-	964.56
353.20	Land and Land Rights - Pipeline	1133-H-98	1997	640.00	-	640.00	1,342.49	-	1,342.49
353.20	Land and Land Rights - Pipeline	1133-S-1071133-S-108	1997	330.00	-	330.00	692.53	-	692.53
353.20	Land and Land Rights - Pipeline	1133-D-40	1997	940.00	-	940.00	1,971.68	-	1,971.68
353.20	Land and Land Rights - Pipeline	1133-M-189	1997	270.00	-	270.00	565.86	-	565.86
353.20	Land and Land Rights - Pipeline	1133-M-195	1997	450.00	-	450.00	943.79	-	943.79
353.20	Land and Land Rights - Pipeline	1133-S-188	1997	300.00	-	300.00	629.19	-	629.19
353.20	Land and Land Rights - Pipeline	1133-M-169	1997	300.00	-	300.00	629.19	-	629.19
353.20	Land and Land Rights - Pipeline	1133-M-163 and 1133-S-106	1997	1,360.00	-	1,360.00	2,852.14	-	2,852.14
353.20	Land and Land Rights - Pipeline	1133-P-149	2000	1.00	-	1.00	2.08	-	2.08
353.20	Land and Land Rights - Pipeline	1133-P-159	2000	1.00	-	1.00	2.08	-	2.08
353.20	Land and Land Rights - Pipeline	1133-D-40	2000	2,063.00	-	2,063.00	3,870.68	-	3,870.68
353.20	Land and Land Rights - Pipeline	1133-L-289	2000	614.00	-	614.00	1,151.45	-	1,151.45
353.20	Land and Land Rights - Pipeline	1133-H-349	2000	1,946.00	-	1,946.00	3,650.57	-	3,650.57
353.20	Land and Land Rights - Pipeline	1133-L-298	2000	262.00	-	262.00	491.10	-	491.10
353.20	Land and Land Rights - Pipeline	1133-L-299	2000	235.00	-	235.00	441.27	-	441.27
353.20	Land and Land Rights - Pipeline	1133-G-335	2000	330.00	-	330.00	618.81	-	618.81
353.20	Land and Land Rights - Pipeline	1133-L-284	2000	768.00	-	768.00	1,441.12	-	1,441.12
353.20	Land and Land Rights - Pipeline	1133-H-349	2019	-	-	-	-	-	-
353.20	Land and Land Rights - Pipeline	1272-B-317	2021	1.00	-	1.00	1.04	-	1.04
353.20	Land and Land Rights - Pipeline	1133-H-349	2019	-	-	-	-	-	-
353.20	Land and Land Rights - Pipeline	1133-L-293	1999	297.00	-	297.00	582.47	-	582.47
353.30	Pump Station Parcel 59 Church St		2018	40,000.00	-	40,000.00	49,546.41	-	49,546.41
353.30	Pump Station Lot 1133-D-40		2018	80,000.00	-	80,000.00	99,092.83	-	99,092.83
353.40	Parcel 52 Church St		2019	69,000.00	-	69,000.00	83,819.83	-	83,819.83
353.40	Parcel 53 Church St		2018	50,000.00	-	50,000.00	61,933.02	-	61,933.02
353.40	Demo 52 & 53 Church St		2019	22,000.00	-	22,000.00	26,725.16	-	26,725.16
353.40	WWTP Parcel		1957	26,000.00	-	26,000.00	288,469.78	-	288,469.78
354.40	Digester Foundations		1972	16,077.90	13,337.00	2,740.90	165,480.04	137,266.00	28,214.04
354.40	Digester Floors on Grade		1972	4,581.64	3,800.00	781.64	47,156.31	39,115.92	8,040.39
354.40	Digester Superstructure		1972	11,399.99	9,456.00	1,943.99	117,333.22	97,327.76	20,005.46
354.40	Digester Roofing		1972	3,024.41	2,509.00	515.41	31,128.48	25,820.83	5,307.65
354.40	Digester Exterior Walls		1972	21,493.24	17,829.00	3,664.24	221,216.64	183,499.28	37,717.36
354.40	Digester Partitions		1972	4,504.37	3,736.00	768.37	46,360.99	38,456.61	7,904.38
354.40	Digester Wall Finishes		1972	1,763.98	1,463.00	300.98	18,155.25	15,060.16	3,095.09
354.40	Digester Floor Finishes		1972	212.18	176.00	36.18	2,183.49	1,810.75	372.74
354.40	Digester Ceiling Finishes		1972	493.32	409.00	84.32	5,077.16	4,211.24	865.92
380.00	Digester Fixed Equipment		1972	3,502.89	2,921.00	581.89	50,350.04	41,979.48	8,370.56
371.10	Froth Spray Pumps in Digester Bldg		1972	1,756.15	1,493.00	263.15	34,205.92	29,074.77	5,131.15
354.40	Digester HVAC		1972	1,560.74	1,295.00	265.74	16,064.17	13,325.20	2,738.97
354.40	Digester Plumbing		1972	5,315.56	4,409.00	906.56	54,709.75	45,381.90	9,327.85
354.40	Digester Electrical		1972	9,538.63	7,912.00	1,626.63	98,175.00	81,435.95	16,739.05
354.40	Aeration Foundations		1959	12,875.47	10,944.00	1,931.47	234,452.56	199,284.15	35,168.41
354.40	Aeration Floors on Grade		1959	3,772.02	3,206.00	566.02	68,685.95	58,383.16	10,302.79
354.40	Aeration Superstructure		1959	6,564.79	5,580.00	984.79	119,539.55	101,608.57	17,930.98
354.40	Aeration Roofing		1959	64.09	54.00	10.09	1,167.02	991.55	175.47
354.40	Aeration Exterior Walls		1959	19,529.03	16,600.00	2,929.03	355,608.70	302,267.39	53,341.31
354.40	Aeration Partitions		1959	9,372.16	7,966.00	1,406.16	170,659.99	145,061.35	25,598.64

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380.00	Aeration Fixed Equipment		1959	9,676.65	8,225.00	1,451.65	238,435.37	202,669.96	35,765.41
354.40	Aeration Plumbing		1959	2,788.49	2,370.00	418.49	50,776.77	43,159.99	7,616.78
354.40	Aeration Electrical		1959	3,906.37	3,320.00	586.37	71,132.12	60,461.78	10,670.34
354.40	Mechanical Foundations		1972	2,004.57	1,663.00	341.57	20,631.53	17,113.86	3,517.67
354.40	Mechanical Floors on Grade		1972	768.24	637.00	131.24	7,907.49	6,558.77	1,348.72
354.40	Mechanical Superstructure		1972	1,681.92	1,395.00	286.92	17,311.14	14,359.32	2,951.82
354.40	Mechanical Roofing		1972	464.10	385.00	79.10	4,777.10	3,963.09	814.01
354.40	Mechanical Exterior Walls		1972	3,774.77	3,131.00	643.77	38,851.16	32,226.97	6,624.19
380.00	Mechanical Fixed Equipment		1972	7,510.75	6,262.00	1,248.75	107,958.65	90,010.01	17,948.64
364.00	Ultrasonic Flowmeters		1996	5,855.31	4,354.00	1,501.31	28,573.29	21,245.15	7,328.14
371.10	Sludge Pumps and Dives		1972	7,024.61	5,971.00	1,053.61	136,825.77	116,302.21	20,523.56
354.40	Mechanical HVAC		1972	324.09	269.00	55.09	3,335.97	2,767.00	568.97
354.40	Mechanical Electrical		1972	10,834.51	8,987.00	1,847.51	111,512.66	92,499.79	19,012.87
354.40	Drainage Sump Foundations		1992	2,022.56	1,098.00	924.56	6,816.27	3,699.37	3,116.90
354.40	Drainage Sump Floors on Grade		1992	201.12	109.00	92.12	677.99	367.55	310.44
354.40	Drainage Sump Superstructure		1992	294.64	160.00	134.64	992.59	538.86	453.73
354.40	Drainage Sump Exterior Walls		1992	6,374.57	3,460.00	2,914.57	21,483.96	11,661.89	9,822.07
380.00	Drainage Sump Fixed Equipment		1992	11,751.71	7,009.00	4,742.71	47,280.90	28,198.47	19,082.43
354.40	Drainage Sump Electrical		1992	196.58	107.00	89.58	662.42	359.24	303.18
354.40	Settling Tanks Foundations		1992	19,796.99	10,746.00	9,050.99	66,720.50	36,216.02	30,504.48
354.40	Settling Tanks Floors on Grade		1992	9,190.71	4,989.00	4,201.71	30,974.82	16,812.76	14,162.06
354.40	Settling Tanks Superstructure		1992	11,978.26	6,502.00	5,476.26	40,369.11	21,912.76	18,456.35
354.40	Settling Tanks Exterior Walls		1992	42,602.17	23,124.00	19,478.17	143,579.74	77,934.89	65,644.85
354.40	Settling Tanks Partitions		1992	24,674.28	13,393.00	11,281.28	83,158.45	45,138.94	38,019.51
380.00	Settling Tanks Fixed Equipment		1992	45,424.66	27,091.00	18,333.66	182,757.95	108,996.92	73,761.03
354.40	Settling Tanks Electrical		1992	8,970.53	4,869.00	4,101.53	30,232.45	16,409.91	13,822.54
354.40	Return Sludge Foundations		1959	645.64	549.00	96.64	11,756.37	9,993.38	1,762.99
354.40	Return Sludge Floors on Grade		1959	119.91	102.00	17.91	2,183.49	1,856.43	327.06
354.40	Return Sludge Superstructure		1959	145.10	123.00	22.10	2,642.41	2,245.79	396.62
354.40	Return Sludge Exterior Walls		1959	1,216.89	1,034.00	182.89	22,158.83	18,835.32	3,323.51
380.00	Return Sludge Pumps		1959	1,582.35	1,345.00	237.35	38,989.25	33,140.65	5,848.60
354.40	Return Sludge Electrical		1959	117.01	99.00	18.01	2,130.54	1,810.75	319.79
354.40	Chlorine Building Foundations		1972	1,043.95	866.00	177.95	10,745.09	8,913.58	1,831.51
354.40	Chlorine Building Floors on Grade		1972	489.97	406.00	83.97	5,042.89	4,183.20	859.69
354.40	Chlorine Building Superstructure		1972	2,199.98	1,825.00	374.98	22,642.67	18,782.37	3,860.30
354.40	Chlorine Building Roofing		1972	235.64	195.00	40.64	2,425.41	2,012.17	413.24
354.40	Chlorine Building Exterior Walls		1972	2,639.34	2,189.00	450.34	27,165.39	22,533.65	4,631.74
354.40	Chlorine Building Partitions		1972	391.46	325.00	66.46	4,029.54	3,342.20	687.34
354.40	Chlorine Building Wall Finishes		1972	171.78	142.00	29.78	1,768.18	1,467.08	301.10
354.40	Chlorine Building Floor Finishes		1972	17.08	14.00	3.08	175.47	145.36	30.11
354.40	Chlorine Building Ceiling Finishes		1972	77.75	64.00	13.75	800.51	664.50	136.01
380.00	Chlorine Building Conveying Systems		1972	1,034.53	863.00	171.53	14,870.15	12,398.02	2,472.13
380.00	Chlorine Building Fixed Equipment		1972	2,634.23	2,196.00	438.23	37,863.76	31,568.71	6,295.05
354.40	Chlorine Building HVAC		1972	1,009.63	837.00	172.63	10,391.04	8,619.75	1,771.29
354.40	Chlorine Building Electrical		1972	151.99	126.00	25.99	1,564.68	1,297.84	266.84
354.40	Chlorine Contact Tank Foundations		1992	13,904.56	7,547.00	6,357.56	46,861.44	25,436.66	21,424.78
354.40	Chlorine Contact Tank Floors on Grade		1992	4,736.10	2,571.00	2,165.10	15,961.38	8,663.35	7,298.03
354.40	Chlorine Contact Tank Superstructure		1992	1,879.55	1,020.00	859.55	6,334.51	3,438.76	2,895.75
354.40	Chlorine Contact Tank Exterior Walls		1992	21,285.65	11,554.00	9,731.65	71,737.44	38,939.41	32,798.03
354.40	Chlorine Contact Tank Partitions		1992	6,671.94	3,622.00	3,049.94	22,485.89	12,204.91	10,280.98
380.00	Chlorine Contact Tank Fixed Equipment		1992	2,921.47	1,742.00	1,179.47	11,754.30	7,010.42	4,743.88

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354.50	Garage Foundations		1992	3,518.93	1,910.00	1,608.93	11,859.16	6,437.30	5,421.86
354.50	Garage Floors on Grade		1992	2,239.57	1,216.00	1,023.57	7,548.25	4,097.03	3,451.22
354.50	Garage Superstructure		1992	4,904.53	2,662.00	2,242.53	16,529.32	8,971.72	7,557.60
354.50	Garage Roofing		1992	1,130.00	613.00	517.00	3,808.39	2,067.20	1,741.19
354.50	Garage Exterior Walls		1992	10,208.12	5,541.00	4,667.12	34,404.23	18,674.39	15,729.84
354.50	Garage Wall Finishes		1992	749.09	407.00	342.09	2,525.08	1,370.52	1,154.56
354.50	Garage Ceiling Finishes		1992	1,268.47	689.00	579.47	4,274.57	2,320.54	1,954.03
354.50	Garage HVAC		1992	943.86	512.00	431.86	3,181.27	1,726.65	1,454.62
354.50	Garage Electrical		1992	2,320.38	1,260.00	1,060.38	7,820.28	4,244.46	3,575.82
381.00	Interconnecting Piping Foundations		1992	35,828.99	22,592.00	13,236.99	144,150.79	90,895.66	53,255.13
381.00	Interconnecting Piping Floors on Grade		1992	5,776.66	3,643.00	2,133.66	23,241.75	14,655.23	8,586.52
381.00	Interconnecting Piping Superstructure		1992	6,666.49	4,204.00	2,462.49	26,821.72	16,912.44	9,909.28
381.00	Interconnecting Piping Exterior Walls		1992	3,500.32	2,207.00	1,293.32	14,083.14	8,880.35	5,202.79
381.00	Interconnecting Piping Plumbing		1992	89,784.71	56,615.00	33,169.71	361,231.99	227,777.49	133,454.50
364.00	1992 STP Flow Measuring Impr (PR 10)		1992	10,400.00	8,376.00	2,024.00	53,601.91	43,170.38	10,431.53
380.00	1992 STP Treatment Equip Impr (PR 10)		1992	76,460.00	45,601.00	30,859.00	307,622.81	183,467.09	124,155.72
354.40	1992 STP Structures and Impr (PR 10)		1992	286,927.00	155,744.00	131,183.00	967,011.67	524,895.05	442,116.62
381.00	1992 STP Plant Sewers (PR 10)		1992	31,850.00	20,083.00	11,767.00	128,142.69	80,801.56	47,341.13
381.00	Outfall Interconnecting Piping		2004	126,075.60	50,540.00	75,535.60	362,464.42	145,300.16	217,164.26
380.00	2016 Miscellaneous Projects (depr sch)		2016	22,151.00	3,137.00	19,014.00	35,233.81	4,989.94	30,243.87
380.00	2017 Miscellaneous Projects (depr sch)		2017	126,328.25	15,207.00	111,121.25	194,383.50	23,399.57	170,983.93
380.00	2018 Miscellaneous Projects (depr sch)		2018	1,332.50	132.00	1,200.50	1,967.53	194.16	1,773.37
380.00	Plant Equipment (depr sch)		2015	166,607.78	27,325.00	139,282.78	272,623.64	44,712.21	227,911.43
380.00	Plant Equipment (depr sch)		2016	11,052.50	1,565.00	9,487.50	17,580.05	2,489.78	15,090.27
380.00	Plant Equipment (depr sch)		2016	3,080.00	436.00	2,644.00	4,899.61	693.57	4,206.04
380.00	Plant Equipment (depr sch)		2016	12,680.00	1,796.00	10,884.00	20,169.50	2,856.29	17,313.21
371.10	Flygt Pump (depr sch)		2017	6,966.92	1,093.00	5,873.92	11,660.85	1,829.44	9,831.41
371.10	Flygt Pump (depr sch)		2017	6,813.00	1,069.00	5,744.00	11,403.36	1,788.95	9,614.41
380.00	Channel Monster (depr sch)		2019	20,611.18	1,593.00	19,018.18	28,996.90	2,241.63	26,755.27
354.40	Aeration Tank Repairs (depr sch)		2019	19,108.18	1,212.00	17,896.18	25,295.46	1,604.13	23,691.33
380.00	Spare Blower (depr sch)		2019	5,685.00	440.00	5,245.00	7,997.82	618.81	7,379.01
354.40	Tank Painting and Wash (depr sch)		2020	25,175.00	1,149.00	24,026.00	32,411.79	1,479.54	30,932.25
380.00	PLC Replacement (depr sch)		2015	12,574.41	2,062.00	10,512.41	20,575.47	3,374.39	17,201.08
354.40	Electrical Work (depr sch)		2016	9,259.70	1,311.00	7,948.70	14,728.95	2,085.89	12,643.06
371.10	Pump Rebuild (depr sch)		2017	11,817.00	1,854.00	9,963.00	19,778.07	3,103.40	16,674.67
354.40	Plant Improvements (depr sch)		2017	4,803.68	480.00	4,323.68	6,738.40	673.84	6,064.56
380.00	Repair Clarifier Chain and Flights (depr sch)		2018	12,964.00	1,283.00	11,681.00	19,140.57	1,893.81	17,246.76
389.30	6 MP Ruggedized Sec Camera (depr sch)		2019	4,999.00	1,438.00	3,561.00	5,641.98	1,622.82	4,019.16
389.30	Install of Asset 28 (depr sch)		2019	9,437.49	2,714.00	6,723.49	10,651.65	3,062.91	7,588.74
371.10	Pump Backup Feed (depr sch)		2021	60,914.53	2,602.00	58,312.53	76,464.70	3,265.37	73,199.33
354.40	Plant Improvements (depr sch)		2015	332,649.51	45,510.00	287,139.51	486,641.94	66,578.25	420,063.69
354.30	Shoring		2022	1,939,321.43	21,526.00	1,917,795.43	2,037,708.45	22,615.67	2,015,092.78
354.30	Retaining Walls (Incl. Guide Rail)		2022	39,603.25	440.00	39,163.25	41,611.93	462.03	41,149.90
354.30	Construction Dewatering		2022	143,561.77	1,594.00	141,967.77	150,845.58	1,673.70	149,171.88
354.30	Sanitary and Combined Bypass Pumping		2022	29,702.43	330.00	29,372.43	31,209.47	346.78	30,862.69
354.30	Construction Surveying		2022	19,801.62	220.00	19,581.62	20,805.96	230.50	20,575.46
354.30	Site Preparation		2022	35,890.44	398.00	35,492.44	37,711.13	418.42	37,292.71
354.30	Earth Moving		2022	189,353.02	2,102.00	187,251.02	198,959.17	2,208.41	196,750.76
354.30	Railroad Coordination		2022	18,564.02	206.00	18,358.02	19,506.05	217.00	19,289.05
354.30	Traffic Maintenance		2022	6,188.01	69.00	6,119.01	6,501.67	72.68	6,428.99
354.30	Demolition-Existing Lift Station Building		2022	53,216.86	591.00	52,625.86	55,916.22	620.89	55,295.33

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354.30	Demolition-Existing Residential Buildings		2022	13,613.62	151.00	13,462.62	14,304.30	158.86	14,145.44
354.30	Erosion and Sedimentation Control		2022	25,989.63	288.00	25,701.63	27,308.67	303.18	27,005.49
354.30	Berms		2022	3,712.80	41.00	3,671.80	3,900.79	43.61	3,857.18
354.30	Temporary Fence		2022	3,403.40	38.00	3,365.40	3,575.81	39.45	3,536.36
354.30	Permanent Fence		2022	38,798.80	431.00	38,367.80	40,766.77	452.69	40,314.08
354.30	Exploratory Excavation		2022	6,806.81	76.00	6,730.81	7,151.63	78.91	7,072.72
361.10	Storm Sewer Catch Basin		2022	16,707.62	185.00	16,522.62	17,555.13	195.20	17,359.93
382.00	Storm Water Endwall / Headwall		2022	2,722.72	30.00	2,692.72	2,860.44	32.19	2,828.25
354.30	Milling		2022	7,396.30	82.00	7,314.30	7,771.48	86.18	7,685.30
354.30	Non-Woven Geotextile Fabric (Class 4)		2022	5,908.31	66.00	5,842.31	6,207.84	68.53	6,139.31
354.30	9.5 mm Superpave Wearing Course (1.5" thk.)		2022	28,834.93	320.00	28,514.93	30,297.86	336.40	29,961.46
354.30	19 mm Superpave HMA Binder Course (3.5" thk.)		2022	40,589.68	451.00	40,138.68	42,649.16	473.45	42,175.71
354.30	25 mm Superpave HMA Base Course (4" thk.)		2022	47,783.79	530.00	47,253.79	50,207.80	557.55	49,650.25
354.30	Subbase No. 2A Stone (6" thk.)		2022	29,917.96	332.00	29,585.96	31,435.81	348.86	31,086.95
354.30	Imported / Borrow Materials		2022	6,188.01	69.00	6,119.01	6,501.67	72.68	6,428.99
354.30	1-1/4" HDPE Service Water Line		2022	11,757.21	131.00	11,626.21	12,353.38	137.05	12,216.33
354.30	1-1/2" Natural Gas Service Line		2022	11,138.41	124.00	11,014.41	11,703.42	129.78	11,573.64
354.30	Masonry		2022	300,489.63	3,335.00	297,154.63	315,734.84	3,504.17	312,230.67
354.30	Metals		2022	241,000.60	2,675.00	238,325.60	253,227.66	2,810.61	250,417.05
354.30	Roofing		2022	110,765.33	1,229.00	109,536.33	116,385.28	1,291.61	115,093.67
354.30	Metal Doors & Frames & Hardware		2022	11,559.07	128.00	11,431.07	12,145.72	134.98	12,010.74
354.30	OH Doors		2022	26,008.19	289.00	25,719.19	27,327.36	303.18	27,024.18
354.30	Access Hatches		2022	25,155.49	279.00	24,876.49	26,431.33	293.83	26,137.50
354.30	Paint		2022	35,395.40	393.00	35,002.40	37,190.96	413.23	36,777.73
354.30	Fire Extinguishers		2022	878.70	10.00	868.70	923.03	10.38	912.65
354.30	Flumes		2022	18,242.17	202.00	18,040.17	19,167.57	212.85	18,954.72
354.30	Single Girder Crane Systems		2022	200,636.23	2,227.00	198,409.23	210,815.22	2,340.27	208,474.95
354.30	North Admin. BLD SOG		2022	16,397.58	182.00	16,215.58	17,229.11	191.04	17,038.07
354.30	North Admin. BLD Walls		2022	36,134.46	401.00	35,733.46	37,967.59	421.54	37,546.05
354.30	North Admin. BLD SOG / Haunch		2022	22,827.04	253.00	22,574.04	23,985.16	265.80	23,719.36
354.30	Dry Side Infill		2022	105,639.15	1,173.00	104,466.15	110,998.71	1,232.43	109,766.28
354.30	Wet Side Weir Wall		2022	28,694.82	319.00	28,375.82	30,150.43	334.32	29,816.11
354.30	Wet Side Separation Wall & Beams		2022	21,551.52	239.00	21,312.52	22,644.75	251.26	22,393.49
354.30	Wet Side Fillet & Reinforcing		2022	12,800.50	142.00	12,658.50	13,449.80	149.51	13,300.29
354.30	Site Concrete		2022	29,231.12	324.00	28,907.12	30,714.21	340.55	30,373.66
354.30	Main Structure Mat		2022	324,722.96	3,604.00	321,118.96	341,197.46	3,786.58	337,410.88
354.30	Main Structure Walls		2022	728,366.73	8,085.00	720,281.73	765,318.72	8,494.12	756,824.60
354.30	Main Structure Columns		2022	31,986.76	355.00	31,631.76	33,609.95	372.74	33,237.21
354.30	Main Structure Deck EL 751		2022	46,151.57	512.00	45,639.57	48,492.57	537.83	47,954.74
370.00	Intake Structure Mat 710.50 - 714.50		2022	28,812.18	320.00	28,492.18	30,273.98	336.40	29,937.58
370.00	Intake Structure Walls		2022	115,826.23	1,286.00	114,540.23	121,702.28	1,350.79	120,351.49
370.00	Intake Structure EL V SLAB 729 - 730		2022	5,578.69	62.00	5,516.69	5,862.09	65.41	5,796.68
370.00	Intake Structure LID 751 - 751.66		2022	15,829.80	176.00	15,653.80	16,633.14	184.81	16,448.33
370.00	Intake Structure Infill Channels 714.5 - 718.5		2022	9,074.08	101.00	8,973.08	9,534.47	105.90	9,428.57
354.30	CO-18-1A-3 Door Lintel		2022	93.90	1.00	92.90	98.64	1.04	97.60
354.30	CO-18-1A-4 Job Trailer		2022	11,076.53	123.00	10,953.53	11,638.01	128.75	11,509.26
354.30	CO-18-1A-6 Martin Door		2022	44,931.17	499.00	44,432.17	47,210.30	524.33	46,685.97
354.30	CO-18-1A-7 Deck Support Angle		2022	10,316.58	115.00	10,201.58	10,839.58	120.44	10,719.14
354.30	CO-18-1A-11 Fence only (Asphalt in above)		2022	5,782.69	64.00	5,718.69	6,075.98	67.49	6,008.49
371.10	Electrical Switchgear Cost		2022	215,590.17	2,393.00	213,197.17	226,527.41	2,513.66	224,013.75
371.10	UTIL-CT-1 & UTIL-CT-2		2022	3,712.80	41.00	3,671.80	3,900.79	43.61	3,857.18

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
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				Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**	**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
371.10	SWBD-101 & SWBD-102		2022	7,178.09	80.00	7,098.09	7,542.02	84.10	7,457.92
371.10	ATS-101		2022	3,217.76	36.00	3,181.76	3,380.62	37.38	3,343.24
371.10	MCC-101		2022	7,425.61	82.00	7,343.61	7,802.63	86.18	7,716.45
371.10	BCP-101 & TX-101		2022	3,094.00	34.00	3,060.00	3,250.83	36.34	3,214.49
371.10	Pad		2022	7,549.37	84.00	7,465.37	7,932.41	88.25	7,844.16
371.10	Fuel		2022	6,806.81	76.00	6,730.81	7,151.63	78.91	7,072.72
371.10	Lighting Cost		2022	95,295.31	1,058.00	94,237.31	100,130.07	1,110.95	99,019.12
371.10	Solids Handling Lighting		2022	6,188.01	69.00	6,119.01	6,501.67	72.68	6,428.99
371.10	Pipe Gallery Lighting		2022	6,188.01	69.00	6,119.01	6,501.67	72.68	6,428.99
371.10	Lower Level Lighting		2022	3,094.00	34.00	3,060.00	3,250.83	36.34	3,214.49
371.10	Electrical Service		2022	100,245.72	1,113.00	99,132.72	105,331.82	1,169.10	104,162.72
371.10	Equipment Terminations		2022	51,979.26	577.00	51,402.26	54,616.30	606.35	54,009.95
371.10	Equipment Feeders		2022	86,632.10	962.00	85,670.10	91,027.52	1,010.24	90,017.28
371.10	Lighting and Branch Power Feeders		2022	30,940.04	343.00	30,597.04	32,509.38	361.32	32,148.06
371.10	Manholes / Handholes		2022	14,232.42	158.00	14,074.42	14,954.25	166.12	14,788.13
371.10	Junction Boxes		2022	27,227.23	302.00	26,925.23	28,608.59	317.71	28,290.88
371.10	Equipment Racks		2022	7,425.61	82.00	7,343.61	7,802.63	86.18	7,716.45
371.10	Grounding		2022	5,569.21	62.00	5,507.21	5,851.71	65.41	5,786.30
396.00	RTU-100 & OIT-200		2022	111,384.13	1,236.00	110,148.13	117,035.24	1,298.88	115,736.36
371.10	Instruments		2022	75,493.69	838.00	74,655.69	79,324.10	880.46	78,443.64
371.10	Instrument Termination		2022	49,504.06	549.00	48,955.06	52,015.43	577.28	51,438.15
371.10	Gas Monitoring		2022	22,276.83	247.00	22,029.83	23,406.84	259.57	23,147.27
371.10	Gas Monitoring System Terminations		2022	8,044.41	89.00	7,955.41	8,452.59	93.44	8,359.15
371.10	Instrument Feeders		2022	30,940.04	343.00	30,597.04	32,509.38	361.32	32,148.06
371.10	Cables		2022	8,663.21	96.00	8,567.21	9,102.54	100.71	9,001.83
371.10	Fiber Cable		2022	6,183.06	69.00	6,114.06	6,496.48	71.64	6,424.84
354.30	Change Order Duct Bank O1a		2022	15,470.02	172.00	15,298.02	16,255.21	180.66	16,074.55
354.30	Change Order Duct Bank O1b		2022	8,663.21	96.00	8,567.21	9,102.54	100.71	9,001.83
354.30	Change Order Duct Bank O5a		2022	76,731.29	852.00	75,879.29	80,624.02	894.99	79,729.03
354.30	Change Order Exhaust Fan		2022	7,476.60	83.00	7,393.60	7,855.58	87.21	7,768.37
354.30	Change Order Exterior Lights		2022	944.29	10.00	934.29	992.59	11.42	981.17
354.30	Change Order Remote Access		2022	2,633.62	29.00	2,604.62	2,767.00	31.15	2,735.85
354.30	Change Order Dialer - Call Out Alarms		2022	3,314.30	37.00	3,277.30	3,482.37	38.42	3,443.95
354.30	Labor		2022	18,712.53	208.00	18,504.53	19,661.79	218.04	19,443.75
354.30	Materials		2022	3,336.57	37.00	3,299.57	3,506.25	38.42	3,467.83
354.30	Equipment		2022	183,828.37	2,040.00	181,788.37	193,154.19	2,144.03	191,010.16
354.30	Insulation		2022	1,565.57	17.00	1,548.57	1,644.63	18.69	1,625.94
354.30	Ductwork		2022	79,929.25	887.00	79,042.25	83,983.87	932.37	83,051.50
354.30	Balancing		2022	1,293.29	14.00	1,279.29	1,359.10	15.57	1,343.53
354.30	Controls		2022	8,712.71	97.00	8,615.71	9,154.46	101.75	9,052.71
354.30	Crane		2022	2,134.86	24.00	2,110.86	2,242.67	24.92	2,217.75
354.30	Change Order 1 Add Unit Heaters		2022	6,188.01	69.00	6,119.01	6,501.67	72.68	6,428.99
354.30	Plumbing Mobilization		2022	8,009.76	89.00	7,920.76	8,416.25	93.44	8,322.81
354.30	Below Slab San/Vent		2022	12,581.46	140.00	12,441.46	13,219.30	146.40	13,072.90
354.30	Bldg San to Manhole		2022	8,076.59	90.00	7,986.59	8,486.85	94.48	8,392.37
354.30	San/Vent Above Grade		2022	7,376.10	82.00	7,294.10	7,750.71	86.18	7,664.53
354.30	Domestic Water Piping		2022	13,353.72	148.00	13,205.72	14,031.23	155.74	13,875.49
354.30	Piping Insulation		2022	3,049.45	34.00	3,015.45	3,204.11	35.30	3,168.81
354.30	Core Drilling		2022	5,284.56	59.00	5,225.56	5,552.69	61.26	5,491.43
354.30	Fire Stopping		2022	2,017.29	22.00	1,995.29	2,119.12	23.88	2,095.24
354.30	Plumbing Fixtures		2022	16,031.89	178.00	15,853.89	16,844.95	186.89	16,658.06

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
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Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Original Cost			FMV @ Purchase Price of $27.1m		
				Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
354.30	Demobilization		2022	5,535.79	61.00	5,474.79	5,816.41	64.37	5,752.04
355.30	Emergency Generator		2022	114,478.13	1,628.00	112,850.13	123,851.50	1,760.91	122,090.59
355.30	250 KW Generator		2022	3,712.80	53.00	3,659.80	4,017.08	57.11	3,959.97
371.10	ATS-102		2022	2,475.20	35.00	2,440.20	2,677.71	38.42	2,639.29
360.00	30" Dia DIP Force Main		2022	171,036.52	1,144.00	169,892.52	193,742.89	1,295.77	192,447.12
360.00	8" Dia DIP Force Main w/ valves and fittings		2022	83,661.86	560.00	83,101.86	94,768.42	633.35	94,135.07
364.00	Integrating (2) Flow Meters		2022	6,814.23	114.00	6,700.23	8,030.01	133.94	7,896.07
361.10	4" Dia. DIP Effluent Reuse Extension		2022	75,674.38	542.00	75,132.38	85,720.90	613.62	85,107.28
361.10	4" Dia. Gate Valve with Valve Box Assembly		2022	2,084.12	15.00	2,069.12	2,361.03	16.61	2,344.42
361.10	Effluent Reuse System Modifications		2022	8,002.33	57.00	7,945.33	9,065.17	65.41	8,999.76
371.10	Change Order Reuse Pump		2022	2,760.15	20.00	2,740.15	3,126.24	22.84	3,103.40
371.10	Submersible Soilids Handling Pumps		2022	88,317.53	1,256.00	87,061.53	94,815.14	1,348.72	93,466.42
371.10	Horizontal Centrifugal Pump		2022	10,353.01	147.00	10,206.01	11,114.72	157.82	10,956.90
380.20	Mechanical Equipment Install		2022	354,894.58	3,936.00	350,958.58	389,112.75	4,315.06	384,797.69
380.20	Sluice & Slide Gates		2022	62,857.58	697.00	62,160.58	68,918.52	764.17	68,154.35
380.20	Bulk Material Conveyors		2022	54,934.36	609.00	54,325.36	60,231.29	667.61	59,563.68
380.20	Mechanically Cleaned Bar Screen		2022	78,218.06	867.00	77,351.06	85,759.32	951.06	84,808.26
380.20	Screen Washing and Compacting Eqp.		2022	43,102.60	478.00	42,624.60	47,258.06	524.33	46,733.73
380.20	Vortex Grit & Grit Dewatering Screw		2022	119,693.50	1,327.00	118,366.50	131,233.63	1,455.66	129,777.97
380.20	Cantilever Slide Gate with Electrical Operator		2022	24,752.03	274.00	24,478.03	27,138.39	301.10	26,837.29
380.20	CO-18-1A-5 Auma Actuators		2022	2,184.68	24.00	2,160.68	2,395.30	27.00	2,368.30
381.00	10" Dia. SDR-26 PVC Pipe		2022	10,392.14	74.00	10,318.14	11,858.12	85.14	11,772.98
381.00	27" Dia. CL-46 PVC Pipe		2022	263,968.01	2,930.00	261,038.01	289,418.76	3,211.38	286,207.38
381.00	Boring, 27" Dia. CL-46 PVC Pipe x 36" Dia. Steel Carrier Pipe		2022	245,045.08	2,720.00	242,325.08	268,671.98	2,980.88	265,691.10
381.00	48" Dia. CL-46 PVC Pipe		2022	10,890.89	121.00	10,769.89	11,941.18	132.90	11,808.28
381.00	15" HDPE Corrugated Storm Sewer Pipe		2022	18,564.02	206.00	18,358.02	20,354.32	226.34	20,127.98
381.00	18" HDPE Corrugated Storm Sewer Pipe		2022	2,710.35	30.00	2,680.35	2,971.54	33.22	2,938.32
381.00	48" Dia. Pre-Cast Concrete Manholes (0-10 ft.)		2022	37,128.04	412.00	36,716.04	40,707.59	451.65	40,255.94
381.00	48" Dia. Manhole Riser (>10 ft.)		2022	15,519.52	172.00	15,347.52	17,016.27	188.97	16,827.30
381.00	60" Dia. Pre-Cast Concrete Manhole (0-10 ft.)		2022	55,692.06	618.00	55,074.06	61,061.91	677.99	60,383.92
381.00	60" Dia. Manhole Riser (> 10 ft.)		2022	16,707.62	185.00	16,522.62	18,318.26	203.50	18,114.76
381.00	72" Dia. Pre-Cast Concrete Manhole		2022	17,326.42	192.00	17,134.42	18,997.29	210.77	18,786.52
381.00	CSO Interceptor Modifications		2022	3,712.80	41.00	3,671.80	4,071.07	45.68	4,025.39
381.00	Abandoning Ex. Manholes Sewer Lines		2022	44,553.65	495.00	44,058.65	48,849.73	541.98	48,307.75
381.00	CSO #3 Overflow Structure Modifications		2022	6,188.01	69.00	6,119.01	6,785.12	75.79	6,709.33
381.00	Change Order CSO #3		2022	1,856.40	21.00	1,835.40	2,035.02	22.84	2,012.18
354.30	General Contract Mobilization		2022	110,146.53	1,223.00	108,923.53	115,734.28	1,284.34	114,449.94
354.30	Electrical Contract Insurance and Bonds		2022	26,608.43	295.00	26,313.43	27,958.63	310.44	27,648.19
354.30	Electrical Contract Mobilization		2022	39,974.53	444.00	39,530.53	42,002.32	466.18	41,536.14
354.30	Electrical Contract Submittals		2022	12,376.01	137.00	12,239.01	13,004.38	144.32	12,860.06
354.30	HVAC Bonds		2022	3,586.57	40.00	3,546.57	3,768.93	41.53	3,727.40
354.30	Plumbing Permits		2022	680.68	8.00	672.68	715.37	8.31	707.06
354.30	Plumbing Bonds		2022	1,095.28	12.00	1,083.28	1,150.41	12.46	1,137.95
361.10	6" PVC Pipes for sewers and lateral		1998	125,310.60	42,434.00	82,876.60	370,674.05	125,522.08	245,151.97
361.10	8" Gravity Collection Sewer	135	1950	1,158.92	955.00	203.92	21,988.56	18,117.87	3,870.69
361.10	8" Gravity Collection Sewer	190	1950	2,957.31	2,437.00	520.31	56,110.38	46,232.25	9,878.13
361.10	8" Gravity Collection Sewer	74	1950	65.78	54.00	11.78	1,248.00	1,027.89	220.11
361.10	8" Gravity Collection Sewer	75	1950	882.92	727.00	155.92	16,751.51	13,802.81	2,948.70
361.10	8" Gravity Collection Sewer	76.1	1950	1,316.24	1,085.00	231.24	24,973.59	20,577.54	4,396.05
361.10	8" Gravity Collection Sewer	77	1950	1,713.63	1,412.00	301.63	32,513.54	26,789.53	5,724.01
361.10	8" Gravity Collection Sewer	78	1950	1,542.74	1,271.00	271.74	29,271.01	24,118.06	5,152.95

Pensylvania American Water
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					Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**		**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	8" Gravity Collection Sewer	79		1950	527.58	435.00	92.58	10,010.00	8,248.05	1,761.95
361.10	8" Gravity Collection Sewer	80		1950	1,051.77	867.00	184.77	19,955.62	16,442.10	3,513.52
361.10	8" Gravity Collection Sewer	81		1950	1,246.40	1,027.00	219.40	23,648.76	19,485.28	4,163.48
361.10	8" Gravity Collection Sewer	82		1950	1,249.79	1,030.00	219.79	23,713.13	19,538.23	4,174.90
361.10	8" Gravity Collection Sewer	83		1950	529.62	436.00	93.62	10,048.41	8,279.19	1,769.22
361.10	8" Gravity Collection Sewer	84		1950	561.49	463.00	98.49	10,653.73	8,778.60	1,875.13
361.10	8" Gravity Collection Sewer	85		1950	1,428.81	1,177.00	251.81	27,109.32	22,337.42	4,771.90
361.10	8" Gravity Collection Sewer	86		1950	1,610.55	1,327.00	283.55	30,557.43	25,178.13	5,379.30
361.10	8" Gravity Collection Sewer	87		1950	1,818.74	1,499.00	319.74	34,508.06	28,433.12	6,074.94
361.10	8" Gravity Collection Sewer	88		1950	859.19	708.00	151.19	16,301.93	13,432.15	2,869.78
361.10	8" Gravity Collection Sewer	89		1950	2,227.65	1,835.00	392.65	42,266.04	34,825.77	7,440.27
361.10	8" Gravity Collection Sewer	90		1950	1,642.42	1,353.00	289.42	31,162.74	25,676.51	5,486.23
361.10	8" Gravity Collection Sewer	91		1950	975.15	803.00	172.15	18,502.04	15,244.97	3,257.07
361.10	8" Gravity Collection Sewer	92		1950	970.40	800.00	170.40	18,411.71	15,170.22	3,241.49
361.10	8" Gravity Collection Sewer	93		1950	1,306.75	1,077.00	229.75	24,793.97	20,429.07	4,364.90
361.10	8" Gravity Collection Sewer	94		1950	2,555.18	2,105.00	450.18	48,480.11	39,945.50	8,534.61
361.10	8" Gravity Collection Sewer	170		1950	1,960.46	1,615.00	345.46	37,197.19	30,648.80	6,548.39
361.10	8" Gravity Collection Sewer	171		1950	234.63	193.00	41.63	4,452.12	3,668.22	783.90
361.10	8" Gravity Collection Sewer	172		1950	2,706.40	2,230.00	476.40	51,349.90	42,309.65	9,040.25
361.10	8" Gravity Collection Sewer	173		1950	1,811.95	1,493.00	318.95	34,379.31	28,327.22	6,052.09
361.10	8" Gravity Collection Sewer	174.1		1950	978.54	806.00	172.54	18,566.41	15,297.92	3,268.49
361.10	8" Gravity Collection Sewer	216		1950	1,338.62	1,103.00	235.62	25,398.25	20,927.44	4,470.81
361.10	8" Gravity Collection Sewer	222		1950	132.91	110.00	22.91	2,521.97	2,077.59	444.38
361.10	8" Gravity Collection Sewer	209		1950	1,087.72	896.00	191.72	20,637.76	17,004.84	3,632.92
361.10	8" Gravity Collection Sewer	212		1950	934.46	770.00	164.46	17,729.56	14,608.51	3,121.05
361.10	8" Gravity Collection Sewer	213		1950	602.85	497.00	105.85	11,438.66	9,425.45	2,013.21
361.10	8" Gravity Collection Sewer	174		1950	448.92	370.00	78.92	8,518.00	7,018.73	1,499.27
361.10	8" Gravity Collection Sewer	21.1		1950	968.36	798.00	170.36	18,373.29	15,139.07	3,234.22
361.10	8" Gravity Collection Sewer	169		1950	1,761.77	1,452.00	309.77	33,427.22	27,542.28	5,884.94
361.10	8" Gravity Collection Sewer	76		1950	64.42	53.00	11.42	1,222.05	1,007.13	214.92
361.10	8" Gravity Collection Sewer	12		1950	291.59	240.00	51.59	5,532.96	4,559.06	973.90
361.10	8" Gravity Collection Sewer	204.1		1950	117.99	97.00	20.99	2,238.52	1,843.97	394.55
361.10	8" PVC Pipes at all depths up to 22'			1998	52,704.00	17,847.00	34,857.00	155,900.93	52,793.10	103,107.83
361.10	10" Gravity Collection Sewer	105		1950	1,270.18	1,047.00	223.18	24,099.37	19,856.98	4,242.39
361.10	10" Gravity Collection Sewer	168		1950	1,815.78	1,496.00	319.78	34,451.99	28,387.44	6,064.55
361.10	10" Gravity Collection Sewer	169.1		1950	2,843.95	2,343.00	500.95	53,959.08	44,459.91	9,499.17
361.10	12" Gravity Collection Sewer	1		1950	599.85	494.00	105.85	11,381.55	9,377.69	2,003.86
361.10	12" Gravity Collection Sewer	4		1950	2,290.70	1,887.00	403.70	43,462.13	35,811.09	7,651.04
361.10	12" Gravity Collection Sewer	8		1950	1,680.05	1,384.00	296.05	31,876.04	26,264.17	5,611.87
361.10	12" Gravity Collection Sewer	11		1950	1,507.35	1,242.00	265.35	28,599.25	23,564.66	5,034.59
361.10	12" Gravity Collection Sewer	13		1950	555.13	457.00	98.13	10,533.29	8,678.93	1,854.36
361.10	12" Gravity Collection Sewer	14		1950	1,932.95	1,593.00	339.95	36,674.94	30,218.95	6,455.99
361.10	12" Gravity Collection Sewer	15		1950	1,511.97	1,246.00	265.97	28,687.50	23,637.34	5,050.16
361.10	12" Gravity Collection Sewer	17		1950	1,363.16	1,123.00	240.16	25,863.39	21,310.57	4,552.82
361.10	12" Gravity Collection Sewer	18		1950	1,543.58	1,272.00	271.58	29,286.58	24,130.52	5,156.06
361.10	12" Gravity Collection Sewer	19		1950	980.74	808.00	172.74	18,607.94	15,332.19	3,275.75
361.10	12" Gravity Collection Sewer	22		1950	907.49	748.00	159.49	17,217.69	14,186.97	3,030.72
361.10	12" Gravity Collection Sewer	23.1		1950	2,075.59	1,710.00	365.59	39,380.68	32,448.13	6,932.55
361.10	12" Gravity Collection Sewer	24		1950	807.26	665.00	142.26	15,316.61	12,620.22	2,696.39
361.10	12" Gravity Collection Sewer	25		1950	1,918.30	1,581.00	337.30	36,396.68	29,989.49	6,407.19
361.10	12" Gravity Collection Sewer	26		1950	1,202.79	991.00	211.79	22,821.25	18,804.17	4,017.08

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					Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**		**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	12" Gravity Collection Sewer	28		1950	1,353.91	1,116.00	237.91	25,687.93	21,166.25	4,521.68
361.10	12" Gravity Collection Sewer	29		1950	134.93	111.00	23.93	2,560.38	2,109.77	450.61
361.10	12" Gravity Collection Sewer	30		1950	1,242.11	1,023.00	219.11	23,566.73	19,417.79	4,148.94
361.10	12" Gravity Collection Sewer	31		1950	1,220.53	1,006.00	214.53	23,157.65	19,081.39	4,076.26
361.10	12" Gravity Collection Sewer	34		1950	1,233.63	1,016.00	217.63	23,405.80	19,284.89	4,120.91
361.10	12" Gravity Collection Sewer	35		1950	1,134.17	935.00	199.17	21,519.26	17,730.60	3,788.66
361.10	12" Gravity Collection Sewer	36		1950	1,245.20	1,026.00	219.20	23,625.92	19,466.59	4,159.33
361.10	12" Gravity Collection Sewer	37		1950	697.77	575.00	122.77	13,239.03	10,908.10	2,330.93
361.10	12" Gravity Collection Sewer	38		1950	2,074.05	1,709.00	365.05	39,351.61	32,424.25	6,927.36
361.10	12" Gravity Collection Sewer	39		1950	656.14	541.00	115.14	12,448.90	10,257.10	2,191.80
361.10	12" Gravity Collection Sewer	40		1950	1,139.57	939.00	200.57	21,621.01	17,814.70	3,806.31
361.10	12" Gravity Collection Sewer	41		1950	237.47	196.00	41.47	4,506.11	3,712.87	793.24
361.10	12" Gravity Collection Sewer	42		1950	2,442.59	2,013.00	429.59	46,344.38	38,185.63	8,158.75
361.10	12" Gravity Collection Sewer	43		1950	1,352.37	1,114.00	238.37	25,658.85	21,141.33	4,517.52
361.10	12" Gravity Collection Sewer	44		1950	2,046.29	1,686.00	360.29	38,825.20	31,990.25	6,834.95
361.10	12" Gravity Collection Sewer	45		1950	1,080.20	890.00	190.20	20,495.52	16,887.52	3,608.00
361.10	12" Gravity Collection Sewer	46		1950	2,374.74	1,957.00	417.74	45,056.92	37,124.51	7,932.41
361.10	12" Gravity Collection Sewer	50		1950	1,549.75	1,277.00	272.75	29,403.91	24,227.08	5,176.83
361.10	12" Gravity Collection Sewer	51		1950	606.02	499.00	107.02	11,497.84	9,474.25	2,023.59
361.10	12" Gravity Collection Sewer	52		1950	687.75	567.00	120.75	13,049.02	10,751.32	2,297.70
361.10	12" Gravity Collection Sewer	53		1950	571.33	471.00	100.33	10,839.58	8,931.23	1,908.35
361.10	12" Gravity Collection Sewer	56		1950	261.38	215.00	46.38	4,958.79	4,085.61	873.18
361.10	12" Gravity Collection Sewer	62		1950	1,785.68	1,471.00	314.68	33,880.94	27,916.06	5,964.88
361.10	12" Gravity Collection Sewer	63		1950	1,564.40	1,289.00	275.40	29,682.16	24,456.53	5,225.63
361.10	12" Gravity Collection Sewer	65		1950	1,596.01	1,315.00	281.01	30,282.29	24,951.79	5,330.50
361.10	12" Gravity Collection Sewer	66		1950	1,360.85	1,121.00	239.85	25,819.79	21,274.23	4,545.56
361.10	12" Gravity Collection Sewer	68		1950	1,956.85	1,612.00	344.85	37,127.62	30,591.69	6,535.93
361.10	12" Gravity Collection Sewer	69		1950	616.05	508.00	108.05	11,688.88	9,631.03	2,057.85
361.10	12" Gravity Collection Sewer	95		1950	3,251.39	2,679.00	572.39	61,690.06	50,829.72	10,860.34
361.10	12" Gravity Collection Sewer	96		1950	431.77	356.00	75.77	8,191.98	6,749.82	1,442.16
361.10	12" Gravity Collection Sewer	97		1950	1,046.28	862.00	184.28	19,851.79	16,356.96	3,494.83
361.10	12" Gravity Collection Sewer	101		1950	575.95	475.00	100.95	10,927.83	9,003.91	1,923.92
361.10	12" Gravity Collection Sewer	102		1950	1,310.74	1,080.00	230.74	24,868.73	20,490.33	4,378.40
361.10	12" Gravity Collection Sewer	103		1950	1,070.95	882.00	188.95	20,319.01	16,742.16	3,576.85
361.10	12" Gravity Collection Sewer	104		1950	3,280.69	2,703.00	577.69	62,245.54	51,287.60	10,957.94
361.10	12" Gravity Collection Sewer	106.1		1950	2,243.67	1,849.00	394.67	42,570.25	35,076.00	7,494.25
361.10	12" Gravity Collection Sewer	107		1950	2,054.77	1,693.00	361.77	38,986.13	32,123.15	6,862.98
361.10	12" Gravity Collection Sewer	108		1950	1,355.45	1,117.00	238.45	25,718.04	21,190.13	4,527.91
361.10	12" Gravity Collection Sewer	110		1950	2,598.34	2,141.00	457.34	49,299.31	40,620.38	8,678.93
361.10	12" Gravity Collection Sewer	112		1950	3,463.42	2,854.00	609.42	65,713.37	54,144.93	11,568.44
361.10	12" Gravity Collection Sewer	113		1950	2,805.74	2,312.00	493.74	53,234.36	43,862.91	9,371.45
361.10	12" Gravity Collection Sewer	115		1950	1,939.89	1,598.00	341.89	36,806.80	30,326.93	6,479.87
361.10	12" Gravity Collection Sewer	120		1950	2,269.11	1,870.00	399.11	43,053.05	35,473.65	7,579.40
361.10	12" Gravity Collection Sewer	122		1950	1,330.78	1,097.00	233.78	25,249.78	20,804.93	4,444.85
361.10	12" Gravity Collection Sewer	124		1950	92.52	76.00	16.52	1,755.72	1,446.32	309.40
361.10	12" Gravity Collection Sewer	125		1950	2,056.31	1,694.00	362.31	39,015.21	32,147.03	6,868.18
361.10	12" Gravity Collection Sewer	126		1950	451.05	372.00	79.05	8,557.45	7,050.92	1,506.53
361.10	12" Gravity Collection Sewer	127		1950	1,218.21	1,004.00	214.21	23,114.05	19,045.05	4,069.00
361.10	12" Gravity Collection Sewer	130		1950	1,289.15	1,062.00	227.15	24,459.65	20,153.93	4,305.72
361.10	12" Gravity Collection Sewer	131		1950	1,423.30	1,173.00	250.30	27,004.46	22,250.20	4,754.26
361.10	12" Gravity Collection Sewer	133		1950	3,059.41	2,521.00	538.41	58,047.80	47,829.11	10,218.69

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361.10	12" Gravity Collection Sewer	134.1		1950	2,802.66	2,309.00	493.66	53,176.22	43,815.14	9,361.08
361.10	12" Gravity Collection Sewer	145		1950	1,896.71	1,563.00	333.71	35,986.56	29,651.02	6,335.54
361.10	12" Gravity Collection Sewer	148		1950	1,937.58	1,596.00	341.58	36,762.15	30,290.59	6,471.56
361.10	12" Gravity Collection Sewer	149		1950	1,198.17	987.00	211.17	22,733.00	18,731.49	4,001.51
361.10	12" Gravity Collection Sewer	150		1950	1,797.25	1,481.00	316.25	34,100.02	28,096.72	6,003.30
361.10	12" Gravity Collection Sewer	163		1950	2,056.31	1,694.00	362.31	39,015.21	32,147.03	6,868.18
361.10	12" Gravity Collection Sewer	164		1950	770.25	635.00	135.25	14,614.74	12,041.90	2,572.84
361.10	12" Gravity Collection Sewer	175		1950	2,535.89	2,089.00	446.89	48,114.64	39,644.40	8,470.24
361.10	12" Gravity Collection Sewer	176		1950	2,003.11	1,650.00	353.11	38,006.00	31,315.37	6,690.63
361.10	12" Gravity Collection Sewer	177		1950	2,203.58	1,816.00	387.58	41,809.20	34,448.88	7,360.32
361.10	12" Gravity Collection Sewer	178		1950	466.47	384.00	82.47	8,850.24	7,291.80	1,558.44
361.10	12" Gravity Collection Sewer	179		1950	1,293.00	1,065.00	228.00	24,532.33	20,213.11	4,319.22
361.10	12" Gravity Collection Sewer	182		1950	2,408.67	1,985.00	423.67	45,700.65	37,655.07	8,045.58
361.10	12" Gravity Collection Sewer	183		1950	1,019.29	840.00	179.29	19,338.88	15,934.38	3,404.50
361.10	12" Gravity Collection Sewer	184		1950	1,838.88	1,515.00	323.88	34,890.15	28,747.72	6,142.43
361.10	12" Gravity Collection Sewer	191		1950	1,528.16	1,259.00	269.16	28,994.83	23,890.67	5,104.16
361.10	12" Gravity Collection Sewer	192		1950	2,141.12	1,764.00	377.12	40,624.53	33,472.90	7,151.63
361.10	12" Gravity Collection Sewer	193		1950	1,606.04	1,323.00	283.04	30,472.29	25,107.53	5,364.76
361.10	12" Gravity Collection Sewer	194		1950	65.54	54.00	11.54	1,243.85	1,024.78	219.07
361.10	12" Gravity Collection Sewer	215		1950	838.87	691.00	147.87	15,916.73	13,114.43	2,802.30
361.10	12" Gravity Collection Sewer	217		1950	330.77	273.00	57.77	6,275.33	5,170.60	1,104.73
361.10	12" Gravity Collection Sewer	218		1950	457.99	377.00	80.99	8,689.31	7,159.93	1,529.38
361.10	12" Gravity Collection Sewer	219		1950	501.93	414.00	87.93	9,523.05	7,846.23	1,676.82
361.10	12" Gravity Collection Sewer	220		1950	2,021.62	1,666.00	355.62	38,356.94	31,604.01	6,752.93
361.10	12" Gravity Collection Sewer	223		1950	131.84	109.00	22.84	2,501.20	2,060.97	440.23
361.10	12" Gravity Collection Sewer	224		1950	678.50	559.00	119.50	12,873.55	10,607.00	2,266.55
361.10	12" Gravity Collection Sewer	225		1950	228.22	188.00	40.22	4,330.64	3,568.55	762.09
361.10	12" Gravity Collection Sewer	229		1950	2,267.57	1,868.00	399.57	43,023.98	35,449.77	7,574.21
361.10	12" Gravity Collection Sewer	230		1950	619.90	511.00	108.90	11,761.56	9,691.25	2,070.31
361.10	12" Gravity Collection Sewer	106		1950	733.24	604.00	129.24	13,911.83	11,462.54	2,449.29
361.10	12" Gravity Collection Sewer	23		1950	134.93	111.00	23.93	2,560.38	2,109.77	450.61
361.10	12" Gravity Collection Sewer	39.1		1950	521.21	429.00	92.21	9,889.56	8,148.37	1,741.19
361.10	12" Gravity Collection Sewer	124.1		1950	1,202.02	990.00	212.02	22,806.72	18,791.71	4,015.01
361.10	12" Gravity Collection Sewer	194.1		1950	274.48	226.00	48.48	5,207.98	4,291.18	916.80
361.10	12" Gravity Collection Sewer	215		1950	828.08	682.00	146.08	15,711.16	12,945.19	2,765.97
361.10	12" Gravity Collection Sewer	220.1		1950	1,932.95	1,593.00	339.95	36,674.94	30,218.95	6,455.99
361.10	12" Gravity Collection Sewer	134		1950	1,395.55	1,150.00	245.55	26,478.05	21,817.24	4,660.81
361.10	12" Gravity Collection Sewer	134.2		1950	1,757.93	1,448.00	309.93	33,353.50	27,482.06	5,871.44
361.10	12" Gravity Collection Sewer	216		1950	1,156.53	953.00	203.53	21,942.87	18,080.50	3,862.37
361.10	12" Gravity Collection Sewer	108.1		1950	382.43	315.00	67.43	7,255.46	5,978.38	1,277.08
361.10	12" Gravity Collection Sewer	108.2		1950	1,445.66	1,191.00	254.66	27,429.11	22,600.10	4,829.01
361.10	12" Gravity Collection Sewer	95.1		1950	250.58	206.00	44.58	4,754.25	3,917.41	836.84
361.10	12" Gravity Collection Sewer	22.1		1950	882.82	727.00	155.82	16,750.47	13,801.77	2,948.70
361.10	12" Gravity Collection Sewer	124.2		1950	231.31	191.00	40.31	4,388.78	3,616.31	772.47
361.10	12" Gravity Collection Sewer	184.1		1950	263.69	217.00	46.69	5,003.44	4,122.98	880.46
361.10	12" Gravity Collection Sewer	105		1950	416.35	343.00	73.35	7,899.19	6,508.94	1,390.25
361.10	12" PVC gravity sewer up to 16'			1998	25,668.00	8,692.00	16,976.00	75,926.87	25,710.77	50,216.10
361.10	15"Gravity Collection Sewer	136		1998	22,108.08	7,486.00	14,622.08	65,396.70	22,145.34	43,251.36
361.10	15"Gravity Collection Sewer	137		1998	67,293.12	22,787.00	44,506.12	199,055.73	67,406.80	131,648.93
361.10	15"Gravity Collection Sewer	138		1998	163,212.24	55,269.00	107,943.24	482,788.90	163,487.59	319,301.31
361.10	15"Gravity Collection Sewer	139		1998	219,319.20	74,268.00	145,051.20	648,754.86	219,689.34	429,065.52

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361.10	15"Gravity Collection Sewer	231		1998	177,569.28	60,130.00	117,439.28	525,257.41	177,868.72	347,388.69
361.10	15"Gravity Collection Sewer	232		1998	244,069.68	82,649.00	161,420.68	721,968.72	244,481.24	477,487.48
361.10	15"Gravity Collection Sewer	233		1998	263,006.88	89,062.00	173,944.88	777,985.66	263,450.50	514,535.16
361.10	15"Gravity Collection Sewer	234		1998	225,572.88	76,386.00	149,186.88	667,253.78	225,953.25	441,300.53
361.10	15"Gravity Collection Sewer	235		1998	255,343.92	86,467.00	168,876.92	755,318.07	255,774.54	499,543.53
361.10	15"Gravity Collection Sewer	236		1998	135,202.80	45,784.00	89,418.80	399,935.71	135,431.37	264,504.34
361.10	15"Gravity Collection Sewer	237		1998	8,279.52	2,804.00	5,475.52	24,490.80	8,293.73	16,197.07
361.10	15"Gravity Collection Sewer	238		1950	1,522.12	1,254.00	268.12	28,879.58	23,795.15	5,084.43
361.10	15"Gravity Collection Sewer	243		1950	96.46	79.00	17.46	1,830.48	1,508.61	321.87
361.10	15" PVC Sewer Pipe			1998	35,791.20	12,120.00	23,671.20	105,871.72	35,851.59	70,020.13
361.10	18" Gravity Collection Sewer	2		1950	2,341.60	1,929.00	412.60	44,427.73	36,606.41	7,821.32
361.10	18" Gravity Collection Sewer	3		1950	1,970.39	1,624.00	346.39	37,385.12	30,803.50	6,581.62
361.10	18" Gravity Collection Sewer	5		1950	2,605.46	2,147.00	458.46	49,434.28	40,731.47	8,702.81
361.10	18" Gravity Collection Sewer	7		1950	6,948.55	5,725.00	1,223.55	131,837.90	108,628.33	23,209.57
361.10	18" Gravity Collection Sewer	9		1950	1,459.74	1,203.00	256.74	27,695.95	22,820.21	4,875.74
361.10	18" Gravity Collection Sewer	10		1950	1,583.14	1,304.00	279.14	30,037.25	24,749.33	5,287.92
361.10	18" Gravity Collection Sewer	12		1950	1,102.58	908.00	194.58	20,920.17	17,237.42	3,682.75
361.10	18" Gravity Collection Sewer	20		1950	1,592.17	1,312.00	280.17	30,208.57	24,890.53	5,318.04
361.10	18" Gravity Collection Sewer	21		1950	1,607.22	1,324.00	283.22	30,494.09	25,126.22	5,367.87
361.10	18" Gravity Collection Sewer	32		1950	1,321.29	1,089.00	232.29	25,069.12	20,655.41	4,413.71
361.10	18" Gravity Collection Sewer	33		1950	2,703.77	2,228.00	475.77	51,300.06	42,269.16	9,030.90
361.10	18" Gravity Collection Sewer	47		1950	2,428.88	2,001.00	427.88	46,083.77	37,970.70	8,113.07
361.10	18" Gravity Collection Sewer	48		1950	1,682.46	1,386.00	296.46	31,921.72	26,302.58	5,619.14
361.10	18" Gravity Collection Sewer	49.1		1950	773.51	637.00	136.51	14,676.00	12,092.77	2,583.23
361.10	18" Gravity Collection Sewer	64		1950	1,582.13	1,304.00	278.13	30,018.57	24,733.75	5,284.82
361.10	18" Gravity Collection Sewer	67		1950	3,710.04	3,057.00	653.04	70,391.83	58,000.04	12,391.79
361.10	18" Gravity Collection Sewer	70		1950	571.86	471.00	100.86	10,849.96	8,939.54	1,910.42
361.10	18" Gravity Collection Sewer	109.1		1950	2,272.37	1,872.00	400.37	43,114.31	35,524.53	7,589.78
361.10	18" Gravity Collection Sewer	111		1950	2,067.71	1,704.00	363.71	39,231.17	32,324.57	6,906.60
361.10	18" Gravity Collection Sewer	114		1950	3,172.29	2,614.00	558.29	60,189.76	49,594.18	10,595.58
361.10	18" Gravity Collection Sewer	118		1950	1,596.18	1,315.00	281.18	30,285.40	24,953.87	5,331.53
361.10	18" Gravity Collection Sewer	119		1950	1,374.46	1,133.00	241.46	26,078.32	21,487.07	4,591.25
361.10	18" Gravity Collection Sewer	121		1950	1,431.65	1,180.00	251.65	27,163.31	22,381.03	4,782.28
361.10	18" Gravity Collection Sewer	141		1950	590.92	487.00	103.92	11,211.28	9,237.52	1,973.76
361.10	18" Gravity Collection Sewer	142		1950	270.88	223.00	47.88	5,139.45	4,235.12	904.33
361.10	18" Gravity Collection Sewer	143		1950	350.14	288.00	62.14	6,642.87	5,473.78	1,169.09
361.10	18" Gravity Collection Sewer	144		1950	1,144.71	943.00	201.71	21,719.64	17,895.68	3,823.96
361.10	18" Gravity Collection Sewer	146		1950	404.31	333.00	71.31	7,670.77	6,319.97	1,350.80
361.10	18" Gravity Collection Sewer	151		1950	2,530.21	2,085.00	445.21	48,006.66	39,555.11	8,451.55
361.10	18" Gravity Collection Sewer	152		1950	1,992.47	1,642.00	350.47	37,803.54	31,148.21	6,655.33
361.10	18" Gravity Collection Sewer	153		1950	397.29	327.00	70.29	7,537.87	6,210.95	1,326.92
361.10	18" Gravity Collection Sewer	155		1950	1,997.48	1,646.00	351.48	37,899.06	31,227.12	6,671.94
361.10	18" Gravity Collection Sewer	156		1950	637.07	525.00	112.07	12,087.58	9,960.16	2,127.42
361.10	18" Gravity Collection Sewer	157		1950	638.07	526.00	112.07	12,106.27	9,974.69	2,131.58
361.10	18" Gravity Collection Sewer	158		1950	2,030.59	1,673.00	357.59	38,527.22	31,745.21	6,782.01
361.10	18" Gravity Collection Sewer	159		1950	1,040.38	857.00	183.38	19,739.66	16,264.56	3,475.10
361.10	18" Gravity Collection Sewer	160		1950	950.08	783.00	167.08	18,026.51	14,853.54	3,172.97
361.10	18" Gravity Collection Sewer	161		1950	1,705.53	1,405.00	300.53	32,359.87	26,662.87	5,697.00
361.10	18" Gravity Collection Sewer	162		1950	1,756.70	1,447.00	309.70	33,330.66	27,463.37	5,867.29
361.10	18" Gravity Collection Sewer	165		1950	383.24	316.00	67.24	7,271.03	5,990.84	1,280.19
361.10	18" Gravity Collection Sewer	166		1950	219.71	181.00	38.71	4,168.67	3,434.61	734.06

Pensylvania American Water
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				Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**	**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	18" Gravity Collection Sewer	167	1950	2,927.50	2,412.00	515.50	55,544.52	45,766.06	9,778.46
361.10	18" Gravity Collection Sewer	185	1950	3,842.47	3,166.00	676.47	72,904.46	60,070.36	12,834.10
361.10	18" Gravity Collection Sewer	188	1950	1,650.36	1,360.00	290.36	31,313.29	25,801.10	5,512.19
361.10	18" Gravity Collection Sewer	189	1950	1,812.88	1,494.00	318.88	34,396.97	28,341.75	6,055.22
361.10	18" Gravity Collection Sewer	190	1950	4,375.20	3,605.00	770.20	83,012.05	68,398.35	14,613.70
361.10	18" Gravity Collection Sewer	202	1950	520.69	429.00	91.69	9,879.17	8,140.06	1,739.11
361.10	18" Gravity Collection Sewer	203	1950	674.19	556.00	118.19	12,791.53	10,539.52	2,252.01
361.10	18" Gravity Collection Sewer	204	1950	1,604.21	1,322.00	282.21	30,436.99	25,078.46	5,358.53
361.10	18" Gravity Collection Sewer	205	1950	581.89	479.00	102.89	11,039.96	9,096.31	1,943.65
361.10	18" Gravity Collection Sewer	206	1950	1,083.52	893.00	190.52	20,557.82	16,938.40	3,619.42
361.10	18" Gravity Collection Sewer	207	1950	237.77	196.00	41.77	4,511.30	3,717.02	794.28
361.10	18" Gravity Collection Sewer	227	1950	1,638.32	1,350.00	288.32	31,084.87	25,612.13	5,472.74
361.10	18" Gravity Collection Sewer	228	1950	1,426.63	1,175.00	251.63	27,067.79	22,303.15	4,764.64
361.10	18" Gravity Collection Sewer	214	1950	95.31	79.00	16.31	1,808.67	1,489.92	318.75
361.10	18" Gravity Collection Sewer	151.1	1950	489.59	403.00	86.59	9,289.43	7,654.15	1,635.28
361.10	18" Gravity Collection Sewer	49.2	1950	147.48	122.00	25.48	2,798.15	2,306.01	492.14
361.10	18" Gravity Collection Sewer	49	1950	537.75	443.00	94.75	10,203.11	8,406.90	1,796.21
361.10	18" Gravity Collection Sewer	161.1	1950	1,424.62	1,174.00	250.62	27,030.41	22,272.01	4,758.40
361.10	18" Gravity Collection Sewer	109	1950	1,548.02	1,276.00	272.02	29,371.72	24,201.12	5,170.60
361.10	24" Gravity Collection Sewer	71	1950	1,660.13	1,368.00	292.13	31,498.11	25,952.69	5,545.42
361.10	24" Gravity Collection Sewer	98	1950	3,321.42	2,737.00	584.42	63,019.05	51,925.10	11,093.95
361.10	24" Gravity Collection Sewer	99	1950	2,321.15	1,913.00	408.15	44,040.45	36,287.66	7,752.79
361.10	24" Gravity Collection Sewer	132	1950	2,782.81	2,293.00	489.81	52,799.33	43,504.70	9,294.63
361.10	24" Gravity Collection Sewer	147	1950	3,078.93	2,537.00	541.93	58,417.42	48,133.32	10,284.10
361.10	24" Gravity Collection Sewer	154	1950	2,860.92	2,357.00	503.92	54,281.98	44,725.71	9,556.27
361.10	24" Gravity Collection Sewer	186	1950	1,600.67	1,319.00	281.67	30,370.54	25,024.47	5,346.07
361.10	24" Gravity Collection Sewer	187	1950	788.09	649.00	139.09	14,953.22	12,321.19	2,632.03
361.10	24" Gravity Collection Sewer	147.1	1950	1,136.67	937.00	199.67	21,567.02	17,770.05	3,796.97
361.10	30" Gravity Collection Sewer	54	1950	3,598.33	2,965.00	633.33	68,272.72	56,253.66	12,019.06
361.10	30" Gravity Collection Sewer	55	1950	1,878.13	1,548.00	330.13	35,634.59	29,361.34	6,273.25
361.10	30" Gravity Collection Sewer	57	1950	251.90	208.00	43.90	4,779.17	3,938.17	841.00
361.10	30" Gravity Collection Sewer	58	1950	1,290.80	1,064.00	226.80	24,490.80	20,179.89	4,310.91
361.10	30" Gravity Collection Sewer	72	1950	668.24	551.00	117.24	12,678.36	10,446.07	2,232.29
361.10	30" Gravity Collection Sewer	73	1950	1,682.35	1,386.00	296.35	31,919.64	26,300.51	5,619.13
361.10	30" Gravity Collection Sewer	128	1950	1,102.86	909.00	193.86	20,925.37	17,241.57	3,683.80
361.10	30" Gravity Collection Sewer	129	1950	1,935.55	1,595.00	340.55	36,723.74	30,258.41	6,465.33
361.10	30" Gravity Collection Sewer	208	1950	666.94	550.00	116.94	12,654.48	10,426.34	2,228.14
361.10	36" Gravity Collection Sewer	180	1950	4,994.19	4,115.00	879.19	94,757.00	78,076.10	16,680.90
361.10	36" Gravity Collection Sewer	180.1	1950	231.13	190.00	41.13	4,385.67	3,613.19	772.48
361.10	42" Gravity Collection Sewer	195	1950	3,062.38	2,523.00	539.38	59,849.20	49,312.80	10,536.40
361.10	48" and Larger Gravity Collection Sewer	198	1950	673.52	555.00	118.52	13,163.23	10,845.81	2,317.42
361.10	48" and Larger Gravity Collection Sewer	211	1950	169.86	140.00	29.86	3,319.36	2,734.81	584.55
361.10	48" Concrete sewer		1998	27,924.00	9,456.00	18,468.00	90,224.94	30,553.28	59,671.66
361.10	Trenchless Sewer Repairs	190 - MH-MH Lining	2016	25,119.36	2,706.00	22,413.36	39,955.88	4,304.68	35,651.20
361.10	Trenchless Sewer Repairs	86 - MH-MH Lining	2015	10,830.00	1,349.00	9,481.00	17,248.84	2,148.19	15,100.65
361.10	Trenchless Sewer Repairs	91 - MH-MH Lining	2015	6,557.28	817.00	5,740.28	10,443.99	1,300.96	9,143.03
361.10	Trenchless Sewer Repairs	93 - MH-MH Lining	2015	8,787.12	1,094.00	7,693.12	13,994.89	1,743.26	12,251.63
361.10	Trenchless Sewer Repairs	94 - MH-MH Lining	2015	17,182.08	2,140.00	15,042.08	27,365.78	3,408.65	23,957.13
361.10	Trenchless Sewer Repairs	170 - MH-MH Lining	2016	16,652.16	1,794.00	14,858.16	26,487.40	2,854.21	23,633.19
361.10	Trenchless Sewer Repairs	173 - MH-MH Lining	2016	15,390.72	1,658.00	13,732.72	24,481.45	2,637.21	21,844.24
361.10	Trenchless Sewer Repairs	212 - MH-MH Lining	2015	6,283.68	783.00	5,500.68	10,007.92	1,245.93	8,761.99

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361.10	Trenchless Sewer Repairs	169 - MH-MH Lining	2016	14,964.48	1,612.00	13,352.48	23,803.46	2,564.54	21,238.92
361.10	Trenchless Sewer Repairs	105 - MH-MH Lining	2015	8,624.76	1,074.00	7,550.76	13,736.36	1,711.07	12,025.29
361.10	Trenchless Sewer Repairs	168 - MH-MH Lining	2016	16,238.88	1,750.00	14,488.88	25,830.17	2,782.57	23,047.60
361.10	Trenchless Sewer Repairs	169.1 - MH-MH Lining	2016	25,434.00	2,740.00	22,694.00	40,456.33	4,358.67	36,097.66
361.10	Trenchless Sewer Repairs	15 - MH-MH Lining	2016	17,649.00	1,902.00	15,747.00	28,072.84	3,024.49	25,048.35
361.10	Trenchless Sewer Repairs	22 - MH-MH Lining	2015	7,062.00	880.00	6,182.00	11,247.62	1,400.63	9,846.99
361.10	Trenchless Sewer Repairs	51 - MH-MH Lining	2015	4,716.00	587.00	4,129.00	7,510.87	935.48	6,575.39
361.10	Trenchless Sewer Repairs	68 - MH-MH Lining	2016	22,842.00	2,461.00	20,381.00	36,333.35	3,914.29	32,419.06
361.10	Trenchless Sewer Repairs	103 - MH-MH Lining	2015	8,334.00	1,038.00	7,296.00	13,273.29	1,652.93	11,620.36
361.10	Trenchless Sewer Repairs	112 - MH-MH Lining	2015	26,952.00	3,357.00	23,595.00	42,926.38	5,346.07	37,580.31
361.10	Trenchless Sewer Repairs	127 - MH-MH Lining	2015	9,480.00	1,181.00	8,299.00	15,098.57	1,880.31	13,218.26
361.10	Trenchless Sewer Repairs	133 - MH-MH Lining	2015	23,808.00	2,965.00	20,843.00	37,918.79	4,722.07	33,196.72
361.10	Trenchless Sewer Repairs	149 - MH-MH Lining	2016	13,986.00	1,507.00	12,479.00	22,247.09	2,397.37	19,849.72
361.10	Trenchless Sewer Repairs	179 - MH-MH Lining	2016	15,093.00	1,626.00	13,467.00	24,006.96	2,586.34	21,420.62
361.10	Trenchless Sewer Repairs	191 - MH-MH Lining	2016	17,838.00	1,922.00	15,916.00	28,373.94	3,056.68	25,317.26
361.10	Trenchless Sewer Repairs	193 - MH-MH Lining	2016	18,747.00	2,020.00	16,727.00	29,819.22	3,212.42	26,606.80
361.10	Trenchless Sewer Repairs	105 - MH-MH Lining	2015	3,240.00	404.00	2,836.00	5,160.22	642.69	4,517.53
361.10	Trenchless Sewer Repairs	3 - MH-MH Lining	2015	18,854.40	2,348.00	16,506.40	30,029.99	3,739.86	26,290.13
361.10	Trenchless Sewer Repairs	5 - MH-MH Lining	2016	32,722.20	3,525.00	29,197.20	52,048.65	5,607.72	46,440.93
361.10	Trenchless Sewer Repairs	7 - MH-MH Lining	2015	66,489.60	8,281.00	58,208.60	105,898.71	13,189.19	92,709.52
361.10	Trenchless Sewer Repairs	9 - MH-MH Lining	2016	18,333.00	1,975.00	16,358.00	29,160.95	3,141.82	26,019.13
361.10	Trenchless Sewer Repairs	10 - MH-MH Lining	2015	15,148.80	1,887.00	13,261.80	24,127.40	3,004.76	21,122.64
361.10	Trenchless Sewer Repairs	33 - MH-MH Lining	2015	25,872.00	3,222.00	22,650.00	41,207.00	5,132.19	36,074.81
361.10	Trenchless Sewer Repairs	64 - MH-MH Lining	2016	19,870.20	2,141.00	17,729.20	31,606.09	3,405.54	28,200.55
361.10	Trenchless Sewer Repairs	67 - MH-MH Lining	2016	46,594.80	5,020.00	41,574.80	74,115.08	7,985.36	66,129.72
361.10	Trenchless Sewer Repairs	114 - MH-MH Lining	2016	39,841.20	4,292.00	35,549.20	63,373.10	6,827.69	56,545.41
361.10	Trenchless Sewer Repairs	118 - MH-MH Lining	2016	20,046.60	2,160.00	17,886.60	31,886.42	3,435.65	28,450.77
361.10	Trenchless Sewer Repairs	121 - MH-MH Lining	2016	17,980.20	1,937.00	16,043.20	28,600.28	3,081.60	25,518.68
361.10	Trenchless Sewer Repairs	143 - MH-MH Lining	2016	4,397.40	474.00	3,923.40	6,994.85	753.79	6,241.06
361.10	Trenchless Sewer Repairs	152 - MH-MH Lining	2016	25,023.60	2,696.00	22,327.60	39,803.26	4,288.07	35,515.19
361.10	Trenchless Sewer Repairs	153 - MH-MH Lining	2016	4,989.60	538.00	4,451.60	7,936.56	855.54	7,081.02
361.10	Trenchless Sewer Repairs	167 - MH-MH Lining	2016	36,766.80	3,961.00	32,805.80	58,482.84	6,301.28	52,181.56
361.10	Trenchless Sewer Repairs	185 - MH-MH Lining	2016	48,258.00	5,199.00	43,059.00	76,760.60	8,269.85	68,490.75
361.10	Trenchless Sewer Repairs	188 - MH-MH Lining	2016	20,727.00	2,233.00	18,494.00	32,969.34	3,551.93	29,417.41
361.10	Trenchless Sewer Repairs	202 - MH-MH Lining	2016	6,539.40	705.00	5,834.40	10,401.42	1,120.30	9,281.12
361.10	Trenchless Sewer Repairs	204 - MH-MH Lining	2016	20,147.40	2,171.00	17,976.40	32,047.35	3,453.30	28,594.05
361.10	Trenchless Sewer Repairs	205 - MH-MH Lining	2016	7,308.00	787.00	6,521.00	11,624.51	1,252.16	10,372.35
361.10	Trenchless Sewer Repairs	207 - MH-MH Lining	2016	2,986.20	322.00	2,664.20	4,750.10	511.87	4,238.23
361.10	Trenchless Sewer Repairs	109 - MH-MH Lining	2016	19,441.80	2,095.00	17,346.80	30,924.98	3,331.82	27,593.16
361.10	Trenchless Sewer Repairs	98 - MH-MH Lining	2016	41,025.60	4,420.00	36,605.60	65,256.53	7,031.19	58,225.34
361.10	Trenchless Sewer Repairs	99 - MH-MH Lining	2016	28,670.40	3,089.00	25,581.40	45,604.09	4,913.11	40,690.98
361.10	Trenchless Sewer Repairs	132 - MH-MH Lining	2016	34,372.80	3,703.00	30,669.80	54,674.45	5,891.16	48,783.29
361.10	Trenchless Sewer Repairs	154 - MH-MH Lining	2016	50,650.56	5,457.00	45,193.56	80,566.91	8,679.97	71,886.94
361.10	Trenchless Sewer Repairs	186 - MH-MH Lining	2016	28,338.72	3,053.00	25,285.72	45,076.65	4,857.04	40,219.61
361.10	Trenchless Sewer Repairs	187 - MH-MH Lining	2016	13,952.64	1,503.00	12,449.64	22,193.10	2,391.14	19,801.96
361.10	Trenchless Sewer Repairs	55 - MH-MH Lining	2015	32,791.93	4,084.00	28,707.93	52,228.28	6,504.78	45,723.50
361.10	Trenchless Sewer Repairs	129 - MH-MH Lining	2015	33,794.60	4,209.00	29,585.60	53,825.14	6,703.09	47,122.05
361.10	Trenchless Sewer Repairs	150 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	148 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	187 - Trenchless Spot Repair	2015	36,480.00	4,543.00	31,937.00	58,101.79	7,235.73	50,866.06
361.10	Trenchless Sewer Repairs	151 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63

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361.10	Trenchless Sewer Repairs	176 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	174.1 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	169 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	182 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	1 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	2 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	111 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	110 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	3 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	229 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	9 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	115 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	10 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	134.2 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	134.1 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	134 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	227 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	22 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	21 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	20 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	17 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	69 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	66 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	92 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	90 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	77.1 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	130 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	85 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	82 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	106.1 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	101 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	100 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	97 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	96 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	89 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	90 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	92 - Trenchless Spot Repair	2015	672.00	84.00	588.00	1,070.46	132.90	937.56
361.10	Trenchless Sewer Repairs	44 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	47 - Trenchless Spot Repair	2015	8,184.00	1,019.00	7,165.00	13,034.49	1,623.86	11,410.63
361.10	Trenchless Sewer Repairs	34 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	38 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	36 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	35 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	39 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	40 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	26 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	25 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	30 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	31 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	175 - Trenchless Spot Repair	2015	2,034.00	253.00	1,781.00	3,239.41	403.89	2,835.52
361.10	Trenchless Sewer Repairs	175 - Excavated Spot Repair	2015	12,240.00	1,524.00	10,716.00	19,494.62	2,427.48	17,067.14

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Account	**LONG DESCRIPTION**	**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	Trenchless Sewer Repairs	199 - Excavated Spot Repair	2015	2,640.00	329.00	2,311.00	4,205.01	523.29	3,681.72
361.10	Trenchless Sewer Repairs	149 - Excavated Spot Repair	2015	12,240.00	1,524.00	10,716.00	19,494.62	2,427.48	17,067.14
361.10	Trenchless Sewer Repairs	18 - Excavated Spot Repair	2015	11,880.00	1,480.00	10,400.00	18,921.50	2,356.88	16,564.62
361.10	Trenchless Sewer Repairs	133 - Excavated Spot Repair	2015	2,640.00	329.00	2,311.00	4,205.01	523.29	3,681.72
361.10	Stormwater Inlets Connected to Combined Sewer System	Standard Size Inlet w/ Grating	1950	34,138.57	28,129.00	6,009.57	667,184.21	549,731.59	117,452.62
361.10	12" Dia Stormwater Piping to CS System	All Segments (from GIS Mapping)	1950	37,328.97	30,758.00	6,570.97	729,535.66	601,106.41	128,429.25
361.10	CSO 8 Regualtor	Upper Mill St Regulator (CSO 8)	1998	59,340.00	20,094.00	39,246.00	191,733.83	64,927.40	126,806.43
361.10	Hancor	Upper Mill St Regulator (CSO 8)	1998	3,450.00	1,168.00	2,282.00	11,146.91	3,775.16	7,371.75
361.10	Flow Channel	Upper Mill St Regulator (CSO 8)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Upper Mill St Regulator (CSO 8)	1998	2,622.00	888.00	1,734.00	8,472.31	2,868.75	5,603.56
361.10	Red Valve Tideflex	Upper Mill St Regulator (CSO 8)	1998	20,727.60	7,019.00	13,708.60	66,972.80	22,679.01	44,293.79
361.10	Outfall Channels	Upper Mill St Regulator (CSO 8)	1998	4,278.00	1,449.00	2,829.00	13,822.54	4,680.54	9,142.00
361.10	Select Backfill	Upper Mill St Regulator (CSO 8)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Labor & Other overheads	Upper Mill St Regulator (CSO 8)	1998	11,040.00	3,738.00	7,302.00	35,670.93	12,079.27	23,591.66
361.10	Aluminum baffle on sides	Upper Mill St Regulator (CSO 8)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Upper Mill St Regulator (CSO 8)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Upper Mill St Regulator (CSO 8)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	CSO 7 Regulator	Bayard St (CSO 7)	1998	62,100.00	21,029.00	41,071.00	200,651.56	67,946.70	132,704.86
361.10	Hancor	Bayard St (CSO 7)	1998	3,450.00	1,168.00	2,282.00	11,146.91	3,775.16	7,371.75
361.10	Flow Channel	Bayard St (CSO 7)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Bayard St (CSO 7)	1998	2,346.00	794.00	1,552.00	7,580.44	2,566.61	5,013.83
361.10	Red Valve Tideflex	Bayard St (CSO 7)	1998	9,798.00	3,318.00	6,480.00	31,658.00	10,720.17	20,937.83
361.10	Outfall Channels	Bayard St (CSO 7)	1998	4,002.00	1,355.00	2,647.00	12,930.66	4,378.40	8,552.26
361.10	Select Backfill	Bayard St (CSO 7)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Labor & Other overheads	Bayard St (CSO 7)	1998	11,040.00	3,738.00	7,302.00	35,670.93	12,079.27	23,591.66
361.10	Aluminum baffle on sides	Bayard St (CSO 7)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Bayard St (CSO 7)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Bayard St (CSO 7)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	CSO 6 Regulator	Plum St (CSO 6)	1998	66,240.00	22,431.00	43,809.00	214,028.68	72,476.69	141,551.99
361.10	Hancor	Plum St (CSO 6)	1998	3,450.00	1,168.00	2,282.00	11,146.91	3,775.16	7,371.75
361.10	Flow Channel	Plum St (CSO 6)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Plum St (CSO 6)	1998	2,418.00	819.00	1,599.00	7,813.01	2,645.52	5,167.49
361.10	Red Valve Tideflex	Plum St (CSO 6)	1998	9,798.00	3,318.00	6,480.00	31,658.00	10,720.17	20,937.83
361.10	Outfall Channels	Plum St (CSO 6)	1998	6,486.00	2,196.00	4,290.00	20,956.51	7,096.60	13,859.91
361.10	Select Backfill	Plum St (CSO 6)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Pipe Plugs	Plum St (CSO 6)	1998	1,380.00	467.00	913.00	4,459.38	1,509.65	2,949.73
361.10	Aluminum baffle on sides	Plum St (CSO 6)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Plum St (CSO 6)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Plum St (CSO 6)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	CSO 5 Regulator	Market St (CSO 5)	1998	62,100.00	21,029.00	41,071.00	200,651.56	67,946.70	132,704.86
361.10	Flow Channel	Market St (CSO 5)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Market St (CSO 5)	1998	4,554.00	1,542.00	3,012.00	14,714.41	4,982.67	9,731.74
361.10	Red Valve Tideflex	Market St (CSO 5)	1998	9,798.00	3,318.00	6,480.00	31,658.00	10,720.17	20,937.83
361.10	Outfall Channels	Market St (CSO 5)	1998	7,176.00	2,430.00	4,746.00	23,186.73	7,851.42	15,335.31
361.10	Select Backfill	Market St (CSO 5)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Pipe Plugs	Market St (CSO 5)	1998	1,380.00	467.00	913.00	4,459.38	1,509.65	2,949.73
361.10	Aluminum baffle on sides	Market St (CSO 5)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Market St (CSO 5)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Market St (CSO 5)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	CSO 4 Regulator	Park Alley (CSO 4)	1998	62,100.00	21,029.00	41,071.00	200,651.56	67,946.70	132,704.86
361.10	Hancor	Park Alley (CSO 4)	1998	3,450.00	1,168.00	2,282.00	11,146.91	3,775.16	7,371.75

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361.10	Flow Channel	Park Alley (CSO 4)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Park Alley (CSO 4)	1998	3,726.00	1,262.00	2,464.00	12,038.78	4,076.26	7,962.52
361.10	Red Valve Tideflex	Park Alley (CSO 4)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	Outfall Channels	Park Alley (CSO 4)	1998	6,486.00	2,196.00	4,290.00	20,956.51	7,096.60	13,859.91
361.10	Select Backfill	Park Alley (CSO 4)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Labor & Other overheads	Park Alley (CSO 4)	1998	11,040.00	3,738.00	7,302.00	35,670.93	12,079.27	23,591.66
361.10	Aluminum baffle on sides	Park Alley (CSO 4)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Park Alley (CSO 4)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Park Alley (CSO 4)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	CSO 3 Regulator	Mill Alley (CSO 3)	1998	62,100.00	21,029.00	41,071.00	200,651.56	67,946.70	132,704.86
361.10	New Chamber Ahead of Mill Alley	Mill Alley (CSO 3)	1998	3,036.00	1,028.00	2,008.00	9,809.61	3,321.44	6,488.17
361.10	New Concrete Endwalls & Apron	Mill Alley (CSO 3)	1998	4,968.00	1,682.00	3,286.00	16,051.71	5,435.36	10,616.35
361.10	Red Valve Tideflex	Mill Alley (CSO 3)	1998	48,300.00	16,356.00	31,944.00	156,062.90	52,848.12	103,214.78
361.10	Select Backfill	Mill Alley (CSO 3)	1998	4,050.00	1,371.00	2,679.00	13,086.40	4,431.35	8,655.05
361.10	Pipe Plugs	Mill Alley (CSO 3)	1998	2,760.00	935.00	1,825.00	8,917.73	3,020.34	5,897.39
361.10	Aluminum baffle on sides	Mill Alley (CSO 3)	1998	897.60	304.00	593.60	2,899.90	982.21	1,917.69
361.10	Fiberglass Platforms	Mill Alley (CSO 3)	1998	8,280.00	2,804.00	5,476.00	26,753.20	9,059.98	17,693.22
361.10	3" Dia. Safety Posts (4/Regulator)	Mill Alley (CSO 3)	1998	552.00	187.00	365.00	1,783.75	604.28	1,179.47
361.10	Manholes	EB 35	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 36	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 31.33	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 31.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 31.111	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 32.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 4.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 7.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB8.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 97.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 92.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 99.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB27A	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB27	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 86	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 89	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 87.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 82	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 81	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 77	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 77.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 76.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 70.2	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 69.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 64	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 65	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 56.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 56.2	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 58.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 75.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 75	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 75.2	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73

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361.10	Manholes	EB 62	1950	118.39	96.00	22.39	2,130.54	1,732.88	397.66
361.10	Manholes	EB 63	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 58.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 21.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	Eb 57.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 55.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 54.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 44.11	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 30	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 29	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 37.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-4	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-5	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-6	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-7	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	OF-1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 4	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 6	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 7	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 8	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 11	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 9	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 10	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 5	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 10.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	CSO 3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EBPS 2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 10.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 25	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 24	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 23.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 23	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 21	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 20	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 22	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 34	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 33	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 32	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 31	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 18	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 17	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 16	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 15	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 14	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 13	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 12	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 38	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 37	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Original Cost			FMV @ Purchase Price of $27.1m		
				Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	Manholes	EB 28.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 26	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	FT 10	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 7	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 8	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 42.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 9	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 9.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 10	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 11	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	CSO 7 - MH1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 12	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 15	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	CSO 8 - MH1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 16	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 61.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	61.3D	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	BL 1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	BL 2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 61.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 61	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 60.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 60	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 59	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 39	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 40	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 41	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 45	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 46	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 50	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 51	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 48	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 45.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 45.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 49	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 45.3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 43	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 44	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 6	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 5	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 4	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 42.3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 42	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 42.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 47	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 97	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 54	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 53.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 53	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 56	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 68	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

				Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**	**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	Manholes	EB 55.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 55	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 70.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 69	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 44.3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 57	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 58	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 73	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	EB 79	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 80	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 72	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 71	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 76	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 78	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 87	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 88	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 110.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 109	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 67	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 67.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 84	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 85	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 90	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 92	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 93	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 94	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 108.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 108	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 96	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 95.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	STORM MH 17.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 95	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 100	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 28	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 102	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 101	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 103	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 105	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 107	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 104	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 106	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 30	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 103.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 91	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 29	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 115	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 114	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 113	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 112	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39

Pensylvania American Water
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				Original Cost			FMV @ Purchase Price of $27.1m		
Account	**LONG DESCRIPTION**	**ADD'L DESCRIPTION**	**ENG IN SERVICE YEAR**	Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
361.10	Manholes	LH 13	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 12	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 66	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 110	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 61.4	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 24	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 74	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 88.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 111	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 31	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	ETSA	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 14	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB-23.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB-107.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB-68.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 90.11	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 91.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 38.1?	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 79.1	2014	3,588.00	435.00	3,153.00	5,085.46	616.73	4,468.73
361.10	Manholes	LH 46.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 50.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 21.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 26.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 15.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 18.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 88.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	MH # ?	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB52.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 4.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 20.11	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 36.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 44.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 44.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	EB 45.5	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	LH 45.5	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 3	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 3.1	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	INT 3.2	1950	301.91	245.00	56.91	5,431.21	4,416.82	1,014.39
361.10	Manholes	Additional 48" Sections (2014 contract)	2014	47,157.60	5,717.00	41,440.60	66,833.67	8,102.69	58,730.98
361.10	Manholes	72" Diameter Manhole (2014 contract)	2014	29,484.00	3,575.00	25,909.00	41,786.36	5,065.74	36,720.62
361.10	15"x6" PVC wyes (Boat Club Area)	Miscellaneous Collection Plant	1998	1,324.80	449.00	875.80	4,280.80	1,449.43	2,831.37
361.10	8"x6" PVC wye pieces w/ caps	Miscellaneous Collection Plant	1998	2,484.00	841.00	1,643.00	8,025.85	2,718.20	5,307.65
354.20	12'x6' concrete chamber	Miscellaneous Collection Plant	1998	55,200.00	18,692.00	36,508.00	178,356.71	60,397.41	117,959.30
361.10	Mobilization for CSO Construction	Miscellaneous Collection Plant	1998	75,900.00	25,702.00	50,198.00	245,241.26	83,046.31	162,194.95
361.10	Manhole Covers (Standard)	Miscellaneous Collection Plant	1998	7,452.00	2,523.00	4,929.00	24,078.60	8,153.56	15,925.04
361.10	Manhole Covers (Watertight)	Miscellaneous Collection Plant	1998	2,625.60	889.00	1,736.60	8,483.73	2,872.90	5,610.83
354.20	Furnishing and installing shoring	Miscellaneous Collection Plant	1998	28,800.00	9,753.00	19,047.00	93,056.31	31,511.60	61,544.71
361.10	CSO 6 2018 Emergency Repair	Miscellaneous Collection Plant	2018	83,830.80	5,347.00	78,483.80	131,603.25	8,394.44	123,208.81
361.10	2018 Street Paving for Sewer Impr (depr sch)	Miscellaneous Collection Plant	2018	123,206.58	7,858.00	115,348.58	193,417.91	12,336.77	181,081.14
361.10	2019 Street Paving for Sewer Impr (depr sch)	Miscellaneous Collection Plant	2019	87,381.78	4,356.00	83,025.78	132,732.89	6,616.92	126,115.97
361.10	2020 Street Paving for Sewer Impr (depr sch)	Miscellaneous Collection Plant	2020	166,687.40	5,966.00	160,721.40	238,833.03	8,547.07	230,285.96

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Original Cost			FMV @ Purchase Price of $27.1m		
				Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
364.00	Flow Metering Equipment (depr sch)	Miscellaneous Collection Plant	2019	26,319.60	1,312.00	25,007.60	39,979.76	1,993.49	37,986.27
364.00	Flow Metering Equipment (depr sch)	Miscellaneous Collection Plant	2020	15,440.28	553.00	14,887.28	22,123.53	792.20	21,331.33
393.00	CCTV for Repairs	Miscellaneous Collection Plant	2013	228,809.04	30,889.00	197,920.04	391,746.85	52,886.54	338,860.31
393.00	Pipe Cleaning for CCTV and Repairs (bond)	Miscellaneous Collection Plant	2014	24,587.14	2,958.00	21,629.14	41,509.14	4,994.10	36,515.04
393.00	Pipe Cleaning for CCTV and Repairs (bond)	Miscellaneous Collection Plant	2015	11,388.00	1,215.00	10,173.00	18,859.20	2,012.17	16,847.03
354.20	Gate Repair (bond)	Miscellaneous Collection Plant	2015	14,016.00	1,495.00	12,521.00	23,211.64	2,476.28	20,735.36
361.10	System Repairs (bond)	Miscellaneous Collection Plant	2015	125,849.52	13,427.00	112,422.52	208,412.65	22,234.63	186,178.02
361.10	CSO 8 Repair (depr sch, bond)	Miscellaneous Collection Plant	2015	758,734.14	80,949.00	677,785.14	1,256,498.95	134,050.46	1,122,448.49
361.10	System Repairs (bond)	Miscellaneous Collection Plant	2015	112,077.76	11,958.00	100,119.76	185,605.94	19,801.95	165,803.99
361.10	2016 Miscellaneous Projects (depr sch)	Miscellaneous Collection Plant	2016	26,581.20	2,448.00	24,133.20	43,247.21	3,981.78	39,265.43
361.10	2017 Miscellaneous Projects (depr sch)	Miscellaneous Collection Plant	2017	151,593.60	11,870.00	139,723.60	244,435.56	19,139.54	225,296.02
361.10	2018 Miscellaneous Projects (depr sch)	Miscellaneous Collection Plant	2018	1,599.00	102.00	1,497.00	2,510.55	159.89	2,350.66
361.10	2018 CDBG Projects (depr sch)	Miscellaneous Collection Plant	2018	235,592.99	15,026.00	220,566.99	369,850.70	23,590.61	346,260.09
361.10	2023 Inlet Rehabilitation	Miscellaneous Collection Plant	2023	82,995.60	-	82,995.60	85,396.96	-	85,396.96
393.00	2023 CCTV Work	Miscellaneous Collection Plant	2023	13,100.00	-	13,100.00	13,478.87	-	13,478.87
364.00	Flow Metering Equipment (depr sch)		2019	21,933.00	2,567.00	19,366.00	49,575.49	5,802.91	43,772.58
364.00	Flow Metering Equipment (depr sch)		2020	12,866.90	1,069.00	11,797.90	27,921.25	2,319.50	25,601.75
364.00	Flow Metering Rentals and Services		2013	100,391.00	31,674.00	68,717.00	266,316.13	84,025.40	182,290.73
364.00	Flow Metering Rentals and Services		2014	68,790.00	19,349.00	49,441.00	180,128.01	50,664.64	129,463.37
390.20	Dell 2135cn Printer		2009	549.00	467.00	82.00	664.50	564.82	99.68
390.20	Dell 1765cdn Printer		2017	259.00	115.00	144.00	292.79	129.78	163.01
390.20	Lexmark Printer		2005	199.00	169.00	30.00	264.76	225.31	39.45
390.00	Security Cameras		2021	13,531.00	1,694.00	11,837.00	13,599.31	1,702.77	11,896.54
390.20	Dell Power Edge Server		2017	13,114.33	5,836.00	7,278.33	14,842.12	6,604.46	8,237.66
390.20	Dell Desktop Computers		2017	1,596.24	710.00	886.24	1,806.60	803.62	1,002.98
390.20	Dell Monitors		2017	549.00	244.00	305.00	620.89	276.18	344.71
390.20	Dell Laptop Computer		2017	1,777.04	791.00	986.04	2,011.14	894.99	1,116.15
390.20	APC Smart UPS		2017	479.55	213.00	266.55	543.02	241.92	301.10
390.20	Dell Firewall		2017	182.75	81.00	101.75	206.62	92.41	114.21
390.20	Dell Sonic Wall		2017	723.75	322.00	401.75	819.20	364.43	454.77
390.00	Toshiba 55" TV Monitor		2017	1,439.97	641.00	798.97	1,630.09	725.75	904.34
390.00	Desk & Hutch (OM Office)		2017	1,152.90	513.00	639.90	1,305.11	580.39	724.72
390.00	Chair (OM Office)		2017	260.00	116.00	144.00	293.83	130.82	163.01
390.00	Bush Bookcase (OM Office)		2005	249.00	212.00	37.00	331.21	281.37	49.84
390.00	Presentation Board (Conference Room)		2017	382.00	170.00	212.00	431.92	192.08	239.84
390.00	Conference Room Table		2005	400.00	340.00	60.00	531.60	451.65	79.95
390.00	Conference Room Chairs		2005	2,400.00	2,040.00	360.00	3,189.58	2,710.93	478.65
396.00	Avaya Phone System		2014	7,600.00	4,965.00	2,635.00	8,829.48	5,768.65	3,060.83
390.20	Dell Server		2019	8,404.00	2,417.00	5,987.00	9,056.86	2,605.03	6,451.83
390.00	Desk & Hutch (Secretary Office)		2019	1,650.00	475.00	1,175.00	1,778.56	511.87	1,266.69
390.00	Wardrobe (Secretary Office)		2019	275.00	79.00	196.00	295.91	85.14	210.77
390.00	Chair (OM Office)		2019	260.00	75.00	185.00	280.33	80.99	199.34
390.00	Drawing File Cabinet A		1995	633.73	539.00	94.73	936.52	796.36	140.16
390.00	Filing Cabinet A		1995	1,195.77	1,016.00	179.77	1,768.18	1,503.42	264.76
394.00	Hach Pocket Colorimeter A		1995	260.76	222.00	38.76	530.56	450.61	79.95
394.00	Sybron Thermoline Muffle Furnace		1979	492.97	419.00	73.97	1,830.48	1,556.37	274.11
394.00	Millipore Single Chamber Incubator		1997	481.07	409.00	72.07	940.68	799.47	141.21
394.00	Thermo Orion 3 Star D.O. Meter		2006	858.26	632.00	226.26	1,448.39	1,067.35	381.04
394.00	Thermo Orion 3 Star pH Meter		2012	712.07	360.00	352.07	1,031.01	521.21	509.80
394.00	Heinicke Autoclave		1979	952.43	810.00	142.43	3,537.40	3,006.84	530.56
394.00	Thermo Scientific Stir Plate A		2009	147.69	93.00	54.69	226.34	142.24	84.10

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Original Cost			FMV @ Purchase Price of $27.1m		
				Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
394.00	VanGuard Microscope		2006	1,452.40	1,070.00	382.40	2,450.33	1,804.52	645.81
394.00	American Optical Stereoscope		1979	133.55	114.00	19.55	496.29	421.54	74.75
394.00	Raven Centrifuge		2008	853.99	570.00	283.99	1,346.64	898.11	448.53
394.00	Frigidare Refrigerator A		2019	624.14	109.00	515.14	799.47	140.17	659.30
394.00	Magic Chef Refridgerator (mini) A		2016	231.85	75.00	156.85	317.71	101.75	215.96
394.00	Labnet Digital Dry Bath		2012	213.12	108.00	105.12	308.37	155.74	152.63
394.00	A&D International Analytical Balance		2010	1,754.00	1,035.00	719.00	2,688.09	1,585.44	1,102.65
394.00	Weber Scintific NIST Thermometer		2007	295.07	207.00	88.07	481.76	338.48	143.28
394.00	QCEC Influent Sampler		2013	9,810.00	4,526.00	5,284.00	13,933.63	6,428.99	7,504.64
394.00	QCEC Effluent Sampler		2013	5,632.00	2,599.00	3,033.00	7,999.90	3,691.06	4,308.84
394.00	Miscellaneous Lab Equipment (various brands)		2022	8,747.79	220.00	8,527.79	9,700.59	243.99	9,456.60
391.00	Ford Super Duty Dump Truck A		1989	24,517.50	20,840.00	3,677.50	36,910.63	31,373.51	5,537.12
391.10	Ford F450 Service Truck		2008	60,549.30	49,491.00	11,058.30	81,224.14	66,389.29	14,834.85
391.10	Ford F250 Truck		2015	26,450.00	12,741.00	13,709.00	30,894.87	14,881.58	16,013.29
391.00	Trailer		2022	10,295.00	146.00	10,149.00	11,415.82	161.97	11,253.85
393.00	Cues CCTV Camera System		2021	65,052.78	2,778.00	62,274.78	78,619.11	3,357.78	75,261.33
395.00	Toro Wheel Horse Tractor		1990	5,000.00	4,250.00	750.00	9,495.01	8,070.50	1,424.51
393.00	Honda 21" Lawn Mower		2007	1,129.99	956.00	173.99	1,753.64	1,483.69	269.95
393.00	Fisher Snow Plow		1989	3,100.00	2,635.00	465.00	6,156.96	5,232.90	924.06
393.00	Stihl Blower B		1995	270.00	230.00	40.00	459.96	391.43	68.53
393.00	Stihl Weed Wacker B		1995	300.00	255.00	45.00	511.87	435.04	76.83
393.00	Briggs & Stratton Pressure Washer		2016	1,100.00	204.00	896.00	1,505.50	279.30	1,226.20
393.00	Tsunami Submersible Pump 1/2 H.P.		2014	615.42	148.00	467.42	858.65	206.62	652.03
393.00	Chicago Air Impact Wrench		2014	34.00	8.00	26.00	47.76	11.42	36.34
393.00	Snap Ring Pliar Set		2014	19.00	5.00	14.00	27.00	6.23	20.77
393.00	Kesson Measuring Wheel		2015	89.95	19.00	70.95	123.55	25.96	97.59
393.00	Manhole Extractor		2015	209.95	44.00	165.95	289.68	61.26	228.42
393.00	Marking Wand		2018	43.95	6.00	37.95	58.14	7.27	50.87
393.00	Milwaukie Impact Wrench		2021	494.99	21.00	473.99	598.05	25.96	572.09
393.00	Chapin Backpack Sprayer		2021	176.99	8.00	168.99	213.88	9.34	204.54
393.00	Powerhorse Telescoping Pressure Washer Wand		2021	144.99	6.00	138.99	175.47	7.27	168.20
393.00	Proto Torque Wrench		2010	126.55	44.00	82.55	194.16	68.53	125.63
393.00	Catch Basin Slip Rings		2010	152.50	54.00	98.50	233.61	82.02	151.59
393.00	Magnetic Locator Wand		2012	854.95	253.00	601.95	1,237.62	366.51	871.11
393.00	Milwaukee 18 Volt 3aH Batteries		2013	102.60	28.00	74.60	145.36	39.45	105.91
393.00	Lincoln Grease Gun		2013	81.00	22.00	59.00	115.25	31.15	84.10
393.00	Milwaukee 5 piece cordless tool kit		2017	599.99	94.00	505.99	811.93	127.71	684.22
393.00	Peerless Electric Hoist B		1995	2,460.00	2,091.00	369.00	4,193.59	3,564.39	629.20
393.00	Tripod Harness Kit B		1996	1,649.00	1,137.00	512.00	3,270.56	2,256.17	1,014.39
393.00	Confined Space Kit B		1996	2,495.00	1,721.00	774.00	4,947.37	3,412.81	1,534.56
393.00	Ingersol Rand 80 Gallon Air Compressor B		2015	1,000.00	212.00	788.00	1,378.83	291.75	1,087.08
393.00	Gorman Rupp Submersible Pump B		1995	3,000.00	2,131.00	869.00	6,101.93	4,333.75	1,768.18
393.00	Gorman Rupp Overload Panel Subm Pump B		1995	500.00	355.00	145.00	1,017.51	722.64	294.87
393.00	Milwaukie Holesaw Kit B		2005	120.00	58.00	62.00	208.69	100.71	107.98
393.00	Kobalt Tool Kit		2019	220.00	22.00	198.00	281.37	28.03	253.34
393.00	Honda Portable Generator B		1995	2,799.00	2,379.00	420.00	4,771.91	4,056.53	715.38
393.00	Delta Drill Press B		1995	1,059.89	901.00	158.89	1,806.60	1,535.61	270.99
393.00	Lincoln 225V Welder B		2015	1,927.25	928.00	999.25	2,649.67	1,276.04	1,373.63
393.00	Dyna Glo Portable Kerosene Heater B		1995	214.99	153.00	61.99	437.11	310.44	126.67
393.00	Milwaukie Bench Grinder B		1995	208.01	177.00	31.01	355.09	302.14	52.95
393.00	WellBilt Parts Washer		2014	139.00	33.00	106.00	194.16	46.72	147.44

Pensylvania American Water
Elizabeth Borough WW CSS Acquisition
Asset Detail
Closing Date 12/16/25

Account	LONG DESCRIPTION	ADD'L DESCRIPTION	ENG IN SERVICE YEAR	Original Cost			FMV @ Purchase Price of $27.1m		
				Asset Cost	Reserve	Net Amount	Asset Cost	Reserve	Net Amount / Purchase Price
393.00	Rigid Pipe Threader B		1985	5,000.00	4,250.00	750.00	13,341.82	11,340.02	2,001.80
393.00	Rigid Threader Dies B		1985	238.99	203.00	35.99	637.50	541.98	95.52
393.00	Central Machine 20 Ton Shop Press		2018	249.99	74.00	175.99	328.09	97.60	230.49
393.00	Tool Box		2015	700.00	148.00	552.00	965.59	204.54	761.05
393.00	Hand Tools (various) B		2020	12,500.00	890.00	11,610.00	15,807.72	1,125.49	14,682.23
393.00	Eagle Flammable Storage Cabinets		2003	3,590.20	1,912.00	1,678.20	6,664.68	3,548.82	3,115.86
393.00	Chicago 4 1/2 Angle Grinder		2017	37.98	6.00	31.98	50.88	8.31	42.57
393.00	Salt Spreader		2023	417.77	-	417.77	421.54	-	421.54
393.00	Axial Manhole Blower System		2010	1,025.00	360.00	665.00	1,570.91	552.36	1,018.55
361.10	Collection System - CWIP		2023	310,000.00	-	310,000.00	321,864.81	-	321,864.81
371.10	Pumping Stations - CWIP		2023	7,500.00	-	7,500.00	7,787.05	-	7,787.05
				19,537,512.08	2,859,468.00	16,678,044.08	43,018,406.12	15,879,703.59	27,138,702.53

Excluded Property

Reference PAWC Exhibit 3-A

Regarding the Company's deduction for Excluded Propoerty - $1,558,014

Excluded property:

White Deer Creek Filter Plant 1981 $942,914

Per PUC Order R-832511 7/20/1984 (pg 7) & Commonwealth Court Decision

Berwick (Nescopeck Bridge Crossing) 1981 &1982 $180,764
PUC Audit Recommendation (pg 22)

Contractor Retentions – AFUDC 1990-1993 $434,336
Per PUC Order R-932670 7/21/94 & Recommended Decision (pg 15)

Materials and Supplies

Pennsylvania-American Water Company - Water Operations
Material and Supplies
For the Period of June 2024 - June 2025

Account #	Description	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Average
15110000	Inventory - Plant Material	22,088,715	21,226,705	20,695,902	19,914,484	19,502,693	19,321,330	18,858,633	19,317,378	19,709,411	19,842,179	20,315,745	20,480,757	19,902,238	$20,090,475
15130000	Inventory - Chemicals	2,980,363	3,008,806	3,044,157	3,073,639	3,495,287	3,360,129	3,102,800	2,986,257	3,148,123	3,057,034	3,224,717	3,150,507	2,985,873	3,124,438
15140000	Inventory - Other Materials & Supplies	548,017	357,332	378,523	349,620	103,912	74,632	522,999	330,472	891,904	732,435	400,914	693,221	190,737	428,824
		$25,617,095	$24,592,843	$24,118,583	$23,337,744	$23,101,892	$22,756,090	$22,484,432	$22,634,107	$23,749,438	$23,631,648	$23,941,375	$24,324,485	$23,078,848	$23,643,737

Pennsylvania-American Water Company - Wastewater SSS General Operations
Material and Supplies
For the Period of June 2024 - June 2025

Account #	Description	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Average
15110000	Inventory - Plant Material	$147,894	$144,742	$144,906	$141,686	$121,472	$122,763	$122,432	$121,835	$127,559	$126,538	$126,458	$86,528	$85,448	$124,636
15130000	Inventory - Chemicals	273,318	308,675	259,641	262,782	228,100	269,280	229,138	240,289	265,866	274,665	230,203	246,832	271,807	258,507
		$421,212	$453,417	$404,547	$404,468	$349,572	$392,043	$351,570	$362,124	$393,425	$401,202	$356,661	$333,360	$357,255	$383,143

Pennsylvania-American Water Company - BASA WW Operations
Material and Supplies

	Average Wastewater SSS M&S	# of Wastewater SSS Customers	M&S Per Customer (Col.1 / Col. 2)	# of BASA WW Customers	BASA WW M&S (Col. 3 * Col.4)
	$383,143	57,516	$6.66	15,813	$105,315
TOTAL	$383,143				$105,315

Pennsylvania-American Water Company - Wastewater CSS Operations
Material and Supplies
For the Period of June 2024 - June 2025

Account #	Description	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Average
15110000	Inventory - Plant Material	$270,781	$270,781	$263,227	$260,289	$250,112	$240,298	$216,955	$215,820	$215,820	$228,313	$252,298	$252,298	$268,415	$246,570
15130000	Inventory - Chemicals	179,939	150,252	192,767	185,009	172,757	181,401	161,081	168,914	166,721	189,707	198,090	195,851	194,855	179,796
		$450,720	$421,033	$455,993	$445,299	$422,869	$421,699	$378,036	$384,733	$382,541	$418,020	$450,388	$448,149	$463,269	$426,365

Pennsylvania-American Water Company - Elizabeth Borough WW CSS Operations
Material and Supplies

	Average Wastewater CSS M&S	# of Wastewater CSS Customers	M&S Per Customer (Col.1 / Col. 2)	# of Elizabeth Borough WW CSS Customers	Elizabeth Borough WW CSS M&S (Col. 3 * Col.4)
	$426,365	42,903	$9.94	669	$6,650
TOTAL	$426,365				$6,650

Acquisition Adjustments

Pennsylvania American Water Company
Water Operations

	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Water Operations										
Positive Utility Plant Acquisition Adjustments										
PG&W	40	$6,041,424	$37,996	$455,956	$5,585,468	$5,129,512	$37,996	$455,956	$4,673,556	9/30/2037
Lake Spangenberg Water Co.	2	6,092	381	2,856	3,093	237	237	237	0	12/31/2025
Fernwood Community Water System	2	2,503	156	1,173	1,271	98	98	98	0	12/31/2025
Olwen Heights Water Service Co.	2	2,396	150	1,123	1,217	94	94	94	0	12/31/2025
Farmington Township (Water)	10	Seeking Approval				135,444		12,416	123,028	7/31/2036
Audubon Water	10	Seeking Approval				3,239,771		296,979	2,942,792	7/31/2036
Manwalamink Water	10	Seeking Approval				1,157,427		106,097	1,051,330	7/31/2036
Other Acquisition Adjustments										
Steelton Transaction Costs	10	104,658	1,325	15,897	88,761	72,864	1,325	15,897	56,967	1/28/2031
Turbotville Water Transaction costs	10	7,119	90	1,081	6,038	4,957	90	1,081	3,876	1/28/2031
Creekside Homeowner's Association transaction costs	10	33,664	215	3,935	29,842	25,907	328	3,935	21,972	1/28/2033
Valley Township Water Transaction costs	10	182,465	1,772	21,258	161,207	139,949	1,772	21,258	118,691	1/28/2033
Slibco Utilities Transactions Costs	10	40,804	396	4,754	36,050	31,296	396	4,754	26,542	1/28/2033
Farmington Township Water Transactions Costs	10	Seeking Approval				66,141		6,063	60,078	7/26/2034
Audubon Water Transactions Costs	10	Seeking Approval				299,089		27,416	271,672	7/31/2036
East Dunkard Water (Dilliner) Transactions Costs	10	Seeking Approval				174,008		15,951	158,057	7/31/2036
Appalachian Water Transactions Costs	10	Seeking Approval				156,852		14,378	142,474	7/31/2036
Manwalamink Water Transactions Costs	10	Seeking Approval				118,148		10,830	107,318	7/31/2036
Manwalamink Water Transactions Costs - initial bid	10	Seeking Approval				13,744		1,260	12,484	7/31/2036
Corner Water Transaction Costs	10	Seeking Approval				12,398		1,137	11,262	7/31/2036
Total Water Operations		**$6,421,125**	**$42,481**	**$508,033**	**$5,912,947**	**$10,777,936**	**$42,335**	**$995,836**	**$9,782,100**	

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189.

* New amortizations at Docket No. R-2025-3057983 amortized 11 months starting August 2026.

Farmington Water and Wastewater Acquisitions

Acquisition	**Water Assets of Farmington Township**
Operations	Water Operations
Acquisition Docket No.	A-2023-3042567
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1850556.pdf
Order Entered Date	September 26, 2024
Acquisition Closing	November 21, 2024
Original Cost Study	https://www.puc.pa.gov/pcdocs/1857053.pdf
Purchase Price	$2,621,312
Total Plant in Service	$2,485,868
Utility Plant Acq. Adj. (UPAA)	$135,444
Amortization Period for UPAA	10 years
Transaction Costs	$66,141
Legal Costs included in Transaction and Closing Costs	$43,598
Amortization Period for Transaction Costs	10 years

Acquisition	**Wastewater Assets of Farmington Township**
Operations	Wastewater SSS General Operations
Application Docket No.	A-2023-3042587
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1850556.pdf
Order Entered Date	September 26, 2024
Acquisition Closing	November 21, 2024
Original Cost Study	https://www.puc.pa.gov/pcdocs/1857054.pdf
Purchase Price	$2,923,688
Total Plant in Service	2,772,620
Transaction Costs	$86,961
Legal Costs included in Transaction and Closing Costs	$43,598
Amortization Period for Transaction Costs	10 years

Farmington Township Water
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0131	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	($400)
B24-01-0131	ZI	1013213621	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	10	2023	334
B24-01-0131	KR	1013166425	Contract Svc-Other - Natural Account	53150000		10	2023	3,816
B24-01-0131	YL	1013188810	Contract Services - Legal	53155000	202300251	10	2023	333
B24-01-0131	YL	1013188820	Contract Services - Legal	53155000	202300251	10	2023	120
B24-01-0131	KR	1012810625	Contract Svc-Other - Natural Account	53150000		7	2023	5,009
B24-01-0131	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	400
B24-01-0131	ZI	1013112374	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	9	2023	175
B24-01-0131	ZI	1013113647	Overnight Shipping - Natural Account	52562500	RACHAEL FRIEDMAN	9	2023	75
B24-01-0131	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(3,250)
B24-01-0131	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	4,642
B24-01-0131	YL	1014568590	Contract Services - Legal	53155000	202300251	10	2024	201
B24-01-0131	YL	1014569510	Contract Services - Legal	53155000	202300251	10	2024	3,005
B24-01-0131	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(4,642)
B24-01-0131	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	2,342
B24-01-0131	UA	1014745272	Misc Exp (O&M) - Natural Acct	52500000	Z07 - Farmington W WW	11	2024	9,651
B24-01-0131	ZI	1014659711	Employee Expenses	52534000	EMILY T HICKS	11	2024	34
B24-01-0131	ZI	1014658677	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	11	2024	60
B24-01-0131	YL	1014677682	Contract Services - Legal	53155000	202300251	11	2024	7,181
B24-01-0131	YL	1014677701	Contract Services - Legal	53155000	202300251	11	2024	1,730
B24-01-0131	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(2,342)
B24-01-0131	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	150
B24-01-0131	ZI	1014784025	Customer Education Communication - Print	52514905	MICHAEL SALVO	12	2024	411
B24-01-0131	YL	1014816942	Contract Services - Legal	53155000	202300251	12	2024	4,402
B24-01-0131	YL	1014836894	Contract Services - Legal	53155000	202300251	12	2024	1,013
B24-01-0131	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	5,594
B24-01-0131	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(5,594)
B24-01-0131	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	1,200
B24-01-0131	YL	1013745949	Contract Services - Legal	53155000	202300251	3	2024	2,250
B24-01-0131	YL	1013745956	Contract Services - Legal	53155000	202300251	3	2024	3,345
B24-01-0131	YL	1013765017	Contract Services - Legal	53155000	202300251	3	2024	2,664
B24-01-0131	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(1,200)
B24-01-0131	YL	1013876645	Contract Services - Legal	53155000	202300251	4	2024	1,266
B24-01-0131	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	5,809
B24-01-0131	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(5,809)
B24-01-0131	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	4,898
B24-01-0131	YL	1014056139	Contract Services - Legal	53155000	202300251	6	2024	4,674
B24-01-0131	YL	1014120061	Contract Services - Legal	53155000	202300251	6	2024	1,072
B24-01-0131	YL	1014120064	Contract Services - Legal	53155000	202300251	6	2024	367

Farmington Township Water
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0131	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(4,898)
B24-01-0131	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	1,428
B24-01-0131	YL	1014254800	Contract Services - Legal	53155000	202300251	7	2024	7,148
B24-01-0131	YL	1014254802	Contract Services - Legal	53155000	202300251	7	2024	159
B24-01-0131	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(1,428)
B24-01-0131	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	805
B24-01-0131	YL	1014358771	Contract Services - Legal	53155000	202300251	8	2024	58
B24-01-0131	YL	1014358792	Contract Services - Legal	53155000	202300251	8	2024	1,179
B24-01-0131	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(805)
B24-01-0131	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	3,250
B24-01-0131	YL	1014469620	Contract Services - Legal	53155000	202300251	9	2024	259
B24-01-0131	YL	1014469623	Contract Services - Legal	53155000	202300251	9	2024	486
B24-01-0131	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	($150)
B24-01-0131	KR	1014872648	Customer Education Communication - Print	52514905		1	2025	858
B24-01-0131	KR	1014872646	Contract Svc-Other - Natural Account	53150000		1	2025	2,120
B24-01-0131	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	656
B24-01-0131	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(656)
B24-01-0131	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	332
B24-01-0131	YL	1015079736	Contract Services - Legal	53155000	202300251	3	2025	356
B24-01-0131	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(332)
B24-01-0131	YL	1015188890	Contract Services - Legal	53155000	202300251	4	2025	332
							Total	$66,141

Farmington Township Wastewater
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0132	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	($150)
B24-01-0132	KR	1014872648	Customer Education Communication - Print	52514905		1	2025	858
B24-01-0132	KR	1014872647	Contract Svc-Other - Natural Account	53150000		1	2025	2,120
B24-01-0132	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	(400)
B24-01-0132	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(500)
B24-01-0132	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	4,642
B24-01-0132	ZI	1013213621	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	10	2023	334
B24-01-0132	ZI	1014595918	Misc Maint Permits - Natural Account	62520800	JENNIFER A GREEN	10	2024	1,450
B24-01-0132	KR	1013166426	Contract Svc-Other - Natural Account	53150000		10	2023	5,400
B24-01-0132	KR	1013204462	Contract Svc-Other - Natural Account	53150000		10	2023	5,724
B24-01-0132	YL	1013188810	Contract Services - Legal	53155000	202300251	10	2023	333
B24-01-0132	YL	1013188820	Contract Services - Legal	53155000	202300251	10	2023	120
B24-01-0132	YL	1014568590	Contract Services - Legal	53155000	202300251	10	2024	201
B24-01-0132	YL	1014569510	Contract Services - Legal	53155000	202300251	10	2024	3,005
B24-01-0132	WE	1013195063	Contract Svc-Eng - Natural Account	53110000		10	2023	8,261
B24-01-0132	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(4,642)
B24-01-0132	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	2,342
B24-01-0132	UA	1014745272	Misc Exp (O&M) - Natural Acct	52500000	Z07 - Farmington W WW	11	2024	10,764
B24-01-0132	ZI	1014659711	Employee Expenses	52534000	EMILY T HICKS	11	2024	34
B24-01-0132	ZI	1014658677	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	11	2024	60
B24-01-0132	ZI	1014659186	Misc Exp (O&M) - Natural Acct	52500000	BRANDY M BRAUN	11	2024	100
B24-01-0132	YL	1014677682	Contract Services - Legal	53155000	202300251	11	2024	7,181
B24-01-0132	YL	1014677701	Contract Services - Legal	53155000	202300251	11	2024	1,730
B24-01-0132	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(2,342)
B24-01-0132	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	150
B24-01-0132	ZI	1014784025	Customer Education Communication - Print	52514905	MICHAEL SALVO	12	2024	411
B24-01-0132	YL	1014816942	Contract Services - Legal	53155000	202300251	12	2024	4,402
B24-01-0132	YL	1014836894	Contract Services - Legal	53155000	202300251	12	2024	1,013
B24-01-0132	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	656
B24-01-0132	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	5,594
B24-01-0132	SV	1013692701	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	2	2024	5,284
B24-01-0132	KA	1013606703	Contract Svc-Other - Natural Account	53150000		2	2024	(5,400)
B24-01-0132	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(656)
B24-01-0132	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(5,594)
B24-01-0132	SG	1013696122	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	3	2024	(5,284)
B24-01-0132	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	1,200

Farmington Township Wastewater
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0132	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	332
B24-01-0132	YL	1013745949	Contract Services - Legal	53155000	202300251	3	2024	2,250
B24-01-0132	YL	1013745956	Contract Services - Legal	53155000	202300251	3	2024	3,345
B24-01-0132	YL	1013765017	Contract Services - Legal	53155000	202300251	3	2024	2,664
B24-01-0132	YL	1015079736	Contract Services - Legal	53155000	202300251	3	2025	356
B24-01-0132	WE	1013721807	Contract Svc-Eng - Natural Account	53110000		3	2024	5,284
B24-01-0132	WE	1013729760	Contract Svc-Eng - Natural Account	53110000		3	2024	1,403
B24-01-0132	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(1,200)
B24-01-0132	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(332)
B24-01-0132	YL	1013876645	Contract Services - Legal	53155000	202300251	4	2024	1,266
B24-01-0132	YL	1015188890	Contract Services - Legal	53155000	202300251	4	2025	332
B24-01-0132	WE	1013874798	Contract Svc-Eng - Natural Account	53110000		4	2024	920
B24-01-0132	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	5,809
B24-01-0132	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(5,809)
B24-01-0132	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	4,898
B24-01-0132	YL	1014056139	Contract Services - Legal	53155000	202300251	6	2024	4,674
B24-01-0132	YL	1014120061	Contract Services - Legal	53155000	202300251	6	2024	1,072
B24-01-0132	YL	1014120064	Contract Services - Legal	53155000	202300251	6	2024	367
B24-01-0132	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(4,898)
B24-01-0132	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	1,428
B24-01-0132	YL	1014254800	Contract Services - Legal	53155000	202300251	7	2024	7,148
B24-01-0132	YL	1014254802	Contract Services - Legal	53155000	202300251	7	2024	159
B24-01-0132	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(1,428)
B24-01-0132	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	805
B24-01-0132	KR	1012989450	Contract Svc-Other - Natural Account	53150000		8	2023	5,390
B24-01-0132	YL	1014358771	Contract Services - Legal	53155000	202300251	8	2024	58
B24-01-0132	YL	1014358792	Contract Services - Legal	53155000	202300251	8	2024	1,179
B24-01-0132	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(805)
B24-01-0132	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	400
B24-01-0132	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	500
B24-01-0132	ZI	1013112374	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	9	2023	175
B24-01-0132	ZI	1013113647	Overnight Shipping - Natural Account	52562500	RACHAEL FRIEDMAN	9	2023	75
B24-01-0132	YL	1014469620	Contract Services - Legal	53155000	202300251	9	2024	259
B24-01-0132	YL	1014469623	Contract Services - Legal	53155000	202300251	9	2024	486
							Total	$86,961

Audubon Water Company Acquisition

Acquisition	**Audubon Water Company**
Operations	Water Operations
Acquisition Docket No.	A-2023-3043194
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1863146.pdf
Order Entered Date	January 23, 2025
Acquisition Closing	March 28, 2025
Purchase Price	$7,000,000
Total Plant in Service	$360,229
Utility Plant Acq. Adj. (UPAA)	$3,239,771
Transaction Costs	$299,089
Amortization Period for UPAA	10 years
Legal Costs included in Transaction and Closing Costs	$296,492
Amortization Period for Transaction Costs	10 years

Audubon Water Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0136	UA	1013391591	Contract Svc-Temp Empl - Natural Account	53151000	Audubon Reg Asset Reclass	2023	11	$763
B24-01-0136	UA	1013391591	Misc Exp (O&M) - Natural Acct	52500000	Audubon Reg Asset Reclass	2023	11	599
B24-01-0136	YL	1013206783	Contract Services - Legal	53155000	202300215	2023	10	1,018
B24-01-0136	ZI	1013204905	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	2023	10	350
B24-01-0136	ZI	1013213619	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	2023	10	730
B24-01-0136	ZI	1013356413	Office & Admin Supplies - Natural Accoun	52562000	EMILY T HICKS	2023	11	123
B24-01-0136	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2024	2	(2,026)
B24-01-0136	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	2024	3	(8,440)
B24-01-0136	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	2024	4	(4,800)
B24-01-0136	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	2024	6	(46,089)
B24-01-0136	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	2024	7	(3,655)
B24-01-0136	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	2024	9	(11,428)
B24-01-0136	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	2024	10	(10,550)
B24-01-0136	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	2024	11	(7,202)
B24-01-0136	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	2024	8	(31,863)
B24-01-0136	SV	1013609825	Contract Services - Legal	53155000	Legal Accrual	2024	1	2,026
B24-01-0136	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2024	2	8,440
B24-01-0136	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	2024	3	4,800
B24-01-0136	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	2024	5	46,089
B24-01-0136	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	2024	6	3,655
B24-01-0136	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	2024	8	11,428
B24-01-0136	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	2024	9	10,550
B24-01-0136	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	2024	10	7,202
B24-01-0136	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	2024	12	2,257
B24-01-0136	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	2024	7	31,863
B24-01-0136	YL	1013616367	Contract Services - Legal	53155000	202300215	2024	2	1,276
B24-01-0136	YL	1013721339	Contract Services - Legal	53155000	202300215	2024	3	8,440
B24-01-0136	YL	1013765023	Contract Services - Legal	53155000	202300215	2024	3	20,005
B24-01-0136	YL	1013876636	Contract Services - Legal	53155000	202300215	2024	4	15,344
B24-01-0136	YL	1014010195	Contract Services - Legal	53155000	202300215	2024	5	54,788
B24-01-0136	YL	1014101450	Contract Services - Legal	53155000	202300215	2024	6	46,280
B24-01-0136	YL	1014226532	Contract Services - Legal	53155000	202300215	2024	7	372
B24-01-0136	YL	1014291522	Contract Services - Legal	53155000	202300215	2024	8	3,491
B24-01-0136	YL	1014327681	Contract Services - Legal	53155000	202300215	2024	8	23,445
B24-01-0136	YL	1014469619	Contract Services - Legal	53155000	202300215	2024	9	11,542
B24-01-0136	YL	1014568587	Contract Services - Legal	53155000	202300215	2024	10	18,089

Audubon Water Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0136	YL	1014569511	Contract Services - Legal	53155000	202300215	2024	10	612
B24-01-0136	YL	1014569514	Contract Services - Legal	53155000	202300215	2024	10	3,906
B24-01-0136	YL	1014677697	Contract Services - Legal	53155000	202300215	2024	11	3,192
B24-01-0136	YL	1014677705	Contract Services - Legal	53155000	202300215	2024	11	4,410
B24-01-0136	YL	1014816937	Contract Services - Legal	53155000	202300215	2024	12	2,295
B24-01-0136	YL	1014836901	Contract Services - Legal	53155000	202300215	2024	12	1,437
B24-01-0136	ZI	1014780945	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	0
B24-01-0136	ZI	1014780958	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	11
B24-01-0136	ZI	1014781804	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	0
B24-01-0136	ZI	1014781865	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	2
B24-01-0136	ZI	1014781987	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	0
B24-01-0136	ZI	1014782041	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	1
B24-01-0136	ZI	1014782113	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	25
B24-01-0136	ZI	1014782183	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	3
B24-01-0136	ZI	1014782891	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	11
B24-01-0136	ZI	1014782893	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	1
B24-01-0136	ZI	1014782955	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	0
B24-01-0136	ZI	1014783172	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	25
B24-01-0136	ZI	1014783189	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	11
B24-01-0136	ZI	1014783211	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2024	12	0
B24-01-0136	ZI	1014231600	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	2024	7	202
B24-01-0136	SA	1015262129	Contract Svc-Temp Empl - Natural Account	53151000	Reclass labor costs	2025	4	(763)
B24-01-0136	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	2025	1	(2,257)
B24-01-0136	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	2025	3	(10,000)
B24-01-0136	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	2025	4	(21,441)
B24-01-0136	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	2025	5	(4,500)
B24-01-0136	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	2025	6	(24,002)
B24-01-0136	SG	1014966098	Contract Services - Legal	53155000	Legal Accrual	2025	2	(1,345)
B24-01-0136	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2025	2	10,000
B24-01-0136	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	2025	3	21,441
B24-01-0136	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	2025	4	4,500
B24-01-0136	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	2025	5	24,002
B24-01-0136	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	2025	6	3,762
B24-01-0136	SV	1014961806	Contract Services - Legal	53155000	Legal Accrual	2025	1	1,345
B24-01-0136	YL	1014928794	Contract Services - Legal	53155000	202300215	2025	1	255
B24-01-0136	YL	1014930310	Contract Services - Legal	53155000	202300215	2025	1	1,564

Audubon Water Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0136	YL	1014930319	Contract Services - Legal	53155000	202300215	2025	1	844
B24-01-0136	YL	1015033152	Contract Services - Legal	53155000	202300215	2025	2	1,735
B24-01-0136	YL	1015033161	Contract Services - Legal	53155000	202300215	2025	2	6,794
B24-01-0136	YL	1015033165	Contract Services - Legal	53155000	202300215	2025	2	2,939
B24-01-0136	YL	1015188894	Contract Services - Legal	53155000	202300215	2025	4	4,811
B24-01-0136	YL	1015188903	Contract Services - Legal	53155000	202300215	2025	4	6,630
B24-01-0136	YL	1015281563	Contract Services - Legal	53155000	202300215	2025	4	2,340
B24-01-0136	YL	1015281569	Contract Services - Legal	53155000	202300215	2025	4	5,921
B24-01-0136	YL	1015426684	Contract Services - Legal	53155000	202300215	2025	6	701
B24-01-0136	YL	1015426691	Contract Services - Legal	53155000	202300215	2025	6	6,664
B24-01-0136	YL	1015495799	Contract Services - Legal	53155000	202300215	2025	6	12,472
B24-01-0136	YL	1015495808	Contract Services - Legal	53155000	202300215	2025	6	5,361
B24-01-0136	YL	1015495809	Contract Services - Legal	53155000	202300215	2025	6	13,757
B24-01-0136	ZI	1015131449	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	11
B24-01-0136	ZI	1015131451	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	0
B24-01-0136	ZI	1015131479	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	11
B24-01-0136	ZI	1015131491	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	11
B24-01-0136	ZI	1015131552	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	0
B24-01-0136	ZI	1015131561	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	3	11
B24-01-0136	ZI	1015529666	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	11
B24-01-0136	ZI	1015529699	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	0
B24-01-0136	ZI	1015530310	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	0
B24-01-0136	ZI	1015530359	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	0
B24-01-0136	ZI	1015530445	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	11
B24-01-0136	ZI	1015530456	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	11
B24-01-0136	ZI	1015530555	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	11
B24-01-0136	ZI	1015530574	Misc Exp (O&M) - Natural Acct	52500000	BRENT BIRTH	2025	6	0
B24-01-0136	ZI	1015292998	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	2025	4	220
B24-01-0136	ZI	1015391689	Misc Maint Permits - Natural Account	62520800	SCOTT L SHARP	2025	5	100
B24-01-0136	ZI	1015391716	Misc Maint Permits - Natural Account	62520800	SCOTT L SHARP	2025	5	100
							Total	$299,089

East Dunkard Water Acquisitions

Acquisition	**Water Assets of East Dunkard**
Operations	Water Operations
Acquisition Docket No.	A-2024-3049759
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1870019.pdf
Order Entered Date	March 13, 2025
Acquisition Closing	April 29, 2025
Purchase Price	$5,000,000
Total Plant in Service	$5,855,801
Transaction Costs	$174,008
Legal Costs included in Transaction and Closing Costs	$117,497
Amortization Period for Transaction Costs	10 years

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0115	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	($1,300)
B24-01-0115	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	1,300
B24-01-0115	ZI	1013356383	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	11	2023	8
B24-01-0115	KR	1012174774	Contract Svc-Other - Natural Account	53150000		2	2023	10,600
B24-01-0115	SN	1012278817	Contract Svc-Other - Natural Account	53150000	SABRIX REVERSEUSETAX 1(	2	2023	(600)
B24-01-0115	SX	1012784628	Contract Svc-Temp Empl - Natural Account	53151000	YOH John Ward Reclass	6	2023	155
B24-01-0115	YL	1013206792	Contract Services - Legal	53155000	202300259	10	2023	3,268
B24-01-0115	SA	1013692310	Contract Svc-Temp Empl - Natural Account	53151000	Reclass to expense	2	2024	(155)
B24-01-0115	SG	1014272010	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	8	2024	(98)
B24-01-0115	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(900)
B24-01-0115	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(2,200)
B24-01-0115	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(225)
B24-01-0115	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(12,750)
B24-01-0115	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	900
B24-01-0115	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	2,200
B24-01-0115	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	225
B24-01-0115	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	12,750
B24-01-0115	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	11,529
B24-01-0115	WE	1013854853	Contract Svc-Other - Natural Account	53150000	Consulting Services	4	2024	4,480
B24-01-0115	WE	1013962556	Contract Svc-Other - Natural Account	53150000	Consulting Services	5	2024	3,280
B24-01-0115	WE	1013997028	Contract Svc-Other - Natural Account	53150000	Overage Fees for March	5	2024	3,085
B24-01-0115	WE	1013997036	Contract Svc-Other - Natural Account	53150000	Consulting Services	5	2024	5,000
B24-01-0115	WE	1014072475	Contract Svc-Other - Natural Account	53150000	Consulting Services May	6	2024	3,375
B24-01-0115	WE	1014188779	Contract Svc-Other - Natural Account	53150000	Consulting Services	7	2024	3,438
B24-01-0115	WE	1014288205	Contract Svc-Other - Natural Account	53150000	Consulting Services	8	2024	4,833
B24-01-0115	WE	1014528233	Contract Svc-Other - Natural Account	53150000	Consulting Services	10	2024	5,062
B24-01-0115	WE	1014685015	Contract Svc-Other - Natural Account	53150000	Consulting Services	11	2024	6,542
B24-01-0115	WE	1014759211	Contract Svc-Other - Natural Account	53150000	Dec Consulting Service	12	2024	5,475
B24-01-0115	ZI	1014197694	Misc Exp (O&M) - Natural Acct	52500000	JANA HURST	7	2024	350
B24-01-0115	ZI	1014784547	Employee Expenses	52534000	MARK SIEFFERT	12	2024	3
B24-01-0115	ZI	1014197756	Contract Svc-Other - Natural Account	53150000	JANA HURST	7	2024	387
B24-01-0115	ZI	1014334210	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	8	2024	98
B24-01-0115	SD	1014264543	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	7	2024	98
B24-01-0115	RE	1014526384	Contract Svc-Other - Natural Account	53150000		10	2024	(549)
B24-01-0115	KR	1014768601	Customer Education Communication - Print	52514905		12	2024	1,291

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0115	KR	1014768602	Customer Education Communication - Print	52514905		12	2024	1,254
B24-01-0115	KR	1014768603	Customer Education Communication - Print	52514905		12	2024	1,219
B24-01-0115	KR	1013852973	Postage - Natural Account	52566000		4	2024	794
B24-01-0115	YL	1014568599	Contract Services - Legal	53155000	202300259	10	2024	978
B24-01-0115	YL	1014677688	Contract Services - Legal	53155000	202300259	11	2024	1,798
B24-01-0115	YL	1014745070	Contract Services - Legal	53155000	202300259	12	2024	8,692
B24-01-0115	SA	1014921388	Employee Expenses	52534000	Reclass to expense	1	2025	(3)
B24-01-0115	SG	1015402264	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	6	2025	(6,905)
B24-01-0115	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	(11,529)
B24-01-0115	SG	1014966098	Contract Services - Legal	53155000	Legal Accrual	2	2025	(115)
B24-01-0115	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(900)
B24-01-0115	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(33,386)
B24-01-0115	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5	2025	(28,000)
B24-01-0115	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(37,072)
B24-01-0115	SV	1015400373	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	5	2025	6,905
B24-01-0115	SV	1014961806	Contract Services - Legal	53155000	Legal Accrual	1	2025	115
B24-01-0115	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	900
B24-01-0115	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	33,386
B24-01-0115	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	4	2025	28,000
B24-01-0115	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	37,072
B24-01-0115	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	4,000
B24-01-0115	UA	1015306367	Misc Exp (O&M) - Natural Acct	52500000	Z07 - East Dunkard W	4	2025	21,153
B24-01-0115	WE	1015101691	Contract Svc-Eng - Natural Account	53110000	25114	3	2025	6,690
B24-01-0115	WE	1015192921	Contract Svc-Eng - Natural Account	53110000	25198	4	2025	2,360
B24-01-0115	WE	1014887431	Contract Svc-Other - Natural Account	53150000	January Consulting Fees	1	2025	5,516
B24-01-0115	WE	1015015561	Contract Svc-Other - Natural Account	53150000	Feb 25 Consulting Fees	2	2025	4,760
B24-01-0115	WE	1015083947	Contract Svc-Other - Natural Account	53150000	Consulting Services	3	2025	4,802
B24-01-0115	WE	1015083952	Contract Svc-Other - Natural Account	53150000	Consulting Services-Becks	3	2025	2,800
B24-01-0115	WE	1015218831	Contract Svc-Other - Natural Account	53150000	Consulting Services	4	2025	9,624
B24-01-0115	WE	1015218833	Contract Svc-Other - Natural Account	53150000	Consulting Services	4	2025	5,301
B24-01-0115	WE	1015340925	Contract Svc-Other - Natural Account	53150000	Consulting Services	5	2025	1,219
B24-01-0115	ZI	1015290196	Overnight Shipping - Natural Account	52562500	MARK SIEFFERT	4	2025	435
B24-01-0115	ZI	1015390044	Overnight Shipping - Natural Account	52562500	MARK SIEFFERT	5	2025	266
B24-01-0115	ZI	1015244547	Contract Svc-Other - Natural Account	53150000	JANA HURST	4	2025	865
B24-01-0115	KR	1015246789	Customer Education Communication - Print	52514905		4	2025	924

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0115	KR	1015356099	Customer Education Communication - Print	52514905		5	2025	4,042
B24-01-0115	KR	1015383653	Customer Education - Video & Photo	52514909		5	2025	3,157
B24-01-0115	SX	1015524385	Contract Svc-Other - Natural Account	53150000	Z03 PY PPE RA RCLS	6	2025	(76,822)
B24-01-0115	YL	1014868530	Contract Services - Legal	53155000	202300259	1	2025	8,831
B24-01-0115	YL	1014868533	Contract Services - Legal	53155000	202300259	1	2025	583
B24-01-0115	YL	1014906541	Contract Services - Legal	53155000	202300259	1	2025	115
B24-01-0115	YL	1014928802	Contract Services - Legal	53155000	202300259	1	2025	1,424
B24-01-0115	YL	1015033149	Contract Services - Legal	53155000	202300259	2	2025	132
B24-01-0115	YL	1015033170	Contract Services - Legal	53155000	202300259	2	2025	21,153
B24-01-0115	YL	1015188898	Contract Services - Legal	53155000	202300259	4	2025	2,858
B24-01-0115	YL	1015259229	Contract Services - Legal	53155000	202300259	4	2025	528
B24-01-0115	YL	1015281564	Contract Services - Legal	53155000	202300259	4	2025	25,925
B24-01-0115	YL	1015426692	Contract Services - Legal	53155000	202300259	6	2025	35,281
B24-01-0115	YL	1015495797	Contract Services - Legal	53155000	202300259	6	2025	1,931
							Total	$174,008

Appalachian Utilities, Inc. Acquisitions

Acquisition	**Water Assets of Appalachian**
Operations	Water Operations
Acquisition Docket No.	A-2024-3046084
Application of Acquisition	https://www.puc.pa.gov/pcdocs/1815456.pdf
Application Filed	2/2/2024
Acquisition Closing	Anticipated Q4, 2025
Purchase Price	$3,500,000
Total Plant in Service	$1,541,935
Transaction Costs	$156,852
Legal Costs included in Transaction and Closing Costs	$152,293
Amortization Period for Transaction Costs	10 years

Appalachian Utilities
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0135	ZI	1013237070	Misc Exp (O&M) - Natural Acct	52500000	MARTHA B MAZEIKA	10	2023	$125
B24-01-0135	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(678)
B24-01-0135	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(1,080)
B24-01-0135	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(3,357)
B24-01-0135	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(6,112)
B24-01-0135	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(10,000)
B24-01-0135	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(44,066)
B24-01-0135	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(5,065)
B24-01-0135	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(10,000)
B24-01-0135	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	678
B24-01-0135	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	1,080
B24-01-0135	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	3,357
B24-01-0135	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	6,112
B24-01-0135	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	10,000
B24-01-0135	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	44,066
B24-01-0135	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	5,065
B24-01-0135	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	10,000
B24-01-0135	YL	1013910569	Contract Services - Legal	53155000	202400110	4	2024	1,883
B24-01-0135	YL	1014010193	Contract Services - Legal	53155000	202400110	5	2024	887
B24-01-0135	YL	1014101438	Contract Services - Legal	53155000	202400110	6	2024	3,721
B24-01-0135	YL	1014254801	Contract Services - Legal	53155000	202400110	7	2024	3,623
B24-01-0135	YL	1014327677	Contract Services - Legal	53155000	202400110	8	2024	9,130
B24-01-0135	YL	1014469627	Contract Services - Legal	53155000	202400110	9	2024	14,744
B24-01-0135	YL	1014568591	Contract Services - Legal	53155000	202400110	10	2024	22,913
B24-01-0135	YL	1014677677	Contract Services - Legal	53155000	202400110	11	2024	59,380
B24-01-0135	YL	1014836893	Contract Services - Legal	53155000	202400110	12	2024	5,065
B24-01-0135	ZI	1013783274	Customer Education	52514900	JANA HURST	3	2024	337
B24-01-0135	ZI	1013783259	Regulatory Exp - Other	56670000	JANA HURST	3	2024	350
B24-01-0135	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(2,768)
B24-01-0135	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(16,618)
B24-01-0135	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5	2025	(3,400)
B24-01-0135	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(3,861)
B24-01-0135	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	2,768
B24-01-0135	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	16,618
B24-01-0135	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	4	2025	3,400

Appalachian Utilities
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0135	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	3,861
B24-01-0135	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	4,626
B24-01-0135	YL	1015033171	Contract Services - Legal	53155000	202400110	2	2025	640
B24-01-0135	YL	1015124065	Contract Services - Legal	53155000	202400110	3	2025	2,962
B24-01-0135	YL	1015259225	Contract Services - Legal	53155000	202400110	4	2025	16,101
B24-01-0135	YL	1015281555	Contract Services - Legal	53155000	202400110	4	2025	1,264
B24-01-0135	YL	1015426683	Contract Services - Legal	53155000	202400110	6	2025	3,768
B24-01-0135	YL	1015495785	Contract Services - Legal	53155000	202400110	6	2025	1,589
					Estimated costs to close			3,746
							Total	$156,852

Manwalamink Water & Sewer Company Acquisitions

Acquisition	**Manwalamink Water Company**
Operations	Water Operations
Application Docket No.	A-2023-3044418
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1871868.pdf
Order Entered Date	3/27/2025
Acquisition Closing	6/25/2025
Purchase Price	$1,809,000
Total Plant in Service	$651,573
Utility Plant Acq. Adj. (UPAA)	$1,157,427
Amortization Period for UPAA	10 years
Transaction Costs	$118,148
Legal Costs included in Transaction and Closing Costs	$93,181
Amortization Period for Transaction Costs	10 years

Acquisition	**Manwalamink Sewer Company**
Operations	Wastewater SSS General Operations
Application Docket No.	A-2023-3044421
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1871868.pdf
Order Entered Date	3/27/2025
Acquisition Closing	6/25/2025
Purchase Price	$2,191,000
Total Plant in Service	$1,132,666
Utility Plant Acq. Adj. (UPAA)	$1,058,334
Amortization Period for UPAA	10 years
Transaction Costs	$120,273
Legal Costs included in Transaction and Closing Costs	$92,021
Amortization Period for Transaction Costs	10 years

Manwalamink Water
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0134		304041225	SCE - Depreciation Exp - Vehicles - 41	96801110		2	2025	$41
B24-01-0134		304041225	SCE-Annual Incentive Plan (41)	95017100		2	2025	37
B24-01-0134		304041225	SCE-Insurance Workers Comp - (41)	95572000		2	2025	6
B24-01-0134		304041225	SCE-PBOP Expense - (41)	95051000		2	2025	2
B24-01-0134		304041225	SCE-Pension Expense - (41)	95061000		2	2025	5
B24-01-0134		304041225	SCE-Transportation Oper - A&G - (41)	95500000		2	2025	30
B24-01-0134		304052531	SCE - Depreciation Exp - Vehicles - 41	96801110		2	2025	(5)
B24-01-0134		304052531	SCE-Annual Incentive Plan (41)	95017100		2	2025	(2)
B24-01-0134		304052531	SCE-Insurance Workers Comp - (41)	95572000		2	2025	(1)
B24-01-0134		304052531	SCE-PBOP Expense - (41)	95051000		2	2025	(0)
B24-01-0134		304052531	SCE-Pension Expense - (41)	95061000		2	2025	5
B24-01-0134		304052531	SCE-Transportation Oper - A&G - (41)	95500000		2	2025	(2)
B24-01-0134		304063798	SCE - Depreciation Exp - Vehicles - 41	96801110		3	2025	(18)
B24-01-0134		304063798	SCE-Annual Incentive Plan (41)	95017100		3	2025	(18)
B24-01-0134		304063798	SCE-Insurance Workers Comp - (41)	95572000		3	2025	(3)
B24-01-0134		304063798	SCE-PBOP Expense - (41)	95051000		3	2025	(1)
B24-01-0134		304063798	SCE-Pension Expense - (41)	95061000		3	2025	(5)
B24-01-0134		304063798	SCE-Transportation Oper - A&G - (41)	95500000		3	2025	(14)
B24-01-0134		304071686	SCE - Depreciation Exp - Vehicles - 41	96801110		3	2025	(1)
B24-01-0134		304071686	SCE-Annual Incentive Plan (41)	95017100		3	2025	(1)
B24-01-0134		304071686	SCE-Insurance Workers Comp - (41)	95572000		3	2025	(0)
B24-01-0134		304071686	SCE-PBOP Expense - (41)	95051000		3	2025	(0)
B24-01-0134		304071686	SCE-Pension Expense - (41)	95061000		3	2025	(0)
B24-01-0134		304071686	SCE-Transportation Oper - A&G - (41)	95500000		3	2025	(1)
B24-01-0134	PA	1015007873	401k Expense	50421000	PP0000034740	2	2025	9
B24-01-0134	PA	1015007873	FICA	68533000	PP0000034740	2	2025	16
B24-01-0134	PA	1015007873	Group Insurance Expense	50550000	PP0000034740	2	2025	53
B24-01-0134	PA	1015007873	Labor Natural Account	50100000	PP0000034740	2	2025	228
B24-01-0134	PA	1015007873	Defined Contribution Expense	50422000	PP0000034740	2	2025	11
B24-01-0134	PA	1015007873	ER Local Tax	68536000	PP0000034740	2	2025	2
B24-01-0134	PV	1015007869	401k Expense	50421000	PP0000034740	2	2025	9
B24-01-0134	PV	1015007869	FICA	68533000	PP0000034740	2	2025	16
B24-01-0134	PV	1015007869	Group Insurance Expense	50550000	PP0000034740	2	2025	53
B24-01-0134	PV	1015007869	Labor Expense Accrual	50100001	PP0000034740	2	2025	228
B24-01-0134	PV	1015007869	Defined Contribution Expense	50422000	PP0000034740	2	2025	11

Manwalamink Water
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0134	PV	1015007869	ER Local Tax	68536000	PP0000034740	2	2025	2
B24-01-0134	PV	1015007879	Group Insurance Expense	50550000	PP0000034740	3	2025	(53)
B24-01-0134	PV	1015007879	Labor Expense Accrual	50100001	PP0000034740	3	2025	(228)
B24-01-0134	PV	1015007879	ER Local Tax	68536000	PP0000034740	3	2025	(2)
B24-01-0134	PV	1015007878	401k Expense	50421000	PP0000034740	3	2025	(9)
B24-01-0134	PV	1015007878	FICA	68533000	PP0000034740	3	2025	(16)
B24-01-0134	PV	1015007878	Defined Contribution Expense	50422000	PP0000034740	3	2025	(11)
B24-01-0134	SA	1015159594	Contract Services - Legal	53155000	Split legal costs	3	2025	69,555
B24-01-0134	SA	1015145419	Misc Exp (O&M) - Natural Acct	52500000	Reclass to expense	3	2025	(374)
B24-01-0134	SD	1015537534	Misc Maint Permits - Natural Account	62520800	JENNIFER A GREEN	6	2025	200
B24-01-0134	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(6,690)
B24-01-0134	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5	2025	(3,349)
B24-01-0134	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(6,049)
B24-01-0134	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	6,690
B24-01-0134	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	4	2025	3,349
B24-01-0134	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	6,049
B24-01-0134	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	7,000
B24-01-0134	YL	1015188880	Contract Services - Legal	53155000	201900676	4	2025	4,596
B24-01-0134	YL	1015259227	Contract Services - Legal	53155000	201900676	4	2025	894
B24-01-0134	YL	1015281550	Contract Services - Legal	53155000	201900676	4	2025	2,547
B24-01-0134	YL	1015376792	Contract Services - Legal	53155000	201900676	5	2025	99
B24-01-0134	YL	1015426689	Contract Services - Legal	53155000	201900676	6	2025	3,773
B24-01-0134	YL	1015495806	Contract Services - Legal	53155000	201900676	6	2025	3,557
B24-01-0134	ZI	1015526938	Business Development	52513200	CHARLES F MOTLEY	6	2025	100
B24-01-0134	ZI	1015526955	Business Development	52513200	CHARLES F MOTLEY	6	2025	100
B24-01-0134	ZI	1015526980	Business Development	52513200	CHARLES F MOTLEY	6	2025	100
B24-01-0134	SA	1015618372	Misc Exp (O&M) - Natural Acct	52500000	Reclass to expense	7	2025	(73)
B24-01-0134	SA	1015639421	Misc Exp (O&M) - Natural Acct	52500000	Correct B24-01-0134	7	2025	73
B24-01-0134	SA	1015671355	Misc Exp (O&M) - Natural Acct	52500000	Manwalamink Reclass	7	2025	24,347
B24-01-0134	SG	1015526215	Contract Services - Legal	53155000	Legal Accrual	7	2025	(7,000)
B24-01-0134	SG	1015542736	Misc Maint Permits - Natural Account	62520800	JENNIFER A GREEN	7	2025	(200)
B24-01-0134	SV	1015666652	Contract Services - Legal	53155000	Legal Accrual	7	2025	8,160
B24-01-0134	ZI	1015647629	Misc Exp (O&M) - Natural Acct	52500000	JANA HURST	7	2025	120
B24-01-0134	ZI	1015592282	Misc Maint Permits - Natural Account	62520800	JENNIFER A GREEN	7	2025	200
							Total	$118,148

Manwalamink Sewer Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0133	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	($4,148)
B24-01-0133	SG	1013275445	Contract Services - Legal	53155000	Legal Accrual	11	2023	(600)
B24-01-0133	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	(1,100)
B24-01-0133	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	4,148
B24-01-0133	SV	1013271289	Contract Services - Legal	53155000	Legal Accrual	10	2023	600
B24-01-0133	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	1,100
B24-01-0133	YL	1013183809	Contract Services - Legal	53155000	201900676	10	2023	348
B24-01-0133	YL	1013188824	Contract Services - Legal	53155000	201900676	10	2023	4,103
B24-01-0133	YL	1013308194	Contract Services - Legal	53155000	201900676	11	2023	1,052
B24-01-0133	YL	1013451958	Contract Services - Legal	53155000	201900676	12	2023	995
B24-01-0133	ZI	1013486356	Misc Exp (O&M) - Natural Acct	52500000	JANA HURST	12	2023	350
B24-01-0133	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2	2024	(550)
B24-01-0133	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(22,549)
B24-01-0133	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(8,000)
B24-01-0133	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(5,550)
B24-01-0133	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(18,623)
B24-01-0133	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(30,869)
B24-01-0133	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(865)
B24-01-0133	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(1,000)
B24-01-0133	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(2,148)
B24-01-0133	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(6,509)
B24-01-0133	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(60,621)
B24-01-0133	SV	1013609825	Contract Services - Legal	53155000	Legal Accrual	1	2024	550
B24-01-0133	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	22,549
B24-01-0133	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	8,000
B24-01-0133	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	5,550
B24-01-0133	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	18,623
B24-01-0133	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	30,869
B24-01-0133	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	865
B24-01-0133	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	1,000
B24-01-0133	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	2,148
B24-01-0133	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	6,509
B24-01-0133	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	1,500
B24-01-0133	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	60,621
B24-01-0133	WE	1014345568	Contract Svc-Eng - Natural Account	53110000	7/2024 vow entech	8	2024	7,070

Manwalamink Sewer Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0133	WE	1014482782	Contract Svc-Eng - Natural Account	53110000	8/2024 vow entech	9	2024	4,470
B24-01-0133	WE	1014577761	Contract Svc-Eng - Natural Account	53110000	9/2024 vow entech	10	2024	3,393
B24-01-0133	WE	1014698578	Contract Svc-Eng - Natural Account	53110000	10/2024 vow entech	11	2024	2,294
B24-01-0133	WE	1014810144	Contract Svc-Eng - Natural Account	53110000	11/2024 vow entech	12	2024	1,384
B24-01-0133	WE	1014765186	Contract Svc-Temp Empl - Natural Account	53151000	BD Copy Services	12	2024	150
B24-01-0133	YL	1013677665	Contract Services - Legal	53155000	201900676	2	2024	1,041
B24-01-0133	YL	1013721338	Contract Services - Legal	53155000	201900676	3	2024	5,512
B24-01-0133	YL	1013721340	Contract Services - Legal	53155000	201900676	3	2024	14,577
B24-01-0133	YL	1013765018	Contract Services - Legal	53155000	201900676	3	2024	6,012
B24-01-0133	YL	1013876646	Contract Services - Legal	53155000	201900676	4	2024	3,402
B24-01-0133	YL	1014010192	Contract Services - Legal	53155000	201900676	5	2024	3,456
B24-01-0133	YL	1014101437	Contract Services - Legal	53155000	201900676	6	2024	11,273
B24-01-0133	YL	1014101446	Contract Services - Legal	53155000	201900676	6	2024	4,827
B24-01-0133	YL	1014101458	Contract Services - Legal	53155000	201900676	6	2024	1,764
B24-01-0133	YL	1014226529	Contract Services - Legal	53155000	201900676	7	2024	638
B24-01-0133	YL	1014291520	Contract Services - Legal	53155000	201900676	8	2024	31,995
B24-01-0133	YL	1014327682	Contract Services - Legal	53155000	201900676	8	2024	20,973
B24-01-0133	YL	1014446683	Contract Services - Legal	53155000	201900676	9	2024	999
B24-01-0133	YL	1014469630	Contract Services - Legal	53155000	201900676	9	2024	204
B24-01-0133	YL	1014568602	Contract Services - Legal	53155000	201900676	10	2024	957
B24-01-0133	YL	1014677696	Contract Services - Legal	53155000	201900676	11	2024	932
B24-01-0133	YL	1014677708	Contract Services - Legal	53155000	201900676	11	2024	6,476
B24-01-0133	YL	1014816945	Contract Services - Legal	53155000	201900676	12	2024	6,885
B24-01-0133	YL	1014836896	Contract Services - Legal	53155000	201900676	12	2024	4,559
B24-01-0133	ZI	1014087073	Employee Expenses	52534000	RICHARD DUDEK	6	2024	2
B24-01-0133	SA	1015159594	Contract Services - Legal	53155000	Split legal costs	3	2025	(69,555)
B24-01-0133	SA	1015159594	Misc Exp (O&M) - Natural Acct	52500000	Split legal costs	3	2025	(352)
B24-01-0133	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	(1,500)
B24-01-0133	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(13,000)
B24-01-0133	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(6,690)
B24-01-0133	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5	2025	(3,349)
B24-01-0133	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(6,049)
B24-01-0133	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	13,000
B24-01-0133	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	6,690
B24-01-0133	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	4	2025	3,349

Manwalamink Sewer Company
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0133	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	6,049
B24-01-0133	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	7,000
B24-01-0133	WE	1014916972	Contract Svc-Eng - Natural Account	53110000	12/2024 vow entech	1	2025	668
B24-01-0133	WE	1015016255	Contract Svc-Eng - Natural Account	53110000	1/2025 vow entech	2	2025	1,147
B24-01-0133	WE	1015137127	Contract Svc-Eng - Natural Account	53110000	2/2025 vow entech	3	2025	935
B24-01-0133	WE	1015260750	Contract Svc-Eng - Natural Account	53110000	3/2025 vow entech	4	2025	976
B24-01-0133	WE	1015354307	Contract Svc-Eng - Natural Account	53110000	4/2025 vow entech	5	2025	510
B24-01-0133	WE	1014858573	Contract Svc-Temp Empl - Natural Account	53151000	Scanned Documents for Co	1	2025	1,550
B24-01-0133	WE	1014858576	Contract Svc-Temp Empl - Natural Account	53151000	Scanned Documents for Co	1	2025	(1,550)
B24-01-0133	WE	1015497494	Contract Svc-Temp Empl - Natural Account	53151000	Data Share 2025-Manwala	6	2025	3,339
B24-01-0133	YL	1014928787	Contract Services - Legal	53155000	201900676	1	2025	1,165
B24-01-0133	YL	1015033167	Contract Services - Legal	53155000	201900676	2	2025	4,968
B24-01-0133	YL	1015188880	Contract Services - Legal	53155000	201900676	4	2025	4,596
B24-01-0133	YL	1015259227	Contract Services - Legal	53155000	201900676	4	2025	894
B24-01-0133	YL	1015281550	Contract Services - Legal	53155000	201900676	4	2025	2,547
B24-01-0133	YL	1015376792	Contract Services - Legal	53155000	201900676	5	2025	99
B24-01-0133	YL	1015426689	Contract Services - Legal	53155000	201900676	6	2025	3,773
B24-01-0133	YL	1015495806	Contract Services - Legal	53155000	201900676	6	2025	3,557
B24-01-0133	ZF	1015498335	Misc Exp (O&M) - Natural Acct	52500000		6	2025	1,917
								$120,273

Manwalamink Water Initial Bid
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0081	SG	1009216769	Contract Services - Legal	53155000	PA Legal Accrual	10	2020	($2,028)
B24-01-0081	SV	1009315614	Contract Services - Legal	53155000	PA Legal Accrual	10	2020	1,646
B24-01-0081	YL	1009254430	Contract Services - Legal	53155000	201900676	10	2020	2,080
B24-01-0081	SG	1009315092	Contract Services - Legal	53155000	PA Legal Accrual	11	2020	(1,646)
B24-01-0081	SV	1009404088	Contract Services - Legal	53155000	PA Legal Accrual	11	2020	1,478
B24-01-0081	YL	1009330567	Contract Services - Legal	53155000	201900676	11	2020	1,926
B24-01-0081	SG	1009404290	Contract Services - Legal	53155000	PA Legal Accrual	12	2020	(1,478)
B24-01-0081	SV	1009506135	Contract Services - Legal	53155000	PA Legal Accrual	12	2020	854
B24-01-0081	YL	1009434555	Contract Services - Legal	53155000	201900676	12	2020	1,478
B24-01-0081	SV	1008539096	Contract Services - Legal	53155000	PA Legal Accrual	2	2020	3,859
B24-01-0081	SG	1008541686	Contract Services - Legal	53155000	PA Legal Accrual	3	2020	(3,859)
B24-01-0081	SV	1008645110	Contract Services - Legal	53155000	PA Legal Accrual	3	2020	1,870
B24-01-0081	YL	1008536568	Contract Services - Legal	53155000	201900676	3	2020	104
B24-01-0081	YL	1008590742	Contract Services - Legal	53155000	201900676	3	2020	5,016
B24-01-0081	SG	1008645587	Contract Services - Legal	53155000	PA Legal Accrual	4	2020	(1,870)
B24-01-0081	YL	1008668336	Contract Services - Legal	53155000	201900676	4	2020	1,841
B24-01-0081	SA	1008866669	Contract Services - Legal	53155000	Reclass Ward legal exp_2	6	2020	3,355
B24-01-0081	SV	1009212031	Contract Services - Legal	53155000	PA Legal Accrual	9	2020	2,028
B24-01-0081	SG	1009507092	Contract Services - Legal	53155000	PA Legal Accrual	1	2021	(854)
B24-01-0081	SV	1009593210	Contract Services - Legal	53155000	PA Legal Accrual	1	2021	1,681
B24-01-0081	YL	1009515901	Contract Services - Legal	53155000	201900676	1	2021	854
B24-01-0081	YL	1010441033	Contract Services - Legal	53155000	201900676	10	2021	184
B24-01-0081	YL	1010551509	Contract Services - Legal	53155000	201900676	11	2021	459
B24-01-0081	SG	1009595180	Contract Services - Legal	53155000	PA Legal Accrual	2	2021	(1,681)
B24-01-0081	SV	1009684329	Contract Services - Legal	53155000	PA Legal Accrual	2	2021	8,518
B24-01-0081	SG	1009689235	Contract Services - Legal	53155000	PA Legal Accrual	3	2021	(8,518)
B24-01-0081	SV	1009800102	Contract Services - Legal	53155000	PA Legal Accrual	3	2021	3,753
B24-01-0081	YL	1009769272	Contract Services - Legal	53155000	201900676	3	2021	2,195
B24-01-0081	SG	1009803416	Contract Services - Legal	53155000	PA Legal Accrual	4	2021	(3,753)
B24-01-0081	YL	1009824919	Contract Services - Legal	53155000	201900676	4	2021	3,753
B24-01-0081	SV	1010102348	Contract Services - Legal	53155000	Legal Accrual	6	2021	1,430
B24-01-0081	SG	1010105797	Contract Services - Legal	53155000	Legal Accrual	7	2021	(1,430)
B24-01-0081	SV	1010207596	Contract Services - Legal	53155000	Legal Accrual	7	2021	450
B24-01-0081	YL	1010141066	Contract Services - Legal	53155000	201900676	7	2021	1,425
B24-01-0081	SG	1010210286	Contract Services - Legal	53155000	Legal Accrual	8	2021	(450)

Manwalamink Water Initial Bid
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0081	YL	1010247135	Contract Services - Legal	53155000	201900676	8	2021	1,010
B24-01-0081	YL	1010359805	Contract Services - Legal	53155000	201900676	9	2021	31
B24-01-0081	SX	1011046985	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	3	2022	1,830
B24-01-0081	SA	1011151652	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	4	2022	610
B24-01-0081	SX	1011111789	Contract Svc-Temp Empl - Natural Account	53151000	Yoh Entry Correction	4	2022	2,288
B24-01-0081	SX	1011269734	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	5	2022	610
B24-01-0081	SA	1011387862	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	6	2022	2,745
B24-01-0081	SA	1011500277	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	7	2022	610
B24-01-0081	SA	1013272917	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	10	2023	458
B24-01-0081	SA	1013393125	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	11	2023	153
B24-01-0081	SA	1012666543	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	5	2023	610
B24-01-0081	SX	1012784628	Contract Svc-Temp Empl - Natural Account	53151000	YOH John Ward Reclass	6	2023	610
B24-01-0081	SV	1013030113	Contract Services - Legal	53155000	Legal Accrual	8	2023	350
B24-01-0081	YL	1012915928	Contract Services - Legal	53155000	201900676	8	2023	1,779
B24-01-0081	SG	1013032655	Contract Services - Legal	53155000	Legal Accrual	9	2023	(350)
B24-01-0081	SA	1013692310	Contract Svc-Other - Natural Account	53150000	Reclass to expense	2	2024	(10,523)
B24-01-0081	UA	1015552437	Misc Exp (O&M) - Natural Acct	52500000	Z07 - Manwalamink W WW	6	2025	24,347
B24-01-0081	SA	1015671355	Misc Exp (O&M) - Natural Acct	52500000	Manwalamink Reclass	7	2025	(24,347)
								$27,489
						50% - Water		13,744
						50% - WW		

Corner Water Acquisitions

Acquisition	**Water Assets of Corner Water**
Operations	Water Operations
Acquisition Docket No.	A-2025-3052745
Application of Acquisition	https://www.puc.pa.gov/pcdocs/1861014.pdf
Application Filed	December 31, 2024
Acquisition Closing	Anticipated Q4, 2025
Purchase Price	$250,000
Total Plant in Service	$102,396
Transaction and Closing Costs Estimate	$12,398
Estimated Legal Costs included in Transaction and Closing Costs	$9,460
Amortization Period for Transaction Costs	10 years

Corner Water
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0141	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	8,500
B24-01-0141	YL	1015033176	Contract Services - Legal	53155000	202400334	2	2025	1,745
B24-01-0141	ZI	1015000186	Misc Exp (O&M) - Natural Acct	52500000	JANA HURST	2	2025	350
B24-01-0141	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(8,500)
B24-01-0141	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	7,865
B24-01-0141	ZI	1015181779	Regulatory Exp - Other	56670000	JANA HURST	3	2025	577
B24-01-0141	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(7,865)
B24-01-0141	YL	1015188892	Contract Services - Legal	53155000	202400334	4	2025	7,715
B24-01-0141	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	105
B24-01-0141	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(105)
B24-01-0141	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	200
B24-01-0141	SG	1015526215	Contract Services - Legal	53155000	Legal Accrual	7	2025	(200)
					Estimated costs to close			2,012
							Total	12,398

Pennsylvania American Wastewater Company
Wastewater SSS General Operations

	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026		7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Wastewater Operations											
Positive Utility Plant Acquisition Adjustments											
Delaware Sewer Acquisition Positive UPAA	10	$40,619	$514	$6,170	$34,449	$28,279		$514	$6,170	$22,109	1/28/2031
Clean Treatment Sewage Company	2	26,125	1,633	12,245	13,266	1,021		1,021	-	-	12/31/2025
Manwalamink Wastewater Sewer Company	10	Seeking Approval				1,058,334			97,014	961,320	7/31/2036
Other Acquisition Adjustments											
New Cumberland Borough WW Acq. Costs	10	52,510	1,250	15,003	37,507	22,504		1,250	15,003	7,501	12/31/2027
Sadsbury Acquisition Costs	10	171,892	2,176	26,110	145,782	119,672		2,176	26,110	93,562	1/28/2031
Exeter Acquisition Costs	40	962,938	2,194	26,322	936,616	910,294		2,194	26,322	883,972	1/28/2061
Delaware Sewer Acquisition Transaction Costs	10	175,797	2,231	26,769	149,028	122,259		2,231	26,769	95,490	1/28/2031
Turbotville WW Transaction costs	10	4,342	55	660	3,682	3,022		55	660	2,362	1/28/2031
Valley Township Wastewater Transaction Costs	10	173,555	1,685	20,220	153,335	133,115		1,685	20,220	112,895	1/28/2033
Foster Township Transactions Costs	10	61,929	601	7,215	54,714	47,499		601	7,215	40,284	1/28/2033
Borough of Royersford WW Acquisition Costs	10	305,534	2,966	35,596	269,938	234,342		2,966	35,596	198,746	1/28/2033
Upper Pottsgrove Township Transaction Costs	10	320,634	3,113	37,355	283,279	245,924		3,113	37,355	208,569	1/28/2033
City of York Wastewater Authority Acquisitions Costs	10	1,734,918	16,844	202,126	1,532,792	1,330,666		16,844	202,126	1,128,540	1/28/2033
Sadsbury WW Transactions Costs	10	Seeking Approval				97,262	*		8,916	88,347	7/31/2036
Farmington Township (Wastewater) Transactions Costs	10	Seeking Approval				86,961	*		7,971	78,990	7/31/2036
Manwalamink Wastewater Transactions Costs	10	Seeking Approval				120,273	*		11,025	109,248	7/31/2036
Manwalamink Wastewater Transactions Costs - initial bid	10	Seeking Approval				13,744	*		1,260	12,484	7/31/2036
Towamencin Township	10	Seeking Approval				660,138	*		60,513	599,626	7/31/2036
Total Wastewater Operations		**$4,030,793**	**$35,262**	**$415,791**	**$3,614,388**	**$5,235,310**		**$34,649**	**$590,245**	**$4,644,045**	

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189.

* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Sadsbury Township Municipal Authority Acquisition

Acquisition	**Wastewater Assets of Sadsbury Township Municipal Authority**
Operations	Wastewater SSS General Operations
Application Docket No.	A-2023-3042058
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1848424.pdf
Order Entered Date	September 12, 2024
Acquisition Closing	October 31, 2024
Original Cost Study	https://www.puc.pa.gov/pcdocs/1855621.pdf
Purchase Price	$990,000
Total Plant in Service	$1,976,073
Negative Utility Plant Acq. Adj. (UPAA)	$986,073
Amortization Period for UPAA	10 years
Transaction Costs	$97,262
Legal Costs included in Transaction and Closing Costs	$54,823
Amortization Period for Transaction Costs	10 years

Sadsbury Wastewater
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0123	DR	1014767414	Contract Svc-Other - Natural Account	53150000		12	2024	(1,316)
B24-01-0123	KR	1014679036	Customer Education Communication - Print	52514905		11	2024	1,197
B24-01-0123	KR	1014699751	Overnight Shipping - Natural Account	52562500		11	2024	40
B24-01-0123	KR	1014323574	Contract Svc-Other - Natural Account	53150000		8	2024	4,770
B24-01-0123	KR	1014447503	Contract Svc-Other - Natural Account	53150000		9	2024	1,590
B24-01-0123	KR	1014565501	Contract Svc-Other - Natural Account	53150000		10	2024	2,915
B24-01-0123	SA	1012666543	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	5	2023	305
B24-01-0123	SA	1013539134	Contract Svc-Temp Empl - Natural Account	53151000	Reclass to expense	1	2024	(763)
B24-01-0123	SG	1012872326	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	8	2023	(11,854)
B24-01-0123	SG	1013804332	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	4	2024	(69)
B24-01-0123	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	(10,000)
B24-01-0123	SG	1013275445	Contract Services - Legal	53155000	Legal Accrual	11	2023	(20,350)
B24-01-0123	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	(1,200)
B24-01-0123	SG	1013506253	Contract Services - Legal	53155000	Legal Accrual	1	2024	(2,433)
B24-01-0123	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2	2024	(2,478)
B24-01-0123	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(12,122)
B24-01-0123	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(350)
B24-01-0123	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(2,491)
B24-01-0123	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(2,290)
B24-01-0123	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(600)
B24-01-0123	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(5,887)
B24-01-0123	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(1,500)
B24-01-0123	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(3,750)
B24-01-0123	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(1,350)
B24-01-0123	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	(300)
B24-01-0123	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(300)
B24-01-0123	SG	1014966098	Contract Services - Legal	53155000	Legal Accrual	2	2025	(1,500)
B24-01-0123	SG	1013110658	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	10	2023	(1,026)
B24-01-0123	SG	1013489845	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	1	2024	(335)
B24-01-0123	SV	1012865903	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	7	2023	11,854
B24-01-0123	SV	1013801645	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	3	2024	69
B24-01-0123	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	10,000
B24-01-0123	SV	1013271289	Contract Services - Legal	53155000	Legal Accrual	10	2023	20,350
B24-01-0123	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	1,200
B24-01-0123	SV	1013498892	Contract Services - Legal	53155000	Legal Accrual	12	2023	2,433
B24-01-0123	SV	1013609825	Contract Services - Legal	53155000	Legal Accrual	1	2024	2,478
B24-01-0123	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	12,122

Sadsbury Wastewater
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0123	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	350
B24-01-0123	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	2,491
B24-01-0123	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	2,290
B24-01-0123	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	600
B24-01-0123	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	5,887
B24-01-0123	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	1,500
B24-01-0123	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	3,750
B24-01-0123	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	1,350
B24-01-0123	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	300
B24-01-0123	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	300
B24-01-0123	SV	1014961806	Contract Services - Legal	53155000	Legal Accrual	1	2025	1,500
B24-01-0123	SV	1013107066	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	9	2023	1,026
B24-01-0123	SV	1013486555	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	12	2023	335
B24-01-0123	SX	1012784628	Contract Svc-Temp Empl - Natural Account	53151000	YOH John Ward Reclass	6	2023	458
B24-01-0123	UA	1014633848	Misc Exp (O&M) - Natural Acct	52500000	Z07 - Sadsbury WW	10	2024	8,778
B24-01-0123	WE	1012884806	Contract Svc-Eng - Natural Account	53110000	Becker Engr 07/14/23	8	2023	3,096
B24-01-0123	WE	1012884807	Contract Svc-Eng - Natural Account	53110000	Becker Engr 07/14/23	8	2023	8,375
B24-01-0123	WE	1012884808	Contract Svc-Eng - Natural Account	53110000	Becker Engr 07/14/23	8	2023	316
B24-01-0123	WE	1012884809	Contract Svc-Eng - Natural Account	53110000	Becker Engr 07/14/23	8	2023	67
B24-01-0123	WE	1013151864	Contract Svc-Eng - Natural Account	53110000	Becker Engr 09/05/23	10	2023	1,026
B24-01-0123	WE	1013204651	Contract Svc-Eng - Natural Account	53110000	Becker Engr 10/10/2023	10	2023	4,351
B24-01-0123	WE	1013321537	Contract Svc-Eng - Natural Account	53110000	Becker Engr 11/13/2023	11	2023	2,781
B24-01-0123	WE	1013502548	Contract Svc-Eng - Natural Account	53110000	Becker Engr 12/11/2023	1	2024	335
B24-01-0123	WE	1013664007	Contract Svc-Eng - Natural Account	53110000	Becker Engr 02/05/2024	2	2024	1,380
B24-01-0123	WE	1013808370	Contract Svc-Eng - Natural Account	53110000	Becker Engr 03/04/2024	4	2024	69
B24-01-0123	YL	1013165418	Contract Services - Legal	53155000	202300239	10	2023	793
B24-01-0123	YL	1013188819	Contract Services - Legal	53155000	202300239	10	2023	549
B24-01-0123	YL	1013206805	Contract Services - Legal	53155000	202300239	10	2023	2,061
B24-01-0123	YL	1013206808	Contract Services - Legal	53155000	202300239	10	2023	5,504
B24-01-0123	YL	1013331087	Contract Services - Legal	53155000	202300239	11	2023	3,544
B24-01-0123	YL	1013451965	Contract Services - Legal	53155000	202300239	12	2023	1,352
B24-01-0123	YL	1013616368	Contract Services - Legal	53155000	202300239	2	2024	2,478
B24-01-0123	YL	1013721336	Contract Services - Legal	53155000	202300239	3	2024	2,122
B24-01-0123	YL	1013765015	Contract Services - Legal	53155000	202300239	3	2024	1,300
B24-01-0123	YL	1013876644	Contract Services - Legal	53155000	202300239	4	2024	332
B24-01-0123	YL	1014010191	Contract Services - Legal	53155000	202300239	5	2024	2,098
B24-01-0123	YL	1014101451	Contract Services - Legal	53155000	202300239	6	2024	1,890

Sadsbury Wastewater
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0123	YL	1014101463	Contract Services - Legal	53155000	202300239	6	2024	606
B24-01-0123	YL	1014226537	Contract Services - Legal	53155000	202300239	7	2024	510
B24-01-0123	YL	1014358781	Contract Services - Legal	53155000	202300239	8	2024	1,126
B24-01-0123	YL	1014446685	Contract Services - Legal	53155000	202300239	9	2024	4,670
B24-01-0123	YL	1014469614	Contract Services - Legal	53155000	202300239	9	2024	887
B24-01-0123	YL	1014568589	Contract Services - Legal	53155000	202300239	10	2024	861
B24-01-0123	YL	1014568609	Contract Services - Legal	53155000	202300239	10	2024	1,840
B24-01-0123	YL	1014677691	Contract Services - Legal	53155000	202300239	11	2024	17,714
B24-01-0123	YL	1014836903	Contract Services - Legal	53155000	202300239	12	2024	173
B24-01-0123	YL	1014836907	Contract Services - Legal	53155000	202300239	12	2024	2,324
B24-01-0123	ZF	1014466762	Misc Maint Permits - Natural Account	62520800		9	2024	500
B24-01-0123	ZI	1012973101	Misc Exp (O&M) - Natural Acct	52500000	JANA HURST	8	2023	350
B24-01-0123	ZI	1014718099	Postage - Natural Account	52566000	MICHAEL SALVO	11	2024	441
B24-01-0123	ZI	1013356355	Contract Svc-Other - Natural Account	53150000	JANA HURST	11	2023	680
B24-01-0123	ZI	1013486313	Contract Svc-Other - Natural Account	53150000	JANA HURST	12	2023	680
B24-01-0123	ZI	1013486314	Contract Svc-Other - Natural Account	53150000	JANA HURST	12	2023	(680)
B24-01-0123	ZI	1015244652	Contract Svc-Other - Natural Account	53150000	JANA HURST	4	2025	223
B24-01-0123	ZI	1014687599	Contract Services - Legal	53155000	JANA HURST	11	2024	92
B24-01-0123	ZI	1013486360	Regulatory Exp - Other	56670000	JANA HURST	12	2023	477
B24-01-0123	ZI	1014595497	Misc Maint Permits - Natural Account	62520800	JENNIFER A GREEN	10	2024	500
B24-01-0123	KA	1014554057	Misc Maint Permits - Natural Account	62520800		10	2024	(500)
							Total	$97,262

Towamencin Township Wastewater
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0096	KR	1010150440	Contract Svc-Other - Natural Account	53150000		7	2021	$13,780
B24-01-0096	SV	1010207596	Contract Services - Legal	53155000	Legal Accrual	7	2021	1,300
B24-01-0096	SN	1010201970	Contract Svc-Other - Natural Account	53150000	Sabrix Rev Use Tax - PA	7	2021	(780)
B24-01-0096	SG	1010210286	Contract Services - Legal	53155000	Legal Accrual	8	2021	(1,300)
B24-01-0096	YL	1010247144	Contract Services - Legal	53155000	202100195	8	2021	1,324
B24-01-0096	ZI	1011031875	M & S (O&M) - Natural Account	52000000	ANGELA KUBALA	3	2022	14
B24-01-0096	SX	1011046985	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	3	2022	1,373
B24-01-0096	SA	1011151652	Contract Svc-Temp Empl - Natural Account	53151000	Reclass - John Ward	4	2022	1,068
B24-01-0096	SX	1011111789	Contract Svc-Temp Empl - Natural Account	53151000	Yoh Entry Correction	4	2022	6,863
B24-01-0096	SA	1013272917	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	10	2023	933
B24-01-0096	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	(21,888)
B24-01-0096	SV	1013271289	Contract Services - Legal	53155000	Legal Accrual	10	2023	95,359
B24-01-0096	YL	1013143839	Contract Services - Legal	53155000	202100195	10	2023	21,888
B24-01-0096	YL	1013207310	Contract Services - Legal	53155000	202100195	10	2023	11,796
B24-01-0096	ZF	1013207547	Postage - Natural Account	52566000		10	2023	3,786
B24-01-0096	SA	1013393125	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	11	2023	622
B24-01-0096	SG	1013275445	Contract Services - Legal	53155000	Legal Accrual	11	2023	(95,359)
B24-01-0096	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	27,000
B24-01-0096	YL	1013280373	Contract Services - Legal	53155000	202300290	11	2023	36,307
B24-01-0096	YL	1013280374	Contract Services - Legal	53155000	202300290	11	2023	29,053
B24-01-0096	YL	1013331083	Contract Services - Legal	53155000	202300290	11	2023	46,802
B24-01-0096	YL	1013331084	Contract Services - Legal	53155000	202100195	11	2023	19,190
B24-01-0096	ZI	1013356367	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	11	2023	11
B24-01-0096	ZI	1013356371	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	11	2023	0
B24-01-0096	SA	1013506502	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	12	2023	467
B24-01-0096	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	(27,000)
B24-01-0096	SV	1013498892	Contract Services - Legal	53155000	Legal Accrual	12	2023	51,365
B24-01-0096	YL	1013451964	Contract Services - Legal	53155000	202100195	12	2023	4,149
B24-01-0096	ZF	1013452895	Postage - Natural Account	52566000		12	2023	3,786
B24-01-0096	SA	1012316383	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	2	2023	458
B24-01-0096	KR	1012380264	Contract Svc-Other - Natural Account	53150000		3	2023	348
B24-01-0096	SV	1012544633	Contract Services - Legal	53155000	Legal Accrual	4	2023	135,952
B24-01-0096	KR	1012604724	Contract Services - Legal	53155000		5	2023	11,939
B24-01-0096	SA	1012666543	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	5	2023	13,878
B24-01-0096	SG	1012548250	Contract Services - Legal	53155000	Legal Accrual	5	2023	(135,952)
B24-01-0096	SV	1012665782	Contract Services - Legal	53155000	Legal Accrual	5	2023	130,164

Towamencin Township Wastewater
Transaction Costs
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0096	YL	1012563141	Contract Services - Legal	53155000	202100195	5	2023	135,952
B24-01-0096	YL	1012626057	Contract Services - Legal	53155000	202100195	5	2023	2,353
B24-01-0096		303414601	SCE-SVC Oth Labor CAPX (21)	95348105		6	2023	558
B24-01-0096		303414601	SCE-SVC Group Ins CAPX (21)	95348120		6	2023	99
B24-01-0096		303414601	SCE-SVC Other Ben CAPX (21)	95348130		6	2023	12
B24-01-0096		303414601	SCE-SVC Gen Tax CAPX (21)	95348230		6	2023	42
B24-01-0096	SG	1012668864	Contract Services - Legal	53155000	Legal Accrual	6	2023	(130,164)
B24-01-0096	SV	1012788837	Contract Services - Legal	53155000	Legal Accrual	6	2023	1,500
B24-01-0096	YL	1012671690	Contract Services - Legal	53155000	202100195	6	2023	63,649
B24-01-0096	YL	1012713329	Contract Services - Legal	53155000	202100195	6	2023	1,170
B24-01-0096	YL	1012713342	Contract Services - Legal	53155000	202100195	6	2023	69,224
B24-01-0096	ZI	1012693937	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	6	2023	350
B24-01-0096	SX	1012784628	Contract Svc-Temp Empl - Natural Account	53151000	YOH John Ward Reclass	6	2023	778
B24-01-0096	SG	1012792392	Contract Services - Legal	53155000	Legal Accrual	7	2023	(1,500)
B24-01-0096	SV	1012899327	Contract Services - Legal	53155000	Legal Accrual	7	2023	34,843
B24-01-0096	KR	1012960486	Contract Svc-Other - Natural Account	53150000		8	2023	69
B24-01-0096	SG	1012905224	Contract Services - Legal	53155000	Legal Accrual	8	2023	(34,843)
B24-01-0096	SV	1013030113	Contract Services - Legal	53155000	Legal Accrual	8	2023	22,000
B24-01-0096	YL	1012915915	Contract Services - Legal	53155000	202100195	8	2023	15,951
B24-01-0096	YL	1012915920	Contract Services - Legal	53155000	202100195	8	2023	1,392
B24-01-0096	YL	1012957288	Contract Services - Legal	53155000	202100195	8	2023	22,049
B24-01-0096	SA	1013148414	Contract Svc-Temp Empl - Natural Account	53151000	Ward - Reclass of Hours	9	2023	1,555
B24-01-0096	SG	1013032655	Contract Services - Legal	53155000	Legal Accrual	9	2023	(22,000)
B24-01-0096	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	21,888
B24-01-0096	SG	1013506253	Contract Services - Legal	53155000	Legal Accrual	1	2024	(51,365)
B24-01-0096	SV	1013609825	Contract Services - Legal	53155000	Legal Accrual	1	2024	36,549
B24-01-0096	YL	1013502169	Contract Services - Legal	53155000	202300290	1	2024	34,605
B24-01-0096	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(10,000)
B24-01-0096	YL	1014568584	Contract Services - Legal	53155000	202100195	10	2024	2,592
B24-01-0096	SA	1013692310	Contract Svc-Temp Empl - Natural Account	53151000	Reclass to expense	2	2024	(28,702)
B24-01-0096	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2	2024	(36,549)
B24-01-0096	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	4,077
B24-01-0096	YL	1013616363	Contract Services - Legal	53155000	202100195	2	2024	3,313
B24-01-0096	YL	1013616364	Contract Services - Legal	53155000	202300290	2	2024	23,237
B24-01-0096	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(4,077)
B24-01-0096	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	6,360

Towamencin Township Wastewater
Transaction Costs
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0096	YL	1013721334	Contract Services - Legal	53155000	202100195	3	2024	4,077
B24-01-0096	YL	1013745950	Contract Services - Legal	53155000	202300290	3	2024	12,974
B24-01-0096	YL	1013765014	Contract Services - Legal	53155000	202100195	3	2024	10,789
B24-01-0096	YL	1013765020	Contract Services - Legal	53155000	202300290	3	2024	5,397
B24-01-0096	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(6,360)
B24-01-0096	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	772
B24-01-0096	YL	1013876641	Contract Services - Legal	53155000	202100195	4	2024	4,732
B24-01-0096	YL	1013876643	Contract Services - Legal	53155000	202300290	4	2024	5,175
B24-01-0096	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(772)
B24-01-0096	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	6,349
B24-01-0096	YL	1014010189	Contract Services - Legal	53155000	202100195	5	2024	7,291
B24-01-0096	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(6,349)
B24-01-0096	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	842
B24-01-0096	YL	1014056136	Contract Services - Legal	53155000	202300290	6	2024	670
B24-01-0096	YL	1014101453	Contract Services - Legal	53155000	202100195	6	2024	5,826
B24-01-0096	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(842)
B24-01-0096	SV	1014274827	Contract Services - Legal	53155000	Legal Accrual	7	2024	8,989
B24-01-0096	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(8,989)
B24-01-0096	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	14,901
B24-01-0096	YL	1014291519	Contract Services - Legal	53155000	202100195	8	2024	1,015
B24-01-0096	YL	1014327680	Contract Services - Legal	53155000	202100195	8	2024	6,154
B24-01-0096	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(14,901)
B24-01-0096	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	10,000
B24-01-0096	YL	1014469626	Contract Services - Legal	53155000	202300290	9	2024	55
B24-01-0096	YL	1014469629	Contract Services - Legal	53155000	202100195	9	2024	16,690
							Total	$660,138

Pennsylvania American Wastewater Company
BASA WW Operations

Other Acquisition Adjustments	Amortization Period (Years)	Balance 6/30/2026	Annual Amortization 2026	Balance 6/30/2027		Amortization End Date
BASA WW Transactions Costs	10	$1,291,045	$129,105	$1,172,699	*	7/31/2036

* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Butler Area Sewer Authority (BASA) Acquisition

Acquisition	**Wastewater Assets of the Butler Area Sewer Authority**
Operations	BASA WW Operations
Application Docket No.	A-2022-3037047
Order Approving Acquisition	https://www.puc.pa.gov/pcdocs/1805882.pdf
Order Entered Date	November 16, 2023
Acquisition Closing	October 29, 2024
Approved Ratemaking Rate Base	$228,000,000
Transaction and Closing Costs	$1,291,045
Legal Costs included in Transaction and Closing Costs	$711,038
Amortization Period for Transaction Costs	10 years

Butler Area Sewer Authority (BASA)
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	YL	1010669633	Contract Services - Legal	53155000	202100111	12	2021	$2,979
B24-01-0094	YL	1010773534	Contract Services - Legal	53155000	202100111	1	2022	397
B24-01-0094	SV	1011865347	Contract Services - Legal	53155000	Legal Accrual	10	2022	1,150
B24-01-0094	SG	1011869471	Contract Services - Legal	53155000	Legal Accrual	11	2022	(1,150)
B24-01-0094	SV	1011982842	Contract Services - Legal	53155000	Legal Accrual	11	2022	3,788
B24-01-0094	YL	1011904228	Contract Services - Legal	53155000	202200079	11	2022	1,605
B24-01-0094	ZI	1011911492	M & S (O&M) - Natural Account	52000000	ANGELA KUBALA	11	2022	13
B24-01-0094	SG	1011986748	Contract Services - Legal	53155000	Legal Accrual	12	2022	(3,788)
B24-01-0094	SV	1012098205	Contract Services - Legal	53155000	Legal Accrual	12	2022	700
B24-01-0094	WE	1012031818	Contract Svc-Eng - Natural Account	53110000		12	2022	6,222
B24-01-0094	YL	1011988242	Contract Services - Legal	53155000	202200079	12	2022	3,788
B24-01-0094	YL	1012009889	Contract Services - Legal	53155000	202200079	12	2022	19,542
B24-01-0094	ZI	1012080073	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	12	2022	131
B24-01-0094	SV	1011055950	Contract Services - Legal	53155000	Legal Accrual	3	2022	561
B24-01-0094	ZI	1011031875	M & S (O&M) - Natural Account	52000000	ANGELA KUBALA	3	2022	14
B24-01-0094	SG	1011057861	Contract Services - Legal	53155000	Legal Accrual	4	2022	(561)
B24-01-0094	SV	1011162634	Contract Services - Legal	53155000	Legal Accrual	4	2022	11,774
B24-01-0094	YL	1011055597	Contract Services - Legal	53155000	202100111	4	2022	211
B24-01-0094	YL	1011113706	Contract Services - Legal	53155000	202100111	4	2022	456
B24-01-0094	SG	1011164338	Contract Services - Legal	53155000	Legal Accrual	5	2022	(11,774)
B24-01-0094	SV	1011275093	Contract Services - Legal	53155000	Legal Accrual	5	2022	15,761
B24-01-0094	YL	1011202422	Contract Services - Legal	53155000	202100111	5	2022	702
B24-01-0094	SG	1011278734	Contract Services - Legal	53155000	Legal Accrual	6	2022	(15,761)
B24-01-0094	SV	1011392675	Contract Services - Legal	53155000	Legal Accrual	6	2022	15,872
B24-01-0094	SG	1011394494	Contract Services - Legal	53155000	Legal Accrual	7	2022	(15,872)
B24-01-0094	SV	1011504088	Contract Services - Legal	53155000	Legal Accrual	7	2022	9,571
B24-01-0094	YL	1011416117	Contract Services - Legal	53155000	202200079	7	2022	774
B24-01-0094	YL	1011416118	Contract Services - Legal	53155000	202200079	7	2022	4,961
B24-01-0094	YL	1011416135	Contract Services - Legal	53155000	202200079	7	2022	491
B24-01-0094	SG	1011507889	Contract Services - Legal	53155000	Legal Accrual	8	2022	(9,571)
B24-01-0094	YL	1011590053	Contract Services - Legal	53155000	202200079	8	2022	9,321
B24-01-0094	YL	1011590079	Contract Services - Legal	53155000	202200079	8	2022	238
B24-01-0094	SA	1012170021	Business Development	52513200	Butler acq costs	1	2023	12,750
B24-01-0094	SG	1012101696	Contract Services - Legal	53155000	Legal Accrual	1	2023	(700)
B24-01-0094	SV	1012200853	Contract Services - Legal	53155000	Legal Accrual	1	2023	8,000

Butler Area Sewer Authority (BASA)
Transaction Costs
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	WE	1012142429	Contract Svc-Eng - Natural Account	53110000		1	2023	20,800
B24-01-0094	WE	1012142683	Contract Svc-Eng - Natural Account	53110000		1	2023	7,917
B24-01-0094	YL	1012125962	Contract Services - Legal	53155000	202200079	1	2023	614
B24-01-0094	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	(39,630)
B24-01-0094	SV	1013271289	Contract Services - Legal	53155000	Legal Accrual	10	2023	3,750
B24-01-0094	WE	1013230384	Contract Svc-Eng - Natural Account	53110000		10	2023	5,200
B24-01-0094	WE	1013230390	Contract Svc-Eng - Natural Account	53110000		10	2023	1,040
B24-01-0094	WE	1013230408	Contract Svc-Eng - Natural Account	53110000		10	2023	785
B24-01-0094	YL	1013143836	Contract Services - Legal	53155000	202200079	10	2023	39,030
B24-01-0094	YL	1013188814	Contract Services - Legal	53155000	202200079	10	2023	482
B24-01-0094	YL	1013206785	Contract Services - Legal	53155000	202200079	10	2023	54,207
B24-01-0094	SG	1013275445	Contract Services - Legal	53155000	Legal Accrual	11	2023	(3,750)
B24-01-0094	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	22,400
B24-01-0094	WE	1013356273	Contract Svc-Eng - Natural Account	53110000		11	2023	2,135
B24-01-0094	YL	1013308191	Contract Services - Legal	53155000	202200079	11	2023	3,654
B24-01-0094	YL	1013331082	Contract Services - Legal	53155000	202200079	11	2023	946
B24-01-0094	ZF	1013348204	Misc Maint Permits - Natural Account	62520800		11	2023	17,350
B24-01-0094	ZF	1013348205	Misc Maint Permits - Natural Account	62520800		11	2023	1,250
B24-01-0094	KR	1013456074	Contract Svc-Other - Natural Account	53150000		12	2023	7,357
B24-01-0094	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	(22,400)
B24-01-0094	SV	1013498892	Contract Services - Legal	53155000	Legal Accrual	12	2023	25,000
B24-01-0094	WE	1013436566	Contract Svc-Eng - Natural Account	53110000		12	2023	2,219
B24-01-0094	WE	1013436567	Contract Svc-Eng - Natural Account	53110000		12	2023	6,135
B24-01-0094	YL	1013451955	Contract Services - Legal	53155000	202200079	12	2023	24,625
B24-01-0094	YL	1013451968	Contract Services - Legal	53155000	202200079	12	2023	4,338
B24-01-0094	KR	1012231983	Contract Svc-Other - Natural Account	53150000		2	2023	6,588
B24-01-0094	KR	1012272163	Contract Svc-Other - Natural Account	53150000		2	2023	18,365
B24-01-0094	SG	1012208317	Contract Services - Legal	53155000	Legal Accrual	2	2023	(8,000)
B24-01-0094	SN	1012282073	Contract Svc-Other - Natural Account	53150000	Sabrix Rev Use Tax - AWSC	2	2023	(1,040)
B24-01-0094	SV	1012311579	Contract Services - Legal	53155000	Legal Accrual	2	2023	38,131
B24-01-0094	WE	1012269703	Contract Svc-Eng - Natural Account	53110000		2	2023	4,415
B24-01-0094	YL	1012214656	Contract Services - Legal	53155000	202200079	2	2023	25,816
B24-01-0094	YL	1012278206	Contract Services - Legal	53155000	202200079	2	2023	36,501
B24-01-0094	KR	1012335280	Contract Svc-Other - Natural Account	53150000		3	2023	19,223
B24-01-0094	SG	1012314608	Contract Services - Legal	53155000	Legal Accrual	3	2023	(38,131)

Butler Area Sewer Authority (BASA)
Transaction Costs
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	SN	1012402497	Contract Svc-Other - Natural Account	53150000	SABRIX REVERSEUSETAX 1C	3	2023	(1,088)
B24-01-0094	SV	1012430661	Contract Services - Legal	53155000	Legal Accrual	3	2023	46,908
B24-01-0094	WE	1012390947	Contract Svc-Eng - Natural Account	53110000		3	2023	7,770
B24-01-0094	YL	1012322609	Contract Services - Legal	53155000	202200079	3	2023	8,031
B24-01-0094	YL	1012361707	Contract Services - Legal	53155000	202200079	3	2023	7,451
B24-01-0094	ZI	1012341007	M & S (O&M) - Natural Account	52000000	ANGELA KUBALA	3	2023	76
B24-01-0094	ZI	1012366266	Regulatory Exp - Other	56670000	JANA HURST	3	2023	350
B24-01-0094	KR	1012437562	Contract Services - Legal	53155000		4	2023	3,995
B24-01-0094	SG	1012437097	Contract Services - Legal	53155000	Legal Accrual	4	2023	(46,908)
B24-01-0094	SV	1012544633	Contract Services - Legal	53155000	Legal Accrual	4	2023	26,579
B24-01-0094	WE	1012487045	Contract Svc-Eng - Natural Account	53110000		4	2023	3,556
B24-01-0094	YL	1012431158	Contract Services - Legal	53155000	202200079	4	2023	25,682
B24-01-0094	YL	1012492201	Contract Services - Legal	53155000	202200079	4	2023	2,188
B24-01-0094	KR	1012621088	Customer Education Communication - Print	52514905		5	2023	4,201
B24-01-0094	SG	1012548250	Contract Services - Legal	53155000	Legal Accrual	5	2023	(26,579)
B24-01-0094	SV	1012665782	Contract Services - Legal	53155000	Legal Accrual	5	2023	32,975
B24-01-0094	WE	1012595008	Contract Svc-Eng - Natural Account	53110000		5	2023	708
B24-01-0094	YL	1012539962	Contract Services - Legal	53155000	202200079	5	2023	23,831
B24-01-0094	YL	1012626056	Contract Services - Legal	53155000	202200079	5	2023	2,582
B24-01-0094		303414595	SCE-SVC Customer Accounting CAPX (21)	95348180		6	2023	20,085
B24-01-0094	SG	1012668864	Contract Services - Legal	53155000	Legal Accrual	6	2023	(32,975)
B24-01-0094	SV	1012755582	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	6	2023	19,325
B24-01-0094	YL	1012671692	Contract Services - Legal	53155000	202200079	6	2023	18,675
B24-01-0094	YL	1012697275	Contract Services - Legal	53155000	202200079	6	2023	751
B24-01-0094	YL	1012713326	Contract Services - Legal	53155000	202200079	6	2023	20,876
B24-01-0094	ZF	1012717273	Postage - Natural Account	52566000		6	2023	2,382
B24-01-0094	SG	1012751468	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	7	2023	(19,325)
B24-01-0094	SV	1012899327	Contract Services - Legal	53155000	Legal Accrual	7	2023	22,271
B24-01-0094	SV	1012865903	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	7	2023	19,325
B24-01-0094	WE	1012866489	Contract Svc-Eng - Natural Account	53110000		7	2023	1,324
B24-01-0094	KR	1012921211	Contract Svc-Other - Natural Account	53150000		8	2023	8,745
B24-01-0094	KR	1012982120	Contract Svc-Other - Natural Account	53150000		8	2023	360
B24-01-0094	SG	1012872326	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	8	2023	(19,325)
B24-01-0094	SG	1012905224	Contract Services - Legal	53155000	Legal Accrual	8	2023	(22,271)
B24-01-0094	SV	1013030113	Contract Services - Legal	53155000	Legal Accrual	8	2023	30,000

Butler Area Sewer Authority (BASA)
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	WE	1012907564	Contract Svc-Eng - Natural Account	53110000		8	2023	19,325
B24-01-0094	WE	1012988600	Contract Svc-Eng - Natural Account	53110000		8	2023	3,838
B24-01-0094	WE	1012988601	Contract Svc-Eng - Natural Account	53110000		8	2023	1,071
B24-01-0094	YL	1012915914	Contract Services - Legal	53155000	202200079	8	2023	22,271
B24-01-0094	YL	1012985376	Contract Services - Legal	53155000	202200079	8	2023	131,931
B24-01-0094	ZI	1012933333	Contract Services - Legal	53155000	JANA HURST	8	2023	356
B24-01-0094	SG	1013032655	Contract Services - Legal	53155000	Legal Accrual	9	2023	(30,000)
B24-01-0094	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	39,630
B24-01-0094	WE	1013104274	Contract Svc-Eng - Natural Account	53110000		9	2023	785
B24-01-0094	KR	1013546135	Contract Svc-Other - Natural Account	53150000		1	2024	10,000
B24-01-0094	SG	1013506253	Contract Services - Legal	53155000	Legal Accrual	1	2024	(25,000)
B24-01-0094	SV	1013609825	Contract Services - Legal	53155000	Legal Accrual	1	2024	1,850
B24-01-0094	WE	1013569768	Contract Svc-Eng - Natural Account	53110000		1	2024	44,977
B24-01-0094	YL	1013537873	Contract Services - Legal	53155000	202200079	1	2024	24,824
B24-01-0094	YL	1013580205	Contract Services - Legal	53155000	202200079	1	2024	52,560
B24-01-0094	ZI	1013578701	Office & Admin Supplies - Natural Accoun	52562000	EMILY T HICKS	1	2024	23
B24-01-0094	KR	1014560972	Customer Education - Bill Inserts	52514906		10	2024	17,833
B24-01-0094	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(1,000)
B24-01-0094	SN	1014581346	Customer Education - Bill Inserts	52514906	1024 Use Tax Reversal	10	2024	519
B24-01-0094	SV	1014617801	Contract Services - Legal	53155000	Legal Accrual	10	2024	32,305
B24-01-0094	UA	1014632959	Misc Exp (O&M) - Natural Acct	52500000	Z07 - Butler Area Sewer A	10	2024	213,955
B24-01-0094	YL	1014568583	Contract Services - Legal	53155000	202200079	10	2024	3,070
B24-01-0094	YL	1014568601	Contract Services - Legal	53155000	202200079	10	2024	2,598
B24-01-0094	ZF	1014558460	Transportation (O&M) - Natural Account	55000000		10	2024	39,613
B24-01-0094	ZF	1014519810	Misc Maint Permits - Natural Account	62520800		10	2024	1,250
B24-01-0094	ZF	1014519811	Misc Maint Permits - Natural Account	62520800		10	2024	17,350
B24-01-0094	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(32,305)
B24-01-0094	SV	1014714997	Contract Services - Legal	53155000	Legal Accrual	11	2024	315
B24-01-0094	SX	1014655555	Misc Exp (O&M) - Natural Acct	52500000	Transfer Titles Reclass	11	2024	39,613
B24-01-0094	SX	1014655555	Transportation (O&M) - Natural Account	55000000	Transfer Titles Reclass	11	2024	(39,613)
B24-01-0094	YL	1014677680	Contract Services - Legal	53155000	202200079	11	2024	10,846
B24-01-0094	YL	1014677707	Contract Services - Legal	53155000	202200079	11	2024	4,215
B24-01-0094	ZF	1014695253	Misc Maint Permits - Natural Account	62520800		11	2024	16,850
B24-01-0094	ZI	1014718403	Postage - Natural Account	52566000	MICHAEL SALVO	11	2024	17,674
B24-01-0094	ZI	1014658677	Contract Svc-Other - Natural Account	53150000	EMILY T HICKS	11	2024	75

Butler Area Sewer Authority (BASA)
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(315)
B24-01-0094	SV	1014854532	Contract Services - Legal	53155000	Legal Accrual	12	2024	973
B24-01-0094	YL	1014816953	Contract Services - Legal	53155000	202200079	12	2024	717
B24-01-0094	YL	1014836902	Contract Services - Legal	53155000	202200079	12	2024	230
B24-01-0094	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2	2024	(1,850)
B24-01-0094	SV	1013717728	Contract Services - Legal	53155000	Legal Accrual	2	2024	82
B24-01-0094	YL	1013657120	Contract Services - Legal	53155000	202200079	2	2024	2,465
B24-01-0094	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(82)
B24-01-0094	SV	1013801645	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	3	2024	234
B24-01-0094	SV	1013824754	Contract Services - Legal	53155000	Legal Accrual	3	2024	33,800
B24-01-0094	YL	1013745946	Contract Services - Legal	53155000	202200079	3	2024	20,578
B24-01-0094	YL	1013765022	Contract Services - Legal	53155000	202200079	3	2024	13,427
B24-01-0094	KA	1013773180	Misc Maint Permits - Natural Account	62520800		3	2024	(17,350)
B24-01-0094	KP	1013773588	Contract Svc-Eng - Natural Account	53110000		3	2024	(785)
B24-01-0094	KR	1013804651	Contract Svc-Other - Natural Account	53150000		4	2024	340
B24-01-0094	SG	1013804332	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	4	2024	(234)
B24-01-0094	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(33,800)
B24-01-0094	SV	1013928089	Contract Services - Legal	53155000	Legal Accrual	4	2024	6,125
B24-01-0094	WE	1013858946	Contract Svc-Eng - Natural Account	53110000		4	2024	234
B24-01-0094	YL	1013876639	Contract Services - Legal	53155000	202200079	4	2024	35,899
B24-01-0094	KA	1013824567	Misc Maint Permits - Natural Account	62520800		4	2024	(1,250)
B24-01-0094	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(6,125)
B24-01-0094	SV	1014046975	Contract Services - Legal	53155000	Legal Accrual	5	2024	6,773
B24-01-0094	YL	1013990296	Contract Services - Legal	53155000	202200079	5	2024	1,446
B24-01-0094	YL	1014010188	Contract Services - Legal	53155000	202200079	5	2024	4,450
B24-01-0094	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(6,773)
B24-01-0094	SV	1014140329	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	6	2024	11,000
B24-01-0094	SV	1014159030	Contract Services - Legal	53155000	Legal Accrual	6	2024	265
B24-01-0094	YL	1014056144	Contract Services - Legal	53155000	202200079	6	2024	4,179
B24-01-0094	YL	1014101435	Contract Services - Legal	53155000	202200079	6	2024	173
B24-01-0094	YL	1014101460	Contract Services - Legal	53155000	202200079	6	2024	3,079
B24-01-0094	SG	1014141929	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	7	2024	(11,000)
B24-01-0094	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(265)
B24-01-0094	WE	1014174634	Contract Svc-Eng - Natural Account	53110000		7	2024	11,000
B24-01-0094	YL	1014254799	Contract Services - Legal	53155000	202200079	7	2024	492

Butler Area Sewer Authority (BASA)
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0094	SV	1014382348	Contract Services - Legal	53155000	Legal Accrual	8	2024	1,558
B24-01-0094	YL	1014327683	Contract Services - Legal	53155000	202200079	8	2024	863
B24-01-0094	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(1,558)
B24-01-0094	SV	1014510870	Contract Services - Legal	53155000	Legal Accrual	9	2024	1,000
B24-01-0094	YL	1014469616	Contract Services - Legal	53155000	202200079	9	2024	1,226
B24-01-0094	KR	1014853275	Customer Education Communication - Print	52514905		1	2025	12,691
B24-01-0094	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	(973)
B24-01-0094	YL	1014928789	Contract Services - Legal	53155000	202200079	1	2025	1,356
B24-01-0094	YL	1014928809	Contract Services - Legal	53155000	202200079	1	2025	173
B24-01-0094	KA	1014862107	Misc Maint Permits - Natural Account	62520800		1	2025	(17,350)
B24-01-0094	SV	1015049185	Contract Services - Legal	53155000	Legal Accrual	2	2025	1,400
B24-01-0094	YL	1015033163	Contract Services - Legal	53155000	202200079	2	2025	5,648
B24-01-0094	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3	2025	(1,400)
B24-01-0094	SV	1015168175	Contract Services - Legal	53155000	Legal Accrual	3	2025	5,685
B24-01-0094	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4	2025	(5,685)
B24-01-0094	SV	1015298532	Contract Services - Legal	53155000	Legal Accrual	4	2025	3,400
B24-01-0094	YL	1015188891	Contract Services - Legal	53155000	202200079	4	2025	1,485
B24-01-0094	YL	1015281558	Contract Services - Legal	53155000	202200079	4	2025	5,559
B24-01-0094	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5	2025	(3,400)
B24-01-0094	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5	2025	3,041
B24-01-0094	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6	2025	(3,041)
B24-01-0094	SV	1015522565	Contract Services - Legal	53155000	Legal Accrual	6	2025	2,100
B24-01-0094	YL	1015426693	Contract Services - Legal	53155000	202200079	6	2025	1,970
B24-01-0094	YL	1015497712	Contract Services - Legal	53155000	202200079	6	2025	1,116
							Total	$1,291,045

Pennsylvania American Water Company
Wastewater CSS Operations

Amortizations	Amortization Period (Years)[1]	Balance 6/30/2024	7/31/2024 July Amortization 2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	7/31/2026 July Amortization 2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Other Acquisition Adjustments										
Scranton Sewer Auth - Acquisition Costs	40	$2,493,611	$6,203	$74,436	$2,419,175	$2,344,739	$6,203	$74,436	$2,270,303	12/31/2057
McKeesport Acquisition Costs	40	1,054,348	2,402	28,820	1,025,528	996,708	2,402	28,820	967,888	1/28/2061
Kane Acquisition Costs	10	286,661	3,602	43,220	243,441	200,221	3,602	43,220	157,001	1/28/2031
Total Wastewater Operations		**$3,834,620**	**$12,207**	**$146,476**	**$3,688,144**	**$3,541,668**	**$12,206**	**$146,476**	**$3,395,192**	

[1] Docket Nos. R-973944, R-2013-2355276, R-2017-2595853, R-2020-3019369, R-2022-3031672, R-2023-3043189.

Pennsylvania American Wastewater Company
Elizabeth Borough WW Operations

Other Acquisition Adjustments	Amortization Period (Years)	Balance 6/30/2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
Elizabeth Borough WW Transactions Costs	10	$545,516	$54,552	$495,510 *	7/31/2036

* New amortizations at Docket No. R-2025-3058051 amortized 11 months starting August 2026.

Elizabeth Borough Municipal Authority (EBMA) Acquisition

Acquisition	**Wastewater Asset of Elizabeth Borough**
Operations	EBMA Wastewater Operations
Application Docket No.	A-2025-3052983
Application of Acquisition	https://www.puc.pa.gov/pcdocs/1863987.pdf
Application Filed	January 28, 2025
Acquisition Closing	Anticipated Q2 2025
Purchase Price	$28,000,000
Transaction and Closing Cost Estimate	$545,516
Estimated Legal Costs included in Transaction and Closing Costs	$420,297
Amortization Period for Transaction Costs	10 years

Elizabeth Borough Municipal Authority
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0100	SV	1010840619	Contract Services - Legal	53155000	Legal Accrual	1	2022	$1,000
B24-01-0100	SG	1011751107	Contract Services - Legal	53155000	Legal Accrual	10	2022	(5,000)
B24-01-0100	SG	1010841447	Contract Services - Legal	53155000	Legal Accrual	2	2022	(1,000)
B24-01-0100	SV	1010939179	Contract Services - Legal	53155000	Legal Accrual	2	2022	632
B24-01-0100	SG	1010941007	Contract Services - Legal	53155000	Legal Accrual	3	2022	(632)
B24-01-0100	SV	1011055950	Contract Services - Legal	53155000	Legal Accrual	3	2022	3,100
B24-01-0100	SG	1011057861	Contract Services - Legal	53155000	Legal Accrual	4	2022	(3,100)
B24-01-0100	SV	1011162634	Contract Services - Legal	53155000	Legal Accrual	4	2022	100
B24-01-0100	SG	1011164338	Contract Services - Legal	53155000	Legal Accrual	5	2022	(100)
B24-01-0100	SV	1011275093	Contract Services - Legal	53155000	Legal Accrual	5	2022	400
B24-01-0100	YL	1011202427	Contract Services - Legal	53155000	202200016	5	2022	772
B24-01-0100	SG	1011278734	Contract Services - Legal	53155000	Legal Accrual	6	2022	(400)
B24-01-0100	SV	1011392675	Contract Services - Legal	53155000	Legal Accrual	6	2022	1,300
B24-01-0100	YL	1011338391	Contract Services - Legal	53155000	202200016	6	2022	421
B24-01-0100	KR	1011392252	Contract Svc-Other - Natural Account	53150000		7	2022	10,600
B24-01-0100	SG	1011394494	Contract Services - Legal	53155000	Legal Accrual	7	2022	(1,300)
B24-01-0100	SN	1011464456	Contract Svc-Other - Natural Account	53150000	SABRIX REVERSEUSETAX 1(	7	2022	(600)
B24-01-0100	SV	1011504088	Contract Services - Legal	53155000	Legal Accrual	7	2022	4,100
B24-01-0100	YL	1011433785	Contract Services - Legal	53155000	202200016	7	2022	1,193
B24-01-0100	SG	1011507889	Contract Services - Legal	53155000	Legal Accrual	8	2022	(4,100)
B24-01-0100	SV	1011628790	Contract Services - Legal	53155000	Legal Accrual	8	2022	775
B24-01-0100	YL	1011548321	Contract Services - Legal	53155000	202200016	8	2022	4,887
B24-01-0100	SG	1011632430	Contract Services - Legal	53155000	Legal Accrual	9	2022	(775)
B24-01-0100	SV	1011748162	Contract Services - Legal	53155000	Legal Accrual	9	2022	5,000
B24-01-0100	YL	1011691192	Contract Services - Legal	53155000	202200016	9	2022	899
B24-01-0100	KR	1013219554	Contract Svc-Other - Natural Account	53150000		10	2023	851
B24-01-0100	SG	1013150677	Contract Services - Legal	53155000	Legal Accrual	10	2023	(14,934)
B24-01-0100	SV	1013271289	Contract Services - Legal	53155000	Legal Accrual	10	2023	2,200
B24-01-0100	YL	1013143838	Contract Services - Legal	53155000	202200016	10	2023	3,389
B24-01-0100	YL	1013165414	Contract Services - Legal	53155000	202200016	10	2023	11,246
B24-01-0100	YL	1013188821	Contract Services - Legal	53155000	202200016	10	2023	816
B24-01-0100	YL	1013206799	Contract Services - Legal	53155000	202200016	10	2023	1,627
B24-01-0100	KR	1013278906	Contract Svc-Other - Natural Account	53150000		11	2023	1,973
B24-01-0100	SG	1013275445	Contract Services - Legal	53155000	Legal Accrual	11	2023	(2,200)
B24-01-0100	SV	1013395910	Contract Services - Legal	53155000	Legal Accrual	11	2023	750

Elizabeth Borough Municipal Authority
Transaction Costs
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0100	YL	1013308196	Contract Services - Legal	53155000	202200016	11	2023	2,040
B24-01-0100	YL	1013331092	Contract Services - Legal	53155000	202200016	11	2023	1,187
B24-01-0100	SG	1013398075	Contract Services - Legal	53155000	Legal Accrual	12	2023	(750)
B24-01-0100	YL	1013451959	Contract Services - Legal	53155000	202200016	12	2023	204
B24-01-0100	SV	1012430661	Contract Services - Legal	53155000	Legal Accrual	3	2023	8,775
B24-01-0100	YL	1012365815	Contract Services - Legal	53155000	202200016	3	2023	952
B24-01-0100	ZI	1012341007	M & S (O&M) - Natural Account	52000000	ANGELA KUBALA	3	2023	76
B24-01-0100	SG	1012437097	Contract Services - Legal	53155000	Legal Accrual	4	2023	(8,775)
B24-01-0100	SV	1012544633	Contract Services - Legal	53155000	Legal Accrual	4	2023	741
B24-01-0100	YL	1012492188	Contract Services - Legal	53155000	202200016	4	2023	6,875
B24-01-0100	YL	1012492200	Contract Services - Legal	53155000	202200016	4	2023	1,714
B24-01-0100	KR	1012623388	Contract Svc-Other - Natural Account	53150000		5	2023	6,260
B24-01-0100	SG	1012548250	Contract Services - Legal	53155000	Legal Accrual	5	2023	(741)
B24-01-0100	SV	1012665782	Contract Services - Legal	53155000	Legal Accrual	5	2023	13,900
B24-01-0100	YL	1012539963	Contract Services - Legal	53155000	202200016	5	2023	58
B24-01-0100	YL	1012626050	Contract Services - Legal	53155000	202200016	5	2023	1,285
B24-01-0100	SG	1012668864	Contract Services - Legal	53155000	Legal Accrual	6	2023	(13,900)
B24-01-0100	SV	1012788837	Contract Services - Legal	53155000	Legal Accrual	6	2023	10,500
B24-01-0100	YL	1012697276	Contract Services - Legal	53155000	202200016	6	2023	4,710
B24-01-0100	YL	1012713327	Contract Services - Legal	53155000	202200016	6	2023	10,108
B24-01-0100	KR	1012791034	Contract Svc-Other - Natural Account	53150000		7	2023	1,251
B24-01-0100	SG	1012792392	Contract Services - Legal	53155000	Legal Accrual	7	2023	(10,500)
B24-01-0100	SV	1012899327	Contract Services - Legal	53155000	Legal Accrual	7	2023	21,515
B24-01-0100	KR	1012967838	Contract Svc-Other - Natural Account	53150000		8	2023	774
B24-01-0100	KR	1012976397	Contract Svc-Other - Natural Account	53150000		8	2023	4,484
B24-01-0100	SG	1012905224	Contract Services - Legal	53155000	Legal Accrual	8	2023	(21,515)
B24-01-0100	SV	1013030113	Contract Services - Legal	53155000	Legal Accrual	8	2023	13,800
B24-01-0100	YL	1012915917	Contract Services - Legal	53155000	202200016	8	2023	14,955
B24-01-0100	YL	1012915926	Contract Services - Legal	53155000	202200016	8	2023	6,560
B24-01-0100	YL	1012940134	Contract Services - Legal	53155000	202200016	8	2023	21,399
B24-01-0100	YL	1012957291	Contract Services - Legal	53155000	202200016	8	2023	2,369
B24-01-0100	SG	1013032655	Contract Services - Legal	53155000	Legal Accrual	9	2023	(13,800)
B24-01-0100	SV	1013147075	Contract Services - Legal	53155000	Legal Accrual	9	2023	14,934
B24-01-0100	SG	1013506253	Contract Services - Legal	53155000	Legal Accrual	1	2024	(492)
B24-01-0100	YL	1013502166	Contract Services - Legal	53155000	202200016	1	2024	492

Elizabeth Borough Municipal Authority
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0100	SG	1014513359	Contract Services - Legal	53155000	Legal Accrual	10	2024	(1,000)
B24-01-0100	YL	1014568585	Contract Services - Legal	53155000	202200016	10	2024	29,928
B24-01-0100	ZI	1014595026	Employee Expenses	52534000	MICHAEL SALVO	10	2024	4
B24-01-0100	KR	1014646224	Printing	52566700		11	2024	16,264
B24-01-0100	SA	1014745633	Employee Expenses	52534000	GL and WBS corrections	11	2024	(4)
B24-01-0100	SG	1014628771	Contract Services - Legal	53155000	Legal Accrual	11	2024	(2,555)
B24-01-0100	YL	1014677676	Contract Services - Legal	53155000	202200016	11	2024	1,942
B24-01-0100	YL	1014677694	Contract Services - Legal	53155000	202200016	11	2024	2,423
B24-01-0100	ZI	1014716132	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	11	2024	350
B24-01-0100	SG	1014740197	Contract Services - Legal	53155000	Legal Accrual	12	2024	(14,889)
B24-01-0100	YL	1014816951	Contract Services - Legal	53155000	202200016	12	2024	10,424
B24-01-0100	YL	1014836900	Contract Services - Legal	53155000	202200016	12	2024	11,098
B24-01-0100	SG	1013609388	Contract Services - Legal	53155000	Legal Accrual	2	2024	(1,705)
B24-01-0100	YL	1013616362	Contract Services - Legal	53155000	202200016	2	2024	1,705
B24-01-0100	SG	1013720116	Contract Services - Legal	53155000	Legal Accrual	3	2024	(2,300)
B24-01-0100	YL	1013745948	Contract Services - Legal	53155000	202200016	3	2024	2,164
B24-01-0100	YL	1013745952	Contract Services - Legal	53155000	202200016	3	2024	136
B24-01-0100	YL	1013765019	Contract Services - Legal	53155000	202200016	3	2024	1,716
B24-01-0100	SG	1013829556	Contract Services - Legal	53155000	Legal Accrual	4	2024	(1,949)
B24-01-0100	YL	1013876642	Contract Services - Legal	53155000	202200016	4	2024	811
B24-01-0100	SG	1013937244	Contract Services - Legal	53155000	Legal Accrual	5	2024	(1,300)
B24-01-0100	SG	1014049872	Contract Services - Legal	53155000	Legal Accrual	6	2024	(5,719)
B24-01-0100	YL	1014056137	Contract Services - Legal	53155000	202200016	6	2024	1,292
B24-01-0100	YL	1014056138	Contract Services - Legal	53155000	202200016	6	2024	1,545
B24-01-0100	YL	1014120059	Contract Services - Legal	53155000	202200016	6	2024	2,882
B24-01-0100	SG	1014162699	Contract Services - Legal	53155000	Legal Accrual	7	2024	(510)
B24-01-0100	YL	1014254797	Contract Services - Legal	53155000	202200016	7	2024	772
B24-01-0100	SG	1014280060	Contract Services - Legal	53155000	Legal Accrual	8	2024	(1,737)
B24-01-0100	YL	1014358770	Contract Services - Legal	53155000	202200016	8	2024	1,475
B24-01-0100	KR	1014397491	Contract Svc-Other - Natural Account	53150000		9	2024	18,365
B24-01-0100	SG	1014399787	Contract Services - Legal	53155000	Legal Accrual	9	2024	(1,143)
B24-01-0100	SN	1014484146	Contract Svc-Other - Natural Account	53150000	SABRIX REVERSEUSETAX 10	9	2024	(1,040)
B24-01-0100	YL	1014469617	Contract Services - Legal	53155000	202200016	9	2024	2,547
B24-01-0100	YL	1014469621	Contract Services - Legal	53155000	202200016	9	2024	509
B24-01-0100	SG	1014858033	Contract Services - Legal	53155000	Legal Accrual	1	2025	(9,799)

Elizabeth Borough Municipal Authority
Transaction Costs
As of June YTD 2025

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0100	YL	1014906542	Contract Services - Legal	53155000	202200016	1		2025	7,799
B24-01-0100	YL	1014928805	Contract Services - Legal	53155000	202200016	1		2025	1,334
B24-01-0100	ZI	1014890587	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	1		2025	161
B24-01-0100	KR	1015007725	Contract Svc-Other - Natural Account	53150000		2		2025	15,556
B24-01-0100	SG	1014966098	Contract Services - Legal	53155000	Legal Accrual	2		2025	(9,290)
B24-01-0100	YL	1015033147	Contract Services - Legal	53155000	202200016	2		2025	12,046
B24-01-0100	ZI	1015049623	Misc Exp (O&M) - Natural Acct	52500000	EMILY T HICKS	2		2025	350
B24-01-0100	SG	1015074300	Contract Services - Legal	53155000	Legal Accrual	3		2025	(2,896)
B24-01-0100	SV	1015163852	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	3		2025	19,455
B24-01-0100	YL	1015146298	Contract Services - Legal	53155000	202200016	3		2025	4,866
B24-01-0100	ZI	1015130894	Employee Expenses	52534000	ANGELA SMITH	3		2025	50
B24-01-0100	ZI	1015185762	Postage - Natural Account	52566000	MICHAEL SALVO	3		2025	354
B24-01-0100	SG	1015189958	Contract Services - Legal	53155000	Legal Accrual	4		2025	(7,696)
B24-01-0100	SG	1015166525	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	4		2025	(19,455)
B24-01-0100	YL	1015188879	Contract Services - Legal	53155000	202200016	4		2025	206
B24-01-0100	YL	1015259235	Contract Services - Legal	53155000	202200016	4		2025	7,930
B24-01-0100	YL	1015281560	Contract Services - Legal	53155000	202200016	4		2025	1,071
B24-01-0100	ZI	1015241823	M & S (O&M) - Natural Account	52000000	EMILY T HICKS	4		2025	6,552
B24-01-0100	KR	1015307160	Customer Education Communication - Print	52514905		5		2025	1,036
B24-01-0100	SD	1015409022	M & S (O&M) - Natural Account	52000000	EMILY T HICKS	5		2025	1,502
B24-01-0100	SG	1015302779	Contract Services - Legal	53155000	Legal Accrual	5		2025	(19,412)
B24-01-0100	SG	1015288179	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	5		2025	(1,353)
B24-01-0100	SV	1015403281	Contract Services - Legal	53155000	Legal Accrual	5		2025	35,371
B24-01-0100	YL	1015362043	Contract Services - Legal	53155000	202200016	5		2025	26,020
B24-01-0100	KR	1015478222	Contract Svc-Other - Natural Account	53150000		6		2025	1,590
B24-01-0100	SG	1015424540	Contract Services - Legal	53155000	Legal Accrual	6		2025	(35,371)
B24-01-0100	SG	1015415790	M & S (O&M) - Natural Account	52000000	EMILY T HICKS	6		2025	(1,502)
B24-01-0100	SG	1015402264	Contract Svc-Eng - Natural Account	53110000	1024 POACCRUALPOSTING	6		2025	(1,493)
B24-01-0100	YL	1015478323	Contract Services - Legal	53155000	202200016	6		2025	731
B24-01-0100	YL	1015495796	Contract Services - Legal	53155000	202200016	6		2025	1,155
B24-01-0100	YL	1015497717	Contract Services - Legal	53155000	202200016	6		2025	52,245
B24-01-0100	ZI	1015471475	M & S (O&M) - Natural Account	52000000	EMILY T HICKS	6		2025	1,502
B24-01-0100	ZI	1015528321	M & S (O&M) - Natural Account	52000000	LI AN	6		2025	529
					Estimated costs to close				15,287
								Total	$545,516

Other Rate Base Additions

Pennsylvania American Wastewater Company
East Dunkard Water (Dilliner)

Other Acquisition Adjustments	Amortization Period (Years)	Balance 6/30/2026	Annual Amortization 2026	Balance 6/30/2027	Amortization End Date
East Dunkard Water (Dilliner) Receivership Costs	10	$2,644,790	$242,439	$2,402,351 *	7/31/2036

* New amortizations at Docket No. R-2025-3057983 amortized 11 months starting August 2026.

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	RE	1014569887	Lab Supplies	52554500		10	2024	$17
B24-01-0137	RE	1014575558	Office & Admin Supplies - Natural Accoun	52562000		10	2024	35
B24-01-0137	SD	1014615249	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	10	2024	439
B24-01-0137	SD	1014615712	Employee Expenses	52534000	TIMOTHY PATTERSON	10	2024	21
B24-01-0137	SD	1014613856	Meals Deductible	52535000	TIMOTHY PATTERSON	10	2024	46
B24-01-0137	SD	1014615276	Meals Deductible	52535000	TIFFANY REED	10	2024	88
B24-01-0137	SD	1014615447	Meals Deductible	52535000	TIMOTHY PATTERSON	10	2024	425
B24-01-0137	SD	1014612708	Lab Supplies	52554500	MARK SIEFFERT	10	2024	3
B24-01-0137	SG	1014506729	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	10	2024	(197)
B24-01-0137	SG	1014507128	Meals Deductible	52535000	AMANDA L STONER	10	2024	(88)
B24-01-0137	SX	1014589237	Contract Svc-Other - Natural Account	53150000	Z01-CY capex opex reclass	10	2024	93,274
B24-01-0137	WE	1014569886	Lab Supplies	52554500		10	2024	507
B24-01-0137	ZI	1014541007	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	10	2024	197
B24-01-0137	ZI	1014543168	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	10	2024	84
B24-01-0137	ZI	1014542761	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	10	2024	440
B24-01-0137	RE	1014673717	M & S (O&M) - Natural Account	52000000		11	2024	331
B24-01-0137	RE	1014694684	Lab Supplies	52554500		11	2024	29
B24-01-0137	SA	1014745633	M & S (O&M) - Natural Account	52000000	GL and WBS corrections	11	2024	1,531
B24-01-0137	SA	1014745633	Lab Supplies	52554500	GL and WBS corrections	11	2024	610
B24-01-0137	SA	1014714596	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	11	2024	350,713
B24-01-0137	SG	1014620148	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	11	2024	(439)
B24-01-0137	SG	1014620223	Employee Expenses	52534000	TIMOTHY PATTERSON	11	2024	(21)
B24-01-0137	SG	1014619955	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	(46)
B24-01-0137	SG	1014620153	Meals Deductible	52535000	TIFFANY REED	11	2024	(88)
B24-01-0137	SG	1014620168	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	(425)
B24-01-0137	SG	1014619811	Lab Supplies	52554500	MARK SIEFFERT	11	2024	(3)
B24-01-0137	WE	1014694543	Lab Supplies	52554500		11	2024	30
B24-01-0137	WE	1014694681	Lab Supplies	52554500		11	2024	1,801
B24-01-0137	ZI	1014689610	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	11	2024	39
B24-01-0137	ZI	1014688122	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	11	2024	439
B24-01-0137	ZI	1014688939	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	11	2024	167
B24-01-0137	ZI	1014688247	Employee Expenses	52534000	TIMOTHY PATTERSON	11	2024	21
B24-01-0137	ZI	1014660325	Meals Deductible	52535000	TIFFANY REED	11	2024	88
B24-01-0137	ZI	1014687783	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	46
B24-01-0137	ZI	1014688112	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	(425)
B24-01-0137	ZI	1014688151	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	425

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	ZI	1014688177	Meals Deductible	52535000	TIMOTHY PATTERSON	11	2024	425
B24-01-0137	ZI	1014658991	Lab Supplies	52554500	MARK SIEFFERT	11	2024	3
B24-01-0137	RE	1014750617	M & S (O&M) - Natural Account	52000000		12	2024	21
B24-01-0137	RE	1014750617	Office & Admin Supplies - Natural Accoun	52562000		12	2024	208
B24-01-0137	RE	1014748703	Meals Deductible	52535000		12	2024	38
B24-01-0137	RE	1014748703	Office & Admin Supplies - Natural Accoun	52562000		12	2024	41
B24-01-0137	RE	1014748705	Janitorial - Natural Account	52550000		12	2024	64
B24-01-0137	RE	1014748707	Janitorial - Natural Account	52550000		12	2024	21
B24-01-0137	RE	1014749808	Office & Admin Supplies - Natural Accoun	52562000		12	2024	15
B24-01-0137	RE	1014753676	Office & Admin Supplies - Natural Accoun	52562000		12	2024	77
B24-01-0137	RE	1014753683	Office & Admin Supplies - Natural Accoun	52562000		12	2024	41
B24-01-0137	ZI	1014783795	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	12	2024	441
B24-01-0137	ZI	1014784355	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	12	2024	72
B24-01-0137	ZI	1014834858	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	12	2024	72
B24-01-0137	ZI	1014831709	Meals Deductible	52535000	KEVIN DIXON	12	2024	75
B24-01-0137	ZI	1014835545	Meals Deductible	52535000	TIFFANY REED	12	2024	195
B24-01-0137	ZI	1014844601	Meals Deductible	52535000	TIMOTHY PATTERSON	12	2024	47
B24-01-0137	ZI	1014835739	Office & Admin Supplies - Natural Accoun	52562000	TIMOTHY BERDAR	12	2024	438
B24-01-0137	ZI	1014830764	Contract Svc-Lab Testing - Water Treatme	53152000	CHRISTOPHER BELLINI	12	2024	992
B24-01-0137	ZI	1014830767	Contract Svc-Lab Testing - Water Treatme	53152000	CHRISTOPHER BELLINI	12	2024	992
B24-01-0137	RE	1013650497	M & S (O&M) - Natural Account	52000000		2	2024	525
B24-01-0137	RE	1013682272	M & S (O&M) - Natural Account	52000000		2	2024	57
B24-01-0137	SD	1013699826	Chemicals	51800000	TIMOTHY PATTERSON	2	2024	2,262
B24-01-0137	SD	1013699493	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	2	2024	485
B24-01-0137	SD	1013701968	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	2	2024	314
B24-01-0137	SD	1013702100	Employee Expenses	52534000	JASON M GENTILE	2	2024	836
B24-01-0137	SD	1013699546	Meals Deductible	52535000	JASON M GENTILE	2	2024	69
B24-01-0137	SD	1013701055	Meals Deductible	52535000	JASON M GENTILE	2	2024	76
B24-01-0137	SD	1013701072	Meals Deductible	52535000	JASON M GENTILE	2	2024	145
B24-01-0137	SD	1013701188	Meals Deductible	52535000	JASON M GENTILE	2	2024	82
B24-01-0137	SD	1013701430	Meals Deductible	52535000	JASON M GENTILE	2	2024	48
B24-01-0137	ZI	1013686390	Chemicals	51800000	TIFFANY REED	2	2024	2,262
B24-01-0137	ZI	1013687299	Chemicals	51800000	TIFFANY REED	2	2024	3,531
B24-01-0137	ZI	1013697064	M & S (O&M) - Natural Account	52000000	KELLY HAYS	2	2024	1,832
B24-01-0137	ZI	1013697128	M & S (O&M) - Natural Account	52000000	KELLY HAYS	2	2024	433
B24-01-0137	ZI	1013697143	M & S (O&M) - Natural Account	52000000	KELLY HAYS	2	2024	279

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	ZI	1013697221	M & S (O&M) - Natural Account	52000000	ADAM STIPP	2		2024	325
B24-01-0137	ZI	1013697275	M & S (O&M) - Natural Account	52000000	KELLY HAYS	2		2024	452
B24-01-0137	ZI	1013686951	Employee Expenses	52534000	AMANDA L STONER	2		2024	535
B24-01-0137	ZI	1013687011	Employee Expenses	52534000	AMANDA L STONER	2		2024	512
B24-01-0137	ZI	1013686949	Meals Deductible	52535000	AMANDA L STONER	2		2024	17
B24-01-0137	ZI	1013696934	Meals Deductible	52535000	TIFFANY REED	2		2024	59
B24-01-0137	ZI	1013696984	Meals Deductible	52535000	TIFFANY REED	2		2024	28
B24-01-0137	ZI	1013697418	Lab Supplies	52554500	KELLY HAYS	2		2024	59
B24-01-0137	ZI	1013697601	Lab Supplies	52554500	KELLY HAYS	2		2024	40
B24-01-0137	ZI	1013697166	Office & Admin Supplies - Natural Accoun	52562000	KELLY HAYS	2		2024	202
B24-01-0137	AB	1013682593	Misc Exp (O&M) - Natural Acct	52500000		2		2024	191,239
B24-01-0137	RE	1013720316	M & S (O&M) - Natural Account	52000000		3		2024	746
B24-01-0137	RE	1013719396	M & S (O&M) - Natural Account	52000000		3		2024	91
B24-01-0137	RE	1013724241	M & S (O&M) - Natural Account	52000000		3		2024	41
B24-01-0137	RE	1013734915	M & S (O&M) - Natural Account	52000000		3		2024	17
B24-01-0137	RE	1013755898	M & S (O&M) - Natural Account	52000000		3		2024	39
B24-01-0137	RE	1013760548	M & S (O&M) - Natural Account	52000000		3		2024	1,190
B24-01-0137	RE	1013781522	M & S (O&M) - Natural Account	52000000		3		2024	589
B24-01-0137	RE	1013796147	M & S (O&M) - Natural Account	52000000		3		2024	534
B24-01-0137	RE	1013717228	Lab Supplies	52554500		3		2024	34
B24-01-0137	RE	1013768157	Office & Admin Supplies - Natural Accoun	52562000		3		2024	1,754
B24-01-0137	SA	1013823645	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	3		2024	208,155
B24-01-0137	SD	1013809247	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3		2024	690
B24-01-0137	SD	1013809860	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	3		2024	106
B24-01-0137	SD	1013812548	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	3		2024	7
B24-01-0137	SD	1013812925	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	3		2024	460
B24-01-0137	SD	1013808672	Employee Expenses	52534000	JON NATALE	3		2024	544
B24-01-0137	SD	1013808873	Employee Expenses	52534000	JON NATALE	3		2024	661
B24-01-0137	SD	1013810053	Employee Expenses	52534000	JASON M GENTILE	3		2024	510
B24-01-0137	SD	1013810462	Employee Expenses	52534000	JASON M GENTILE	3		2024	514
B24-01-0137	SD	1013813931	Employee Expenses	52534000	AMANDA L STONER	3		2024	183
B24-01-0137	SD	1013813972	Employee Expenses	52534000	AMANDA L STONER	3		2024	183
B24-01-0137	SD	1013813982	Employee Expenses	52534000	AMANDA L STONER	3		2024	183
B24-01-0137	SD	1013814031	Employee Expenses	52534000	AMANDA L STONER	3		2024	183
B24-01-0137	SD	1013814069	Employee Expenses	52534000	AMANDA L STONER	3		2024	183
B24-01-0137	SD	1013814143	Employee Expenses	52534000	AMANDA L STONER	3		2024	183

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	SD	1013814170	Employee Expenses	52534000	AMANDA L STONER	3	2024	183
B24-01-0137	SD	1013808664	Meals Deductible	52535000	JON NATALE	3	2024	154
B24-01-0137	SD	1013808681	Meals Deductible	52535000	JON NATALE	3	2024	132
B24-01-0137	SD	1013808768	Meals Deductible	52535000	JON NATALE	3	2024	14
B24-01-0137	SD	1013808841	Meals Deductible	52535000	JON NATALE	3	2024	99
B24-01-0137	SD	1013809465	Meals Deductible	52535000	JASON M GENTILE	3	2024	27
B24-01-0137	SD	1013809674	Meals Deductible	52535000	JASON M GENTILE	3	2024	63
B24-01-0137	SD	1013809696	Meals Deductible	52535000	JASON M GENTILE	3	2024	39
B24-01-0137	SD	1013809784	Meals Deductible	52535000	JASON M GENTILE	3	2024	107
B24-01-0137	SD	1013809827	Meals Deductible	52535000	JASON M GENTILE	3	2024	18
B24-01-0137	SD	1013810001	Meals Deductible	52535000	JASON M GENTILE	3	2024	31
B24-01-0137	SD	1013810230	Meals Deductible	52535000	JASON M GENTILE	3	2024	97
B24-01-0137	SD	1013810360	Meals Deductible	52535000	JASON M GENTILE	3	2024	53
B24-01-0137	SD	1013811136	Lab Supplies	52554500	KELLY HAYS	3	2024	10
B24-01-0137	SG	1013706541	Chemicals	51800000	TIMOTHY PATTERSON	3	2024	(2,262)
B24-01-0137	SG	1013706471	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3	2024	(485)
B24-01-0137	SG	1013706894	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3	2024	(314)
B24-01-0137	SG	1013706918	Employee Expenses	52534000	JASON M GENTILE	3	2024	(836)
B24-01-0137	SG	1013706483	Meals Deductible	52535000	JASON M GENTILE	3	2024	(69)
B24-01-0137	SG	1013706724	Meals Deductible	52535000	JASON M GENTILE	3	2024	(76)
B24-01-0137	SG	1013706728	Meals Deductible	52535000	JASON M GENTILE	3	2024	(145)
B24-01-0137	SG	1013706749	Meals Deductible	52535000	JASON M GENTILE	3	2024	(82)
B24-01-0137	SG	1013706788	Meals Deductible	52535000	JASON M GENTILE	3	2024	(48)
B24-01-0137	SV	1013801645	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	3	2024	4,367
B24-01-0137	WE	1013734913	M & S (O&M) - Natural Account	52000000		3	2024	522
B24-01-0137	WE	1013734914	M & S (O&M) - Natural Account	52000000		3	2024	478
B24-01-0137	WE	1013755897	M & S (O&M) - Natural Account	52000000		3	2024	794
B24-01-0137	WE	1013755901	M & S (O&M) - Natural Account	52000000		3	2024	381
B24-01-0137	WE	1013755902	M & S (O&M) - Natural Account	52000000		3	2024	493
B24-01-0137	WE	1013755903	M & S (O&M) - Natural Account	52000000		3	2024	5,536
B24-01-0137	WE	1013801517	M & S (O&M) - Natural Account	52000000		3	2024	161
B24-01-0137	ZI	1013740582	Chemicals	51800000	TIMOTHY PATTERSON	3	2024	2,262
B24-01-0137	ZI	1013805312	Chemicals	51800000	TIFFANY REED	3	2024	5,000
B24-01-0137	ZI	1013740457	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3	2024	485
B24-01-0137	ZI	1013740839	M & S (O&M) - Natural Account	52000000	KENT A SHRONTZ	3	2024	659
B24-01-0137	ZI	1013741373	M & S (O&M) - Natural Account	52000000	KENT A SHRONTZ	3	2024	173

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	ZI	1013741508	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3	2024	314
B24-01-0137	ZI	1013742409	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3	2024	947
B24-01-0137	ZI	1013785780	M & S (O&M) - Natural Account	52000000	BARRY RAUENZAHN II	3	2024	416
B24-01-0137	ZI	1013806692	M & S (O&M) - Natural Account	52000000	BARRY RAUENZAHN II	3	2024	40
B24-01-0137	ZI	1013805433	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	3	2024	20
B24-01-0137	ZI	1013740698	Employee Expenses	52534000	KENT A SHRONTZ	3	2024	335
B24-01-0137	ZI	1013740708	Employee Expenses	52534000	KENT A SHRONTZ	3	2024	17
B24-01-0137	ZI	1013741425	Employee Expenses	52534000	KENT A SHRONTZ	3	2024	483
B24-01-0137	ZI	1013741566	Employee Expenses	52534000	JASON M GENTILE	3	2024	836
B24-01-0137	ZI	1013741633	Employee Expenses	52534000	SEAN T GRAVES	3	2024	840
B24-01-0137	ZI	1013741716	Employee Expenses	52534000	KENT A SHRONTZ	3	2024	158
B24-01-0137	ZI	1013742417	Employee Expenses	52534000	JASON M GENTILE	3	2024	644
B24-01-0137	ZI	1013787916	Employee Expenses	52534000	SEAN T GRAVES	3	2024	528
B24-01-0137	ZI	1013788441	Employee Expenses	52534000	SEAN T GRAVES	3	2024	514
B24-01-0137	ZI	1013740472	Meals Deductible	52535000	JASON M GENTILE	3	2024	69
B24-01-0137	ZI	1013741116	Meals Deductible	52535000	JASON M GENTILE	3	2024	76
B24-01-0137	ZI	1013741125	Meals Deductible	52535000	JASON M GENTILE	3	2024	145
B24-01-0137	ZI	1013741164	Meals Deductible	52535000	JASON M GENTILE	3	2024	82
B24-01-0137	ZI	1013741273	Meals Deductible	52535000	JASON M GENTILE	3	2024	48
B24-01-0137	ZI	1013741813	Meals Deductible	52535000	JASON M GENTILE	3	2024	36
B24-01-0137	ZI	1013742048	Meals Deductible	52535000	JASON M GENTILE	3	2024	59
B24-01-0137	ZI	1013742095	Meals Deductible	52535000	JASON M GENTILE	3	2024	32
B24-01-0137	ZI	1013742269	Meals Deductible	52535000	JASON M GENTILE	3	2024	31
B24-01-0137	ZI	1013783265	Meals Deductible	52535000	BRIAN HOLBERT	3	2024	21
B24-01-0137	ZI	1013806363	Meals Deductible	52535000	TIMOTHY BERDAR	3	2024	30
B24-01-0137	ZI	1013741981	Lab Supplies	52554500	KELLY HAYS	3	2024	1,477
B24-01-0137	ZI	1013742384	Lab Supplies	52554500	KELLY HAYS	3	2024	8
B24-01-0137	ZI	1013805572	Lab Supplies	52554500	KELLY HAYS	3	2024	825
B24-01-0137	ZI	1013742515	Office & Admin Supplies - Natural Accoun	52562000	KELLY HAYS	3	2024	30
B24-01-0137	ZI	1013786308	Office & Admin Supplies - Natural Accoun	52562000	TIMOTHY BERDAR	3	2024	94
B24-01-0137	ZI	1013784726	Postage - Natural Account	52566000	RYAN A HARDGROVE	3	2024	18
B24-01-0137	ZI	1013805516	Postage - Natural Account	52566000	KELLY HAYS	3	2024	514
B24-01-0137	ZI	1013805819	Uniforms - Natural Account	52582000	TIMOTHY BERDAR	3	2024	998
B24-01-0137	RE	1013850996	M & S (O&M) - Natural Account	52000000		4	2024	407
B24-01-0137	RE	1013854558	M & S (O&M) - Natural Account	52000000		4	2024	2,044
B24-01-0137	RE	1013855430	M & S (O&M) - Natural Account	52000000		4	2024	84

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	RE	1013904094	M & S (O&M) - Natural Account	52000000		4	2024	151
B24-01-0137	RE	1013904094	Janitorial - Natural Account	52550000		4	2024	56
B24-01-0137	RE	1013891092	Lab Supplies	52554500		4	2024	8
B24-01-0137	RE	1013896068	Lab Supplies	52554500		4	2024	8
B24-01-0137	SD	1013929019	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	4	2024	7
B24-01-0137	SD	1013929061	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	4	2024	460
B24-01-0137	SD	1013930182	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	4	2024	22
B24-01-0137	SG	1013804332	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	4	2024	(4,367)
B24-01-0137	SG	1013817199	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	4	2024	(690)
B24-01-0137	SG	1013817308	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	4	2024	(106)
B24-01-0137	SG	1013817785	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	4	2024	(7)
B24-01-0137	SG	1013817847	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	4	2024	(460)
B24-01-0137	SG	1013817114	Employee Expenses	52534000	JON NATALE	4	2024	(544)
B24-01-0137	SG	1013817153	Employee Expenses	52534000	JON NATALE	4	2024	(661)
B24-01-0137	SG	1013817435	Employee Expenses	52534000	JASON M GENTILE	4	2024	(510)
B24-01-0137	SG	1013817488	Employee Expenses	52534000	JASON M GENTILE	4	2024	(514)
B24-01-0137	SG	1013818014	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818024	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818026	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818033	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818040	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818049	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013818051	Employee Expenses	52534000	AMANDA L STONER	4	2024	(183)
B24-01-0137	SG	1013817112	Meals Deductible	52535000	JON NATALE	4	2024	(154)
B24-01-0137	SG	1013817120	Meals Deductible	52535000	JON NATALE	4	2024	(132)
B24-01-0137	SG	1013817133	Meals Deductible	52535000	JON NATALE	4	2024	(14)
B24-01-0137	SG	1013817148	Meals Deductible	52535000	JON NATALE	4	2024	(99)
B24-01-0137	SG	1013817244	Meals Deductible	52535000	JASON M GENTILE	4	2024	(27)
B24-01-0137	SG	1013817275	Meals Deductible	52535000	JASON M GENTILE	4	2024	(63)
B24-01-0137	SG	1013817277	Meals Deductible	52535000	JASON M GENTILE	4	2024	(39)
B24-01-0137	SG	1013817291	Meals Deductible	52535000	JASON M GENTILE	4	2024	(107)
B24-01-0137	SG	1013817300	Meals Deductible	52535000	JASON M GENTILE	4	2024	(18)
B24-01-0137	SG	1013817426	Meals Deductible	52535000	JASON M GENTILE	4	2024	(31)
B24-01-0137	SG	1013817461	Meals Deductible	52535000	JASON M GENTILE	4	2024	(97)
B24-01-0137	SG	1013817470	Meals Deductible	52535000	JASON M GENTILE	4	2024	(53)
B24-01-0137	SG	1013817575	Lab Supplies	52554500	KELLY HAYS	4	2024	(10)

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	SV	1013918108	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	4	2024	566
B24-01-0137	WE	1013891095	M & S (O&M) - Natural Account	52000000		4	2024	65
B24-01-0137	WE	1013891095	Lab Supplies	52554500		4	2024	176
B24-01-0137	WE	1013891095	Janitorial - Natural Account	52550000		4	2024	12
B24-01-0137	WE	1013899352	M & S (O&M) - Natural Account	52000000		4	2024	3,801
B24-01-0137	WE	1013915847	M & S (O&M) - Natural Account	52000000		4	2024	168
B24-01-0137	WE	1013891090	Lab Supplies	52554500		4	2024	58
B24-01-0137	WE	1013896048	Lab Supplies	52554500		4	2024	116
B24-01-0137	ZI	1013862754	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	4	2024	690
B24-01-0137	ZI	1013923029	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	4	2024	18
B24-01-0137	ZI	1013863161	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	4	2024	106
B24-01-0137	ZI	1013865574	Misc Exp (O&M) - Natural Acct	52500000	MATTHEW J MACEK	4	2024	471
B24-01-0137	ZI	1013862383	Employee Expenses	52534000	JON NATALE	4	2024	544
B24-01-0137	ZI	1013862520	Employee Expenses	52534000	JON NATALE	4	2024	661
B24-01-0137	ZI	1013863295	Employee Expenses	52534000	JASON M GENTILE	4	2024	510
B24-01-0137	ZI	1013863549	Employee Expenses	52534000	JASON M GENTILE	4	2024	514
B24-01-0137	ZI	1013922349	Employee Expenses	52534000	KENT A SHRONTZ	4	2024	172
B24-01-0137	ZI	1013923779	Employee Expenses	52534000	TIMOTHY PATTERSON	4	2024	47
B24-01-0137	ZI	1013862375	Meals Deductible	52535000	JON NATALE	4	2024	154
B24-01-0137	ZI	1013862391	Meals Deductible	52535000	JON NATALE	4	2024	132
B24-01-0137	ZI	1013862450	Meals Deductible	52535000	JON NATALE	4	2024	14
B24-01-0137	ZI	1013862497	Meals Deductible	52535000	JON NATALE	4	2024	99
B24-01-0137	ZI	1013862901	Meals Deductible	52535000	JASON M GENTILE	4	2024	27
B24-01-0137	ZI	1013863025	Meals Deductible	52535000	JASON M GENTILE	4	2024	63
B24-01-0137	ZI	1013863043	Meals Deductible	52535000	JASON M GENTILE	4	2024	39
B24-01-0137	ZI	1013863105	Meals Deductible	52535000	JASON M GENTILE	4	2024	107
B24-01-0137	ZI	1013863138	Meals Deductible	52535000	JASON M GENTILE	4	2024	18
B24-01-0137	ZI	1013863258	Meals Deductible	52535000	JASON M GENTILE	4	2024	31
B24-01-0137	ZI	1013863402	Meals Deductible	52535000	JASON M GENTILE	4	2024	97
B24-01-0137	ZI	1013863480	Meals Deductible	52535000	JASON M GENTILE	4	2024	53
B24-01-0137	ZI	1013866309	Meals Deductible	52535000	TIMOTHY BERDAR	4	2024	47
B24-01-0137	ZI	1013923080	Meals Deductible	52535000	TIMOTHY PATTERSON	4	2024	72
B24-01-0137	ZI	1013863972	Lab Supplies	52554500	KELLY HAYS	4	2024	10
B24-01-0137	RE	1013953610	M & S (O&M) - Natural Account	52000000		5	2024	454
B24-01-0137	RE	1013974168	M & S (O&M) - Natural Account	52000000		5	2024	162
B24-01-0137	RE	1013997265	M & S (O&M) - Natural Account	52000000		5	2024	136

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	RE	1013945016	Lab Supplies	52554500		5	2024	8
B24-01-0137	RE	1013954160	Lab Supplies	52554500		5	2024	8
B24-01-0137	RE	1013956353	Lab Supplies	52554500		5	2024	17
B24-01-0137	RE	1013965585	Lab Supplies	52554500		5	2024	13
B24-01-0137	RE	1013978054	Lab Supplies	52554500		5	2024	17
B24-01-0137	RE	1013977839	Office & Admin Supplies - Natural Accoun	52562000		5	2024	123
B24-01-0137	SA	1014051083	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	5	2024	324,326
B24-01-0137	SD	1014033894	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	5	2024	59
B24-01-0137	SD	1014032920	Employee Expenses	52534000	AMANDA L STONER	5	2024	347
B24-01-0137	SG	1013919607	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	5	2024	(566)
B24-01-0137	SG	1013932231	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	(7)
B24-01-0137	SG	1013932237	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	(460)
B24-01-0137	SG	1013932471	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	(22)
B24-01-0137	SV	1014027056	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	5	2024	952
B24-01-0137	WE	1013983834	M & S (O&M) - Natural Account	52000000		5	2024	566
B24-01-0137	WE	1013945015	Lab Supplies	52554500		5	2024	66
B24-01-0137	WE	1013954159	Lab Supplies	52554500		5	2024	89
B24-01-0137	WE	1013956351	Lab Supplies	52554500		5	2024	801
B24-01-0137	WE	1013965581	Lab Supplies	52554500		5	2024	276
B24-01-0137	WE	1013965584	Lab Supplies	52554500		5	2024	182
B24-01-0137	WE	1013978053	Lab Supplies	52554500		5	2024	523
B24-01-0137	ZI	1013993728	M & S (O&M) - Natural Account	52000000	KELLY HAYS	5	2024	99
B24-01-0137	ZI	1014019519	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	5	2024	38
B24-01-0137	ZI	1013963950	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	7
B24-01-0137	ZI	1013963977	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	460
B24-01-0137	ZI	1013964742	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	5	2024	22
B24-01-0137	ZI	1014018414	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	5	2024	556
B24-01-0137	ZI	1014020473	Meals Deductible	52535000	TIMOTHY PATTERSON	5	2024	81
B24-01-0137	ZI	1013993307	Lab Supplies	52554500	RYAN A HARDGROVE	5	2024	3
B24-01-0137	ZI	1013993709	Lab Supplies	52554500	RYAN A HARDGROVE	5	2024	14
B24-01-0137	ZI	1013993894	Lab Supplies	52554500	RYAN A HARDGROVE	5	2024	15
B24-01-0137	ZI	1013994643	Lab Supplies	52554500	RYAN A HARDGROVE	5	2024	10
B24-01-0137	ZI	1013996166	Lab Supplies	52554500	RYAN A HARDGROVE	5	2024	15
B24-01-0137	RE	1014059706	M & S (O&M) - Natural Account	52000000		6	2024	559
B24-01-0137	RE	1014078032	M & S (O&M) - Natural Account	52000000		6	2024	1,838
B24-01-0137	RE	1014075798	M & S (O&M) - Natural Account	52000000		6	2024	700

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	RE	1014088771	M & S (O&M) - Natural Account	52000000		6		2024	283
B24-01-0137	RE	1014072268	Janitorial - Natural Account	52550000		6		2024	43
B24-01-0137	SD	1014150898	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	6		2024	452
B24-01-0137	SG	1014042587	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	6		2024	(59)
B24-01-0137	SG	1014042329	Employee Expenses	52534000	AMANDA L STONER	6		2024	(347)
B24-01-0137	SG	1014027565	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	6		2024	(952)
B24-01-0137	SV	1014140329	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	6		2024	952
B24-01-0137	SV	1014140329	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	6		2024	74
B24-01-0137	SV	1014140329	Lab Supplies	52554500	1024 POACCRUALPOSTING	6		2024	694
B24-01-0137	ZI	1014083415	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	6		2024	59
B24-01-0137	ZI	1014084722	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	6		2024	454
B24-01-0137	ZI	1014127388	Meals Deductible	52535000	TIMOTHY PATTERSON	6		2024	48
B24-01-0137	ZI	1014084096	Office & Admin Supplies - Natural Accoun	52562000	TIFFANY REED	6		2024	24
B24-01-0137	RE	1014174758	Lab Supplies	52554500		7		2024	17
B24-01-0137	RE	1014220948	Lab Supplies	52554500		7		2024	29
B24-01-0137	RE	1014185395	Contract Svc-Other - Natural Account	53150000		7		2024	(91)
B24-01-0137	SA	1014224724	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	7		2024	358,368
B24-01-0137	SD	1014268865	Meals Deductible	52535000	TIMOTHY BERDAR	7		2024	12
B24-01-0137	SG	1014141929	Contract Svc-Other - Natural Account	53150000	1024 POACCRUALPOSTING	7		2024	(952)
B24-01-0137	SG	1014141929	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	7		2024	(74)
B24-01-0137	SG	1014141929	Lab Supplies	52554500	1024 POACCRUALPOSTING	7		2024	(694)
B24-01-0137	SG	1014155853	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	7		2024	(452)
B24-01-0137	WE	1014174756	M & S (O&M) - Natural Account	52000000		7		2024	79
B24-01-0137	WE	1014174756	Lab Supplies	52554500		7		2024	68
B24-01-0137	WE	1014174757	Lab Supplies	52554500		7		2024	701
B24-01-0137	WE	1014220947	Lab Supplies	52554500		7		2024	1,603
B24-01-0137	WE	1014220949	Lab Supplies	52554500		7		2024	146
B24-01-0137	WE	1014174754	Contract Svc-Other - Natural Account	53150000		7		2024	1,100
B24-01-0137	ZI	1014196447	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	7		2024	23
B24-01-0137	ZI	1014230648	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	7		2024	304
B24-01-0137	ZI	1014196021	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	7		2024	452
B24-01-0137	ZI	1014196270	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	7		2024	169
B24-01-0137	ZI	1014263153	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	7		2024	449
B24-01-0137	ZI	1014231777	Employee Expenses	52534000	RYAN A HARDGROVE	7		2024	3
B24-01-0137	ZI	1014262883	Office & Admin Supplies - Natural Accoun	52562000	TIMOTHY BERDAR	7		2024	37
B24-01-0137	RE	1014300304	M & S (O&M) - Natural Account	52000000		8		2024	40

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	RE	1014315711	M & S (O&M) - Natural Account	52000000		8	2024	405
B24-01-0137	RE	1014276167	Office & Admin Supplies - Natural Accoun	52562000		8	2024	247
B24-01-0137	SA	1014377163	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	8	2024	271,374
B24-01-0137	SD	1014384443	M & S (O&M) - Natural Account	52000000	TIFFANY REED	8	2024	599
B24-01-0137	SD	1014382831	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	8	2024	25
B24-01-0137	SD	1014385690	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	8	2024	78
B24-01-0137	SD	1014385869	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	8	2024	29
B24-01-0137	SG	1014272694	Meals Deductible	52535000	TIMOTHY BERDAR	8	2024	(12)
B24-01-0137	ZF	1014319730	Misc Maint Permits - Natural Account	62520800		8	2024	120
B24-01-0137	ZI	1014333880	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	8	2024	1,226
B24-01-0137	ZI	1014333926	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	8	2024	70
B24-01-0137	ZI	1014337404	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	8	2024	60
B24-01-0137	ZI	1014339094	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	8	2024	45
B24-01-0137	ZI	1014337109	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	8	2024	25
B24-01-0137	ZI	1014337254	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	8	2024	36
B24-01-0137	ZI	1014337939	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	8	2024	7
B24-01-0137	ZI	1014337096	Meals Deductible	52535000	CHRISTOPHER HAYES	8	2024	76
B24-01-0137	ZI	1014337537	Meals Deductible	52535000	TIMOTHY BERDAR	8	2024	12
B24-01-0137	ZI	1014337697	Meals Deductible	52535000	CHRISTOPHER HAYES	8	2024	71
B24-01-0137	ZI	1014337748	Meals Deductible	52535000	TIMOTHY BERDAR	8	2024	114
B24-01-0137	RE	1014425442	Lab Supplies	52554500		9	2024	13
B24-01-0137	RE	1014453321	Lab Supplies	52554500		9	2024	17
B24-01-0137	RE	1014490865	Lab Supplies	52554500		9	2024	53
B24-01-0137	SA	1014460840	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	9	2024	248,866
B24-01-0137	SD	1014499741	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	9	2024	197
B24-01-0137	SD	1014502953	Meals Deductible	52535000	AMANDA L STONER	9	2024	88
B24-01-0137	SG	1014391571	M & S (O&M) - Natural Account	52000000	TIFFANY REED	9	2024	(599)
B24-01-0137	SG	1014391328	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	9	2024	(25)
B24-01-0137	SG	1014391726	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	9	2024	(78)
B24-01-0137	SG	1014391741	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	9	2024	(29)
B24-01-0137	WE	1014425440	Lab Supplies	52554500		9	2024	166
B24-01-0137	WE	1014453320	Lab Supplies	52554500		9	2024	799
B24-01-0137	WE	1014452654	Lab Supplies	52554500		9	2024	117
B24-01-0137	WE	1014490861	Lab Supplies	52554500		9	2024	2,007
B24-01-0137	WE	1014490882	Lab Supplies	52554500		9	2024	146
B24-01-0137	WE	1014490884	Lab Supplies	52554500		9	2024	82

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	ZI	1014442025	M & S (O&M) - Natural Account	52000000	TIFFANY REED	9	2024	599
B24-01-0137	ZI	1014496355	M & S (O&M) - Natural Account	52000000	SHELLEY GASPER	9	2024	1,064
B24-01-0137	ZI	1014440894	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	9	2024	25
B24-01-0137	ZI	1014442835	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY BERDAR	9	2024	78
B24-01-0137	ZI	1014442955	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	9	2024	29
B24-01-0137	ZI	1014443918	Misc Exp (O&M) - Natural Acct	52500000	TIMOTHY PATTERSON	9	2024	444
B24-01-0137	ZI	1014495937	Misc Exp (O&M) - Natural Acct	52500000	MICHAEL RICCIUTI	9	2024	44
B24-01-0137	ZI	1014478292	Meals Deductible	52535000	KEVIN DIXON	9	2024	15
B24-01-0137	ZI	1014480362	Meals Deductible	52535000	RYAN A HARDGROVE	9	2024	69
B24-01-0137	ZI	1014496840	Meals Deductible	52535000	TIFFANY REED	9	2024	24
B24-01-0137	ZI	1014478503	Lab Supplies	52554500	RYAN A HARDGROVE	9	2024	60
B24-01-0137	ZI	1014443426	Office & Admin Supplies - Natural Accoun	52562000	TIFFANY REED	9	2024	10
B24-01-0137	ZI	1014443276	Overnight Shipping - Natural Account	52562500	TIFFANY REED	9	2024	31
B24-01-0137		304018579	SCE - Depreciation Exp - Vehicles - 41	96801110		1	2025	207
B24-01-0137		304018579	SCE-Annual Incentive Plan (41)	95017100		1	2025	190
B24-01-0137		304018579	SCE-Insurance Workers Comp - (41)	95572000		1	2025	31
B24-01-0137		304018579	SCE-PBOP Expense - (41)	95051000		1	2025	8
B24-01-0137		304018579	SCE-Pension Expense - (41)	95061000		1	2025	24
B24-01-0137		304018579	SCE-Transportation Oper - A&G - (41)	95500000		1	2025	152
B24-01-0137	PA	1014904868	401k Expense	50421000	PP0000034458	1	2025	33
B24-01-0137	PA	1014904868	FICA	68533000	PP0000034458	1	2025	86
B24-01-0137	PA	1014904868	Group Insurance Expense	50550000	PP0000034458	1	2025	197
B24-01-0137	PA	1014904868	Labor Natural Account	50100000	PP0000034458	1	2025	1,162
B24-01-0137	PA	1014904868	Defined Contribution Expense	50422000	PP0000034458	1	2025	43
B24-01-0137	PA	1014904868	FUTA	68532000	PP0000034458	1	2025	3
B24-01-0137	PA	1014904868	SUTA	68535000	PP0000034458	1	2025	21
B24-01-0137	PV	1014904863	401k Expense	50421000	PP0000034458	1	2025	33
B24-01-0137	PV	1014904863	FICA	68533000	PP0000034458	1	2025	86
B24-01-0137	PV	1014904863	Group Insurance Expense	50550000	PP0000034458	1	2025	197
B24-01-0137	PV	1014904863	Labor Expense Accrual	50100001	PP0000034458	1	2025	1,162
B24-01-0137	PV	1014904863	Defined Contribution Expense	50422000	PP0000034458	1	2025	43
B24-01-0137	RE	1014872390	M & S (O&M) - Natural Account	52000000		1	2025	1,005
B24-01-0137	RE	1014887964	M & S (O&M) - Natural Account	52000000		1	2025	550
B24-01-0137	RE	1014920847	M & S (O&M) - Natural Account	52000000		1	2025	176
B24-01-0137	RE	1014920847	Office & Admin Supplies - Natural Accoun	52562000		1	2025	52
B24-01-0137	RE	1014920847	Janitorial - Natural Account	52550000		1	2025	106

East Dunkard Water (Dilliner)
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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	RE	1014910002	Office & Admin Supplies - Natural Accoun	52562000		1		2025	141
B24-01-0137	SD	1014949163	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	1		2025	216
B24-01-0137	SD	1014949263	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	1		2025	438
B24-01-0137	SD	1014950117	Misc Exp (O&M) - Natural Acct	52500000	KEVIN DIXON	1		2025	14
B24-01-0137	SD	1014945707	Meals Deductible	52535000	KEVIN DIXON	1		2025	25
B24-01-0137	SV	1014941506	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	1		2025	149
B24-01-0137	SV	1014941506	Lab Supplies	52554500	1024 POACCRUALPOSTING	1		2025	1,871
B24-01-0137	SV	1014941506	Chemicals	51800000	1024 POACCRUALPOSTING	1		2025	728
B24-01-0137	ZI	1014912733	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	1		2025	49
B24-01-0137	ZI	1014952366	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	1		2025	36
B24-01-0137	ZI	1014954814	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	1		2025	264
B24-01-0137	ZI	1014951760	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	1		2025	15
B24-01-0137	ZI	1014955157	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	1		2025	20
B24-01-0137	ZI	1014889967	Contract Svc-Lab Testing - Water Treatme	53152000	CHRISTOPHER BELLINI	1		2025	992
B24-01-0137		304033953	SCE - Depreciation Exp - Vehicles - 41	96801110		2		2025	(52)
B24-01-0137		304033953	SCE-Annual Incentive Plan (41)	95017100		2		2025	(48)
B24-01-0137		304033953	SCE-Insurance Workers Comp - (41)	95572000		2		2025	(8)
B24-01-0137		304033953	SCE-PBOP Expense - (41)	95051000		2		2025	(2)
B24-01-0137		304033953	SCE-Pension Expense - (41)	95061000		2		2025	(6)
B24-01-0137		304033953	SCE-Transportation Oper - A&G - (41)	95500000		2		2025	(38)
B24-01-0137		304041465	SCE - Depreciation Exp - Vehicles - 41	96801110		2		2025	207
B24-01-0137		304041465	SCE-Annual Incentive Plan (41)	95017100		2		2025	190
B24-01-0137		304041465	SCE-Insurance Workers Comp - (41)	95572000		2		2025	31
B24-01-0137		304041465	SCE-PBOP Expense - (41)	95051000		2		2025	8
B24-01-0137		304041465	SCE-Pension Expense - (41)	95061000		2		2025	24
B24-01-0137		304041465	SCE-Transportation Oper - A&G - (41)	95500000		2		2025	152
B24-01-0137		304052912	SCE - Depreciation Exp - Vehicles - 41	96801110		2		2025	(19)
B24-01-0137		304052912	SCE-Annual Incentive Plan (41)	95017100		2		2025	(9)
B24-01-0137		304052912	SCE-Insurance Workers Comp - (41)	95572000		2		2025	(2)
B24-01-0137		304052912	SCE-PBOP Expense - (41)	95051000		2		2025	(1)
B24-01-0137		304052912	SCE-Pension Expense - (41)	95061000		2		2025	20
B24-01-0137		304052912	SCE-Transportation Oper - A&G - (41)	95500000		2		2025	(9)
B24-01-0137	PA	1014967919	Labor Natural Account	50100000	PP0000034616	2		2025	581
B24-01-0137	PA	1015007877	401k Expense	50421000	PP0000034740	2		2025	46
B24-01-0137	PA	1015007877	FICA	68533000	PP0000034740	2		2025	85
B24-01-0137	PA	1015007877	Group Insurance Expense	50550000	PP0000034740	2		2025	282

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	PA	1015007877	Labor Natural Account	50100000	PP0000034740	2		2025	1,162
B24-01-0137	PA	1015007877	Defined Contribution Expense	50422000	PP0000034740	2		2025	61
B24-01-0137	PA	1014967917	401k Expense	50421000	PP0000034616	2		2025	23
B24-01-0137	PA	1014967917	FICA	68533000	PP0000034616	2		2025	43
B24-01-0137	PA	1014967917	Group Insurance Expense	50550000	PP0000034616	2		2025	141
B24-01-0137	PA	1014967917	Defined Contribution Expense	50422000	PP0000034616	2		2025	31
B24-01-0137	PV	1015007869	401k Expense	50421000	PP0000034740	2		2025	46
B24-01-0137	PV	1015007869	Group Insurance Expense	50550000	PP0000034740	2		2025	282
B24-01-0137	PV	1015007869	Labor Expense Accrual	50100001	PP0000034740	2		2025	1,162
B24-01-0137	PV	1015007869	Defined Contribution Expense	50422000	PP0000034740	2		2025	61
B24-01-0137	PV	1014904879	401k Expense	50421000	PP0000034458	2		2025	(33)
B24-01-0137	PV	1014904879	FICA	68533000	PP0000034458	2		2025	(86)
B24-01-0137	PV	1014904879	Group Insurance Expense	50550000	PP0000034458	2		2025	(197)
B24-01-0137	PV	1014904879	Labor Expense Accrual	50100001	PP0000034458	2		2025	(1,162)
B24-01-0137	PV	1014904879	Defined Contribution Expense	50422000	PP0000034458	2		2025	(43)
B24-01-0137	PV	1015007868	FICA	68533000	PP0000034740	2		2025	85
B24-01-0137	RE	1014972840	Lab Supplies	52554500		2		2025	198
B24-01-0137	RE	1014993768	Lab Supplies	52554500		2		2025	30
B24-01-0137	RE	1015038429	Lab Supplies	52554500		2		2025	58
B24-01-0137	SA	1015046863	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	2		2025	130,166
B24-01-0137	SD	1015059358	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	2		2025	125
B24-01-0137	SD	1015059382	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	2		2025	118
B24-01-0137	SD	1015059915	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	2		2025	65
B24-01-0137	SD	1015060294	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	2		2025	14
B24-01-0137	SD	1015056776	Misc Exp (O&M) - Natural Acct	52500000	AMANDA L STONER	2		2025	106
B24-01-0137	SD	1015057041	Meals Deductible	52535000	TIMOTHY PATTERSON	2		2025	74
B24-01-0137	SD	1015058965	Meals Deductible	52535000	TIMOTHY BERDAR	2		2025	375
B24-01-0137	SD	1015059948	Overnight Shipping - Natural Account	52562500	CHRISTOPHER HAYES	2		2025	435
B24-01-0137	SG	1014942792	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	2		2025	(149)
B24-01-0137	SG	1014942792	Lab Supplies	52554500	1024 POACCRUALPOSTING	2		2025	(1,871)
B24-01-0137	SG	1014942792	Chemicals	51800000	1024 POACCRUALPOSTING	2		2025	(728)
B24-01-0137	SG	1014957996	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	2		2025	(216)
B24-01-0137	SG	1014958014	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	2		2025	(438)
B24-01-0137	SG	1014958172	Misc Exp (O&M) - Natural Acct	52500000	KEVIN DIXON	2		2025	(14)
B24-01-0137	SG	1014957485	Meals Deductible	52535000	KEVIN DIXON	2		2025	(25)
B24-01-0137	SN	1015030473	Lab Supplies	52554500	SABRIX REVERSEUSETAX 1C	2		2025	(1,801)

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	SV	1015045947	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING 2		2025	149
B24-01-0137	SV	1015045947	Lab Supplies	52554500	1024 POACCRUALPOSTING 2		2025	180
B24-01-0137	SV	1015045947	Chemicals	51800000	1024 POACCRUALPOSTING 2		2025	728
B24-01-0137	WE	1015038431	M & S (O&M) - Natural Account	52000000	2		2025	129
B24-01-0137	WE	1014972839	Lab Supplies	52554500	2		2025	31,618
B24-01-0137	WE	1014993767	Lab Supplies	52554500	2		2025	2,210
B24-01-0137	WE	1015038428	Lab Supplies	52554500	2		2025	2,415
B24-01-0137	ZI	1015002195	M & S (O&M) - Natural Account	52000000	KEVIN DIXON 2		2025	216
B24-01-0137	ZI	1015003464	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES 2		2025	75
B24-01-0137	ZI	1015004325	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES 2		2025	13
B24-01-0137	ZI	1015052852	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES 2		2025	51
B24-01-0137	ZI	1015053879	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES 2		2025	164
B24-01-0137	ZI	1015054123	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES 2		2025	71
B24-01-0137	ZI	1015002264	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES 2		2025	438
B24-01-0137	ZI	1015002700	Misc Exp (O&M) - Natural Acct	52500000	KEVIN DIXON 2		2025	14
B24-01-0137	ZI	1015002727	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES 2		2025	146
B24-01-0137	ZI	1015054900	Employee Expenses	52534000	LISA ABDO 2		2025	30
B24-01-0137	ZI	1015000167	Meals Deductible	52535000	KEVIN DIXON 2		2025	25
B24-01-0137	ZI	1015003653	Meals Deductible	52535000	CHRISTOPHER HAYES 2		2025	55
B24-01-0137	ZI	1015050067	Meals Deductible	52535000	KEVIN DIXON 2		2025	23
B24-01-0137	ZI	1015004426	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES 2		2025	116
B24-01-0137		304079180	SCE - Depreciation Exp - Vehicles - 41	96801110	3		2025	202
B24-01-0137		304079180	SCE-Annual Incentive Plan (41)	95017100	3		2025	201
B24-01-0137		304079180	SCE-Insurance Workers Comp - (41)	95572000	3		2025	32
B24-01-0137		304079180	SCE-PBOP Expense - (41)	95051000	3		2025	8
B24-01-0137		304079180	SCE-Pension Expense - (41)	95061000	3		2025	56
B24-01-0137		304079180	SCE-Transportation Oper - A&G - (41)	95500000	3		2025	162
B24-01-0137	KR	1015101621	M & S (O&M) - Natural Account	52000000	3		2025	713
B24-01-0137	PA	1015076151	401k Expense	50421000	PP0000034811 3		2025	46
B24-01-0137	PA	1015076151	FICA	68533000	PP0000034811 3		2025	85
B24-01-0137	PA	1015076151	Group Insurance Expense	50550000	PP0000034811 3		2025	282
B24-01-0137	PA	1015076151	Labor Natural Account	50100000	PP0000034811 3		2025	1,162
B24-01-0137	PA	1015076151	Defined Contribution Expense	50422000	PP0000034811 3		2025	61
B24-01-0137	PA	1015121887	401k Expense	50421000	PP0000034841 3		2025	46
B24-01-0137	PA	1015121887	FICA	68533000	PP0000034841 3		2025	85
B24-01-0137	PA	1015121887	Group Insurance Expense	50550000	PP0000034841 3		2025	282

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Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	PA	1015121887	Labor Natural Account	50100000	PP0000034841	3		2025	1,162
B24-01-0137	PA	1015121887	Defined Contribution Expense	50422000	PP0000034841	3		2025	61
B24-01-0137	PV	1015007879	401k Expense	50421000	PP0000034740	3		2025	(46)
B24-01-0137	PV	1015007879	FICA	68533000	PP0000034740	3		2025	(85)
B24-01-0137	PV	1015007879	Labor Expense Accrual	50100001	PP0000034740	3		2025	(1,162)
B24-01-0137	PV	1015007879	Defined Contribution Expense	50422000	PP0000034740	3		2025	(61)
B24-01-0137	PV	1015121882	FICA	68533000	PP0000034841	3		2025	96
B24-01-0137	PV	1015121882	Labor Expense Accrual	50100001	PP0000034841	3		2025	1,307
B24-01-0137	PV	1015121881	401k Expense	50421000	PP0000034841	3		2025	52
B24-01-0137	PV	1015121881	Group Insurance Expense	50550000	PP0000034841	3		2025	317
B24-01-0137	PV	1015121881	Defined Contribution Expense	50422000	PP0000034841	3		2025	69
B24-01-0137	PV	1015007880	Group Insurance Expense	50550000	PP0000034740	3		2025	(282)
B24-01-0137	RE	1015055617	Lab Supplies	52554500		3		2025	32
B24-01-0137	RE	1015055617	Chemicals	51800000		3		2025	131
B24-01-0137	RE	1015152938	Janitorial - Natural Account	52550000		3		2025	489
B24-01-0137	RE	1015090146	Lab Supplies	52554500		3		2025	29
B24-01-0137	SG	1015047932	M & S (O&M) - Natural Account	52000000	1024 POACCRUALPOSTING	3		2025	(149)
B24-01-0137	SG	1015047932	Lab Supplies	52554500	1024 POACCRUALPOSTING	3		2025	(180)
B24-01-0137	SG	1015047932	Chemicals	51800000	1024 POACCRUALPOSTING	3		2025	(728)
B24-01-0137	SG	1015065988	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	(125)
B24-01-0137	SG	1015065994	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	(118)
B24-01-0137	SG	1015066073	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3		2025	(65)
B24-01-0137	SG	1015066120	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	(14)
B24-01-0137	SG	1015065604	Misc Exp (O&M) - Natural Acct	52500000	AMANDA L STONER	3		2025	(106)
B24-01-0137	SG	1015065638	Meals Deductible	52535000	TIMOTHY PATTERSON	3		2025	(74)
B24-01-0137	SG	1015065939	Meals Deductible	52535000	TIMOTHY BERDAR	3		2025	(375)
B24-01-0137	SG	1015066081	Overnight Shipping - Natural Account	52562500	CHRISTOPHER HAYES	3		2025	(435)
B24-01-0137	SV	1015163852	Lab Supplies	52554500	1024 POACCRUALPOSTING	3		2025	875
B24-01-0137	WE	1015055615	Lab Supplies	52554500		3		2025	190
B24-01-0137	WE	1015055615	Chemicals	51800000		3		2025	767
B24-01-0137	WE	1015055622	M & S (O&M) - Natural Account	52000000		3		2025	157
B24-01-0137	WE	1015090144	Lab Supplies	52554500		3		2025	1,647
B24-01-0137	ZI	1015107444	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	125
B24-01-0137	ZI	1015107459	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	118
B24-01-0137	ZI	1015107762	M & S (O&M) - Natural Account	52000000	TIMOTHY PATTERSON	3		2025	65
B24-01-0137	ZI	1015107980	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3		2025	14

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	ZI	1015185596	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	3	2025	53
B24-01-0137	ZI	1015132989	Misc Exp (O&M) - Natural Acct	52500000	TIFFANY REED	3	2025	22
B24-01-0137	ZI	1015106093	Meals Deductible	52535000	TIMOTHY PATTERSON	3	2025	74
B24-01-0137	ZI	1015109633	Meals Deductible	52535000	CHRISTOPHER HAYES	3	2025	41
B24-01-0137	ZI	1015179655	Meals Deductible	52535000	KEVIN DIXON	3	2025	122
B24-01-0137	ZI	1015180174	Meals Deductible	52535000	TIMOTHY BERDAR	3	2025	375
B24-01-0137	ZI	1015184246	Meals Deductible	52535000	CHRISTOPHER HAYES	3	2025	50
B24-01-0137	ZI	1015184510	Meals Deductible	52535000	CHRISTOPHER HAYES	3	2025	36
B24-01-0137	ZI	1015184975	Meals Deductible	52535000	TIMOTHY BERDAR	3	2025	26
B24-01-0137	ZI	1015187900	Meals Deductible	52535000	KEVIN DIXON	3	2025	19
B24-01-0137	ZI	1015133356	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES	3	2025	27
B24-01-0137	ZI	1015107782	Overnight Shipping - Natural Account	52562500	CHRISTOPHER HAYES	3	2025	435
B24-01-0137	ZI	1015108445	Uniforms - Natural Account	52582000	CHRISTOPHER HAYES	3	2025	339
B24-01-0137	ZI	1015109182	Uniforms - Natural Account	52582000	CHRISTOPHER HAYES	3	2025	1,071
B24-01-0137	ZI	1015109618	Uniforms - Natural Account	52582000	CHRISTOPHER HAYES	3	2025	172
B24-01-0137		304093414	SCE - Depreciation Exp - Vehicles - 41	96801110		4	2025	(12)
B24-01-0137		304093414	SCE-Annual Incentive Plan (41)	95017100		4	2025	(12)
B24-01-0137		304093414	SCE-Insurance Workers Comp - (41)	95572000		4	2025	(2)
B24-01-0137		304093414	SCE-PBOP Expense - (41)	95051000		4	2025	(0)
B24-01-0137		304093414	SCE-Pension Expense - (41)	95061000		4	2025	(3)
B24-01-0137		304093414	SCE-Transportation Oper - A&G - (41)	95500000		4	2025	(10)
B24-01-0137		304101830	SCE - Depreciation Exp - Vehicles - 41	96801110		4	2025	(0)
B24-01-0137		304101830	SCE-Annual Incentive Plan (41)	95017100		4	2025	0
B24-01-0137		304101830	SCE-Insurance Workers Comp - (41)	95572000		4	2025	0
B24-01-0137		304101830	SCE-PBOP Expense - (41)	95051000		4	2025	(0)
B24-01-0137		304101830	SCE-Pension Expense - (41)	95061000		4	2025	(0)
B24-01-0137		304101830	SCE-Transportation Oper - A&G - (41)	95500000		4	2025	(1)
B24-01-0137		304107917	SCE - Depreciation Exp - Vehicles - 41	96801110		4	2025	230
B24-01-0137		304107917	SCE-Annual Incentive Plan (41)	95017100		4	2025	223
B24-01-0137		304107917	SCE-Insurance Workers Comp - (41)	95572000		4	2025	28
B24-01-0137		304107917	SCE-PBOP Expense - (41)	95051000		4	2025	9
B24-01-0137		304107917	SCE-Pension Expense - (41)	95061000		4	2025	63
B24-01-0137		304107917	SCE-Transportation Oper - A&G - (41)	95500000		4	2025	193
B24-01-0137	PA	1015175974	401k Expense	50421000	PP0000034869	4	2025	46
B24-01-0137	PA	1015175974	FICA	68533000	PP0000034869	4	2025	85
B24-01-0137	PA	1015175974	Group Insurance Expense	50550000	PP0000034869	4	2025	282

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	PA	1015175974	Labor Natural Account	50100000	PP0000034869	4		2025	1,162
B24-01-0137	PA	1015175974	Defined Contribution Expense	50422000	PP0000034869	4		2025	61
B24-01-0137	PA	1015231043	401k Expense	50421000	PP0000034919	4		2025	33
B24-01-0137	PA	1015231043	FICA	68533000	PP0000034919	4		2025	86
B24-01-0137	PA	1015231043	Group Insurance Expense	50550000	PP0000034919	4		2025	197
B24-01-0137	PA	1015231043	Labor Natural Account	50100000	PP0000034919	4		2025	1,162
B24-01-0137	PA	1015231043	Defined Contribution Expense	50422000	PP0000034919	4		2025	43
B24-01-0137	PV	1015121894	401k Expense	50421000	PP0000034841	4		2025	(52)
B24-01-0137	PV	1015121894	FICA	68533000	PP0000034841	4		2025	(96)
B24-01-0137	PV	1015121894	Group Insurance Expense	50550000	PP0000034841	4		2025	(317)
B24-01-0137	PV	1015121894	Labor Expense Accrual	50100001	PP0000034841	4		2025	(1,307)
B24-01-0137	PV	1015121894	Defined Contribution Expense	50422000	PP0000034841	4		2025	(69)
B24-01-0137	PV	1015231038	401k Expense	50421000	PP0000034919	4		2025	45
B24-01-0137	PV	1015231038	FICA	68533000	PP0000034919	4		2025	119
B24-01-0137	PV	1015231038	Group Insurance Expense	50550000	PP0000034919	4		2025	271
B24-01-0137	PV	1015231038	Labor Expense Accrual	50100001	PP0000034919	4		2025	1,598
B24-01-0137	PV	1015231038	Defined Contribution Expense	50422000	PP0000034919	4		2025	59
B24-01-0137	RE	1015221445	M & S (O&M) - Natural Account	52000000		4		2025	221
B24-01-0137	RE	1015221445	Janitorial - Natural Account	52550000		4		2025	43
B24-01-0137	RE	1015270960	M & S (O&M) - Natural Account	52000000		4		2025	28
B24-01-0137	RE	1015192355	Lab Supplies	52554500		4		2025	30
B24-01-0137	SA	1015275611	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	4		2025	72,045
B24-01-0137	SA	1015307646	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard Wire Reclass	4		2025	215,972
B24-01-0137	SG	1015166525	Lab Supplies	52554500	1024 POACCRUALPOSTING	4		2025	(875)
B24-01-0137	SV	1015285606	Lab Supplies	52554500	1024 POACCRUALPOSTING	4		2025	467
B24-01-0137	UA	1015306367	Misc Exp (O&M) - Natural Acct	52500000	Z07 - East Dunkard W	4		2025	9,467
B24-01-0137	WE	1015166341	Lab Supplies	52554500		4		2025	426
B24-01-0137	WE	1015192346	Lab Supplies	52554500		4		2025	62
B24-01-0137	WE	1015192351	Lab Supplies	52554500		4		2025	632
B24-01-0137	WE	1015218331	Lab Supplies	52554500		4		2025	479
B24-01-0137	WE	1015220089	Lab Supplies	52554500		4		2025	522
B24-01-0137	WE	1015277540	Lab Supplies	52554500		4		2025	537
B24-01-0137	ZI	1015245169	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4		2025	34
B24-01-0137	ZI	1015245739	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4		2025	140
B24-01-0137	ZI	1015245915	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4		2025	255
B24-01-0137	ZI	1015293380	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4		2025	154

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description	Period	Years	Amount
B24-01-0137	ZI	1015295000	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4	2025	89
B24-01-0137	ZI	1015295098	M & S (O&M) - Natural Account	52000000	CHRISTOPHER HAYES	4	2025	150
B24-01-0137	ZI	1015296408	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	4	2025	115
B24-01-0137	ZI	1015242944	Misc Exp (O&M) - Natural Acct	52500000	RYAN A HARDGROVE	4	2025	750
B24-01-0137	ZI	1015242986	Misc Exp (O&M) - Natural Acct	52500000	RYAN A HARDGROVE	4	2025	100
B24-01-0137	ZI	1015243493	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	4	2025	164
B24-01-0137	ZI	1015295118	Misc Exp (O&M) - Natural Acct	52500000	CHRISTOPHER HAYES	4	2025	434
B24-01-0137	ZI	1015245519	Meals Deductible	52535000	CHRISTOPHER HAYES	4	2025	124
B24-01-0137	ZI	1015295177	Meals Deductible	52535000	CHRISTOPHER HAYES	4	2025	59
B24-01-0137	ZI	1015243523	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES	4	2025	63
B24-01-0137	ZI	1015243786	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES	4	2025	57
B24-01-0137	ZI	1015244532	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES	4	2025	42
B24-01-0137	ZI	1015294147	Office & Admin Supplies - Natural Accoun	52562000	CHRISTOPHER HAYES	4	2025	75
B24-01-0137		304124035	SCE - Depreciation Exp - Vehicles - 41	96801110		5	2025	(85)
B24-01-0137		304124035	SCE-Annual Incentive Plan (41)	95017100		5	2025	(82)
B24-01-0137		304124035	SCE-Insurance Workers Comp - (41)	95572000		5	2025	(10)
B24-01-0137		304124035	SCE-PBOP Expense - (41)	95051000		5	2025	(3)
B24-01-0137		304124035	SCE-Pension Expense - (41)	95061000		5	2025	(23)
B24-01-0137		304124035	SCE-Transportation Oper - A&G - (41)	95500000		5	2025	(71)
B24-01-0137		304131268	SCE - Depreciation Exp - Vehicles - 41	96801110		5	2025	24
B24-01-0137		304131268	SCE-Annual Incentive Plan (41)	95017100		5	2025	24
B24-01-0137		304131268	SCE-Insurance Workers Comp - (41)	95572000		5	2025	3
B24-01-0137		304131268	SCE-PBOP Expense - (41)	95051000		5	2025	1
B24-01-0137		304131268	SCE-Pension Expense - (41)	95061000		5	2025	7
B24-01-0137		304131268	SCE-Transportation Oper - A&G - (41)	95500000		5	2025	20
B24-01-0137		304138812	SCE - Depreciation Exp - Vehicles - 41	96801110		5	2025	(0)
B24-01-0137		304138812	SCE-Annual Incentive Plan (41)	95017100		5	2025	1
B24-01-0137		304138812	SCE-Insurance Workers Comp - (41)	95572000		5	2025	0
B24-01-0137		304138812	SCE-Transportation Oper - A&G - (41)	95500000		5	2025	(1)
B24-01-0137	PA	1015279626	401k Expense	50421000	PP0000034995	5	2025	23
B24-01-0137	PA	1015279626	FICA	68533000	PP0000034995	5	2025	43
B24-01-0137	PA	1015279626	Group Insurance Expense	50550000	PP0000034995	5	2025	141
B24-01-0137	PA	1015279626	Labor Natural Account	50100000	PP0000034995	5	2025	581
B24-01-0137	PA	1015279626	Defined Contribution Expense	50422000	PP0000034995	5	2025	31
B24-01-0137	PA	1015333359	401k Expense	50421000	PP0000035021	5	2025	12
B24-01-0137	PA	1015333359	FICA	68533000	PP0000035021	5	2025	21

East Dunkard Water (Dilliner)
Transaction Costs

Object	Document Type	Document Number	Cost Element Description	Cost Element	Description		Period	Years	Amount
B24-01-0137	PA	1015333359	Group Insurance Expense	50550000	PP0000035021	5		2025	70
B24-01-0137	PA	1015333359	Labor Natural Account	50100000	PP0000035021	5		2025	291
B24-01-0137	PA	1015333359	Defined Contribution Expense	50422000	PP0000035021	5		2025	15
B24-01-0137	PV	1015231051	401k Expense	50421000	PP0000034919	5		2025	(45)
B24-01-0137	PV	1015231051	FICA	68533000	PP0000034919	5		2025	(119)
B24-01-0137	PV	1015231051	Group Insurance Expense	50550000	PP0000034919	5		2025	(271)
B24-01-0137	PV	1015231051	Labor Expense Accrual	50100001	PP0000034919	5		2025	(1,598)
B24-01-0137	PV	1015231051	Defined Contribution Expense	50422000	PP0000034919	5		2025	(59)
B24-01-0137	RE	1015284190	Lab Supplies	52554500		5		2025	17
B24-01-0137	SG	1015288179	Lab Supplies	52554500	1024 POACCRUALPOSTING	5		2025	(467)
B24-01-0137	WE	1015284189	Lab Supplies	52554500		5		2025	478
B24-01-0137	WE	1015307479	Lab Supplies	52554500		5		2025	215
B24-01-0137	ZI	1015343956	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	5		2025	260
B24-01-0137	ZI	1015344024	M & S (O&M) - Natural Account	52000000	TIMOTHY BERDAR	5		2025	423
B24-01-0137	ZI	1015388286	M & S (O&M) - Natural Account	52000000	KEVIN DIXON	5		2025	165
B24-01-0137	ZI	1015402884	M & S (O&M) - Natural Account	52000000	JONATHAN CHOMOR	5		2025	787
B24-01-0137	SA	1015449068	Lab Supplies	52554500	WBS correction	6		2025	18
B24-01-0137	ZI	1015500015	M & S (O&M) - Natural Account	52000000	JONATHAN CHOMOR	6		2025	(787)
B24-01-0137	ZI	1015500504	M & S (O&M) - Natural Account	52000000	JONATHAN CHOMOR	6		2025	787
B24-01-0137	SA	1015630998	M & S (O&M) - Natural Account	52000000	East Dunkard reclass	7		2025	5,975
B24-01-0137	SA	1015588556	Misc Exp (O&M) - Natural Acct	52500000	East Dunkard	7		2025	7,131
								Total	$2,644,790

Tax Cuts and Jobs Act – Stub Period and Negative Surcharge for Deferred Tax Credit Reconciliation

Pennsylvania-American Water Company
TCJA Stub Period Amortizations

	Balance 6/30/2024	July Amortization 7/31/2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	Balance 6/30/2027
Water Operations						
Stub Period	($3,246,411)	($200,016)	($1,523,198)	($1,650,130)	($126,932)	$0
Interest Accrual	(414,115)	(25,695)	(194,210)	(210,394)	($16,184)	0
Surcharge Reconciliation	17,506	981	8,263	8,951	$688	(0)
Total Liability - Water	($3,643,020)	($224,730)	($1,709,145)	($1,851,573)	($142,428)	$0
Wastewater SSS General Operations						
Stub Period	($149,652)	($9,220)	($70,216)	($76,067)	($5,851)	$0
Interest Accrual	(18,880)	(1,177)	($8,852)	(9,589)	($738)	(0)
Surcharge Reconciliation	2,573	113	$1,230	1,333	$102	(0)
Total Liability - Wastewater SSS	($165,959)	($10,284)	($77,838)	($84,324)	($6,486)	$0
Wastewater CSS Operations (Scranton WW)						
Stub Period	($98,531)	($6,071)	($46,230)	($50,083)	($3,853)	$0
Interest Accrual	(12,535)	(781)	(5,877)	(6,367)	($490)	0
Surcharge Reconciliation	(16,361)	(868)	(7,747)	(8,392)	($646)	0
Total Liability - Scranton WW	($127,427)	($7,720)	($59,854)	($64,841)	($4,988)	$0

Pennsylvania-American Water Company
Negative Surcharge for Deferred Tax Credit (EADIT)

Water Operations	Balance 6/30/2024	July Amortization 7/31/2024	R-2023-3043189 Annual Amortization 2025	Balance 6/30/2025	Balance 6/30/2026	Balance 6/30/2027	Amortization End Date
EADIT Reconciliation	$609,432	($5,780)	$307,606	$333,240	$25,634	($0)	7/31/2026
Interest Accrual	17,943	(395)	9,169	9,933	764	0	
Total Liability - Water	$627,375	($6,175)	$316,775	$343,172	$26,397	($0)	

Citizens Utilities Water Company
CAC/CIAC Adjustment

Pennsylvania American Water
Citizens Utilities Water Company CAC/CIAC Adjustment
Per Commission Order Entered 12.07.09 at Docket No. R-2009-2097323

Customer Advances (CAC)		**12/31/2009**	**PAWC 40% 12/31/2009**
Customer Advances (CAC)		$ (39,618,268)	$ (15,847,307)
Accumulated Amortization		4,250,246	1,700,099
Net CAC		$ (35,368,022)	$ (14,147,208)
	Approved Depreciation Rate (Mains)		
2010 Amortization	**1.28%**		202,846
2011 Amortization	**1.28%**		202,846
2012 Amortization	**1.28%**		202,846
2013 Amortization	**1.28%**		202,846
2014 Amortization	**1.18%**		186,998
2015 Amortization	**1.18%**		186,998
2016 Amortization	**1.18%**		186,998
2017 Amortization	**1.18%**		186,998
2018 Amortization	**1.17%**		185,413
2019 Amortization	**1.17%**		185,413
2020 Amortization	**1.17%**		185,413
2021 Amortization	**1.20%**		190,168
2022 Amortization	**1.20%**		190,168
2023 Amortization (Jan - Jun)	**1.22%**		96,669
2023 Amortization (Jul - Dec)	**1.22%**		96,669
2024 Amortization (Jan - Jun)	**1.22%**		96,669
2024 Amortization (Jul - Dec)	**1.54%**		122,025
2025 Amortization (Jan - Jun)	**1.54%**		122,025
2025 Amortization (Jul - Dec)	**1.54%**		122,025
2026 Amortization (Jan - Jun)	**1.54%**		122,025
2026 Amortization (Jul - Dec)	**1.48%**		117,270
2027 Amortization (Jan - Jun)	**1.48%**		117,270
		Balance at 06/30/2026	(10,873,154)
		Balance at 06/30/2027	(10,638,614)

Contributions in Aid of Construction (CIAC)		**12/31/2009**	**PAWC 100% 12/31/2009**
Citizens		$ (11,943,182)	$ (11,943,182)
Accumulated Amortization		3,047,352	3,047,352
Net CIAC		$ (8,895,830)	$ (8,895,830)
	Approved Depreciation Rate (Mains)		
2010 Amortization	**1.28%**		152,873
2011 Amortization	**1.28%**		152,873
2012 Amortization	**1.28%**		152,873
2013 Amortization	**1.28%**		152,873
2014 Amortization	**1.18%**		140,930
2015 Amortization	**1.18%**		140,930
2016 Amortization	**1.18%**		140,930
2017 Amortization	**1.18%**		140,930
2018 Amortization	**1.17%**		139,735
2019 Amortization	**1.17%**		139,735
2020 Amortization	**1.17%**		139,735
2021 Amortization	**1.20%**		143,318
2022 Amortization	**1.20%**		143,318
2023 Amortization (Jan - Jun)	**1.22%**		72,854
2023 Amortization (Jul - Dec)	**1.22%**		72,854
2024 Amortization (Jan - Jun)	**1.22%**		72,854
2024 Amortization (Jul - Dec)	**1.54%**		91,963
2025 Amortization (Jan - Jun)	**1.54%**		91,963
2025 Amortization (Jul - Dec)	**1.54%**		91,963
2026 Amortization (Jan - Jun)	**1.54%**		91,963
2026 Amortization (Jul - Dec)	**1.48%**		88,380
2027 Amortization (Jan - Jun)	**1.48%**		88,380
		Balance at 06/30/2026	(6,428,367)
		Balance at 06/30/2027	(6,251,608)

Pennsylvania-American Water
Citizens Utilities Water Company CIAC/CAC Adjustment
Per Commisson Order Entered 12.07.09
at Docket No. R-2009-2097323

Customer Advances (CAC)	**12/31/2009**	**Adj per Order 40%**	**12/31/2010 1.28%**	**12/31/2011 1.28%**	**12/31/2012 1.18%**	**12/31/2013 1.18%**	**12/31/2014 1.18%**	**12/31/2015 1.18%**	**12/31/2016 1.18%**	**12/31/2017 1.17%**	**12/31/2018 1.17%**
Customer Advances (CAC)	($39,618,268)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)
Accumulated Amortization	3,720,154	1,488,062	1,700,099	1,902,945	2,105,791	2,308,637	2,511,483	2,698,481	2,885,479	3,072,477	3,259,475
Annual Amortization over 5 Years	530,092	212,037	202,846	202,846	202,846	202,846	186,998	186,998	186,998	186,998	185,413
Net CAC	($35,368,022)	($14,147,208)	($13,944,362)	($13,741,516)	($13,538,670)	($13,335,824)	($13,148,826)	($12,961,828)	($12,774,830)	($12,587,832)	($12,402,419)

Contributions in Aid of Construction (CIAC)	**12/31/2009**	**Adj per Order 100%**	**12/31/2010 1.28%**	**12/31/2011 1.28%**	**12/31/2012 1.18%**	**12/31/2013 1.18%**	**12/31/2014 1.18%**	**12/31/2015 1.18%**	**12/31/2016 1.18%**	**12/31/2017 1.17%**	**12/31/2018 1.17%**
Citizens	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)
Accumulated Amortization	2,887,552	2,887,552	3,047,352	3,200,225	3,353,098	3,505,971	3,658,844	3,799,774	3,940,704	4,081,634	4,222,564
Annual Amortization over 5 Years	159,800	159,800	152,873	152,873	152,873	152,873	140,930	140,930	140,930	140,930	139,735
Net CIAC	($8,895,830)	($8,895,830)	($8,742,957)	($8,590,084)	($8,437,211)	($8,284,338)	($8,143,408)	($8,002,478)	($7,861,548)	($7,720,618)	($7,580,883)

Pennsylvania-American Water
Citizens Utilities Water Company CIAC/CAC Adjustment
Per Commisson Order Entered 12.07.09
at Docket No. R-2009-2097323

Customer Advances (CAC)	**12/31/2019** **1.17%**	**12/31/2020** **1.17%**	**12/31/2021** **1.20%**	**12/31/2022** **1.20%**	**12/31/2023** **1.22%**	**6/30/2024** **1.22%**	**12/31/2024** **1.54%**	**12/31/2025** **1.54%**	**6/30/2026** **1.54%**	**12/31/2026** **1.48%**	**6/30/2027** **1.48%**
Customer Advances (CAC)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)	($15,847,307)
Accumulated Amortization	3,444,888	3,630,301	3,815,714	4,005,882	4,196,050	4,389,387	4,486,056	4,608,080	4,852,129	4,974,154	5,091,424
Annual Amortization over 5 Years	185,413	185,413	190,168	190,168	193,337	96,669	122,025	244,049	122,025	117,270	117,270
Net CAC	($12,217,006)	($12,031,593)	($11,841,425)	($11,651,257)	($11,457,920)	($11,361,252)	($11,239,227)	($10,995,178)	($10,873,154)	($10,755,884)	($10,638,614)

Contributions in Aid of Construction (CIAC)	**12/31/2019** **1.17%**	**12/31/2020** **1.17%**	**12/31/2021** **1.20%**	**12/31/2022** **1.20%**	**12/31/2023** **1.22%**	**6/30/2024** **1.22%**	**12/31/2024** **1.54%**	**12/31/2025** **1.54%**	**6/30/2026** **1.54%**	**12/31/2026** **1.48%**	**6/30/2027** **1.48%**
Citizens	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)	($11,943,182)
Accumulated Amortization	4,362,299	4,502,034	4,641,769	4,785,087	4,928,405	5,074,112	5,146,966	5,238,928	5,422,853	5,514,816	5,603,195
Annual Amortization over 5 Years	139,735	139,735	143,318	143,318	145,707	72,854	91,963	183,925	91,963	88,380	88,380
Net CIAC	($7,441,148)	($7,301,413)	($7,158,095)	($7,014,777)	($6,869,070)	($6,796,217)	($6,704,254)	($6,520,329)	($6,428,367)	($6,339,987)	($6,251,608)

Pennsylvania-American Water Company
CAC & CIAC
Test Year Ended December 31, 2009
R-2009-2097323

	Customer Advances Retained by Citizens	OCA	Refund % 60%
1	Customer Advances (CAC)	($39,618,268)	
2	Accumulated Amortization	3,720,154	
3	Annual Amortization over 5 Years	530,092	
4	Net CAC	($35,368,022)	($14,147,209)
	Contributions in Aid of Construction (CIAC)		
5	Citizens	($11,943,182)	
6	Accumulated Amortization	2,887,552	
7	Annual Amortization over 5 Years	159,800	
8	Net CIAC	($8,895,830)	($8,895,830)
9	Total Net CAC & CIAC	($44,263,852)	($23,043,039)
	Revenue Requirement	($5,953,488)	($3,099,289)
	Amortization		
	Customer Advances (CAC)		
10	Accumulated Amortization @ 12/31/08	$3,720,154	
11	Accumulated Amortization @ 12/31/03	1,069,694	
12	Net Accumulated Amortization	2,650,460	
13	Annual Amortization over 5 Years	$530,092	$212,037
	Contributions in Aid (CIAC)		
14	Accumulated Amortization @ 12/31/08	$2,887,552	
15	Accumulated Amortization @ 12/31/03	2,088,554	
16	Net Accumulated Amortization	798,998	
17	Annual Amortization over 5 Years	$159,800	$159,800
18	Total Amortization	$689,892	$371,837
	Total Revenue Requirement	($6,643,380)	($3,471,126)

Taxes, Other Than Income

Pennsylvania Property Tax
Property subject to PURTA or Local Property Tax
For the period ending June 30 of each year

Water Operations

		2025	2026	2027
303.00	Land & Land Rights	$19,688,712	$21,621,991	$21,621,991
303.35	Waste Handling and Treatment Land	8,625,253	8,625,253	8,625,253
304.15	Other Water Source Structures	123,441,839	136,667,539	152,197,325
304.20	Power and Pumping Structures	124,652,242	124,545,366	124,545,366
304.30	Purification Buildings	401,321,400	400,266,046	398,794,656
304.36	Waste Handling Struct. & Improv.	11,777,004	11,777,004	11,777,004
304.61	Office Buildings	49,267,547	49,593,092	49,593,092
304.62	Stores, Shop and Garage Buildings	89,146,460	89,155,832	88,924,765
304.63	Miscellaneous Structures and Improvements	45,614,682	46,100,487	46,744,744
		$873,535,139	$888,352,611	$902,824,197

Wastewater SSS General Operations

		2025	2026	2027
353.00	Land & Land Rights	$16,212,406	$16,212,406	$16,212,406
354.20	Structures And Improvements - Collection	12,518,665	12,775,995	14,311,969
354.30	Structures And Improvements - SPP	31,285,202	31,285,202	31,285,202
354.40	Structures And Improvements - TDP	297,925,440	297,925,440	297,925,440
354.70	Structures And Improvements - General	8,240,028	8,396,157	8,635,004
		$366,181,741	$366,595,200	$368,370,022

Wastewater CSS Operations

		2025	2026	2027
353.00	Land & Land Rights	$5,076,748	$5,076,748	$5,076,748
354.20	Structures And Improvements - Collection	52,348,970	53,823,603	60,314,861
354.30	Structures And Improvements - SPP	25,844,173	25,844,173	25,844,173
354.40	Structures And Improvements - TDP	128,102,238	128,102,238	128,102,238
354.70	Structures And Improvements - General	0	580,901	916,528
		$211,372,129	$213,427,663	$220,254,548

Pennsylvania-American Water Company - Water Operations
Pennsylvania Property Tax

Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2466	Adams	Mt. Joy	30-108-0054 Lot H-0125	$397	$0
2466	Adams	Mt. Joy	30108-0054---000 SD	887	
2466	Adams	Mt. Pleasant	32-105-0050 Lot H-0589	484	
2466	Adams	Mt. Pleasant	32105-0050---000 SD	1,121	
2466	Allegheny	Allegheny County	0059-J-00228-0000	112	
2411	Allegheny	Baldwin Boro.	059-J-375 (877078751)	76,668	
2411	Allegheny	Allegheny County	0059-K-00171-0000	129	
2411	Allegheny	Baldwin Boro.	059-K-171 (877 08000 3)	500	
2411	Allegheny	Baldwin Boro.	0059-K-00171-0000	161	
2411	Allegheny	Elizabeth Twp	0655-P-00245-0000-00 SD	13,973	
2411	Allegheny	Allegheny County	0655-P-00245-0000-00	682	
2411	Allegheny	Lincoln Borough	0655-P-00245-0000-00	4,903	
2411	Allegheny	Allegheny County	0998-J-00001-000	4,316	
2411	Allegheny	Pittsburgh Ward 28	12900-59-J-00264	311	
2421	Allegheny	Pittsburgh Ward 28	12800-40-F-00134	152	
2421	Allegheny	Pittsburgh Ward 28	12800-40-F-00136	76	
2421	Allegheny	Pittsburgh Ward 28	12900-59-J-00228	339	
2421	Allegheny	Pittsburgh Ward 28	12900-59-J-00262	315	
2421	Allegheny	Allegheny County	1132-B-00287-0000-00	4,174	
2411	Allegheny	Allegheny County	1421-G-00093-0000	164	
2411	Allegheny	Jefferson Hills Boro.	1004-N-225	27	
2411	Allegheny	Jefferson Hills Boro.	1421-G-93 SD	638	
2411	Allegheny	Jefferson Hills Boro.	1421-G-93	145	
2411	Allegheny	North Fayette Twp	0410-K-00008-0000	2	
2421	Allegheny	North Fayette Twp	410-K-8	11	
2421	Allegheny	Allegheny County	0556-M-00360-0000	121	
2421	Allegheny	Liberty Boro.	556-M-360		168
2421	Allegheny	South Allegheny SD	0556-M-00360-0000-00 SD	534	
2421	Allegheny	Jefferson Hills Boro.	764-A-65	164	
2411	Allegheny	Jefferson Hills Boro.	764-A-65	37	
2411	Allegheny	Allegheny County	0764-A-00065-0000	42	
2411	Allegheny	Bethel Park Boro.	774-J-475	5	
2411	Allegheny	Allegheny County	0391-L-00195-0000	121	
2411	Allegheny	Bethel Park	391-L-195	514	
2411	Allegheny	Bethel Park	391-L-195	66	
2411	Allegheny	Bethel Park Boro.	774-J-475	1	
2411	Allegheny	Allegheny County	0391-K-00300-0000	9,139	
2411	Allegheny	Bethel Park	391-K-300	38,837	
2411	Allegheny	Bethel Park	391-K-300	5,017	
2411	Allegheny	Allegheny County	0774-J-00475-0000	1	
2411	Allegheny	Elizabeth Twp	998-J-1 SD	19,034	
2411	Allegheny	Elizabeth Twp	998-J-1	2,703	
2411	Allegheny	Elizabeth Twp	1132-B-00287-0000	18,406	
2411	Allegheny	Elizabeth Twp	1132-B-00287-0000-00	2,613	
2411	Allegheny	Port Vue	0465-B-00300-0000	1	
2411	Allegheny	Port Vue	0465-B-00300-0000-00 SD	3	
2444	Armstrong	Rayburn Twp.	118.00-06-02 (39-0-028033)	44	
2444	Armstrong	Rayburn Twp.	118.00-06-02 SD	91	
2431	Beaver	Franklin Twp	61-104-0253-001-1	114	
2431	Beaver	Franklin Twp	61-104-0253-001-1	52	
2431	Beaver	Franklin Twp	61-104-0253-002-1	101	
2431	Beaver	Franklin Twp	61-104-0253-002-1	46	
2431	Beaver	Franklin Twp	61-104-0164-016-1	217	
2431	Beaver	Franklin Twp	61-104-0164-016-1	99	
2431	Beaver	Koppel Boro	32-001-0106-001-1	11	
2431	Beaver	Koppel Boro	32-001-0106-001-1	14	
2431	Beaver	Big Beaver Falls	32-001-0106-001-1	34	
2431	Beaver	North Sewickley Twp	70-016-0210-000-1	18	
2431	Beaver	North Sewickley Twp	70-016-0210-000-1	20	
2431	Beaver	North Sewickley Twp	70-016-0211-000-1	87	

Pennsylvania-American Water Company - Water Operations
Pennsylvania Property Tax

Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2431	Beaver	North Sewickley Twp	70-016-0211-000-1	52	
2431	Beaver	North Sewickley Twp	70-016-0212-000-1	18	
2431	Beaver	North Sewickley Twp	70-016-0212-000-1	20	
2431	Beaver	North Sewickley Twp	70-103-0137-00A-1	190	
2431	Beaver	North Sewickley Twp	70-103-0137-00A-1	100	
2431	Beaver	North Sewickley Twp	70-016-0210-000		49
2431	Beaver	North Sewickley Twp	70-016-0211-000		232
2431	Beaver	North Sewickley Twp	70-016-0212-000		49
2431	Beaver	North Sewickley Twp	70-103-0137-00A-1		507
2431	Beaver	Franklin Twp	61-104-0253-001-1		304
2431	Beaver	Franklin Twp	61-104-0253-002-1		271
2431	Beaver	Franklin Twp	61-104-0164-016-1		577
2431	Berks	Amity Twp	24-5365-13-14-4338	905	
2459	Berks	Amity Twp	24-5365-13-14-4338	2,376	
2401	Berks	Exeter Twp	43-5325-12-95-7098	173	
2401	Berks	Exeter Twp	43-5325-12-95-7098		450
2401	Berks	Exeter Twp	43-5334-06-39-8756	296,105	
2401	Berks	Exeter Twp	43-5334-06-39-8756		774,693
2401	Berks	Exeter Twp	43-5335-14-22-8754	8,591	
2401	Berks	Exeter Twp	43-5335-14-22-8754		21,951
2401	Berks	Exeter Twp	43-5335-18-40-8384	852	
2401	Berks	Exeter Twp	43-5335-18-40-8384		2,230
2401	Berks	Exeter Twp	43-0000-00-00-0042	75	
2401	Berks	Exeter Twp	43-0000-00-00-0042		197
2401	Berks	Exeter Twp	43-5335-20-71-7674	313	
2401	Berks	Exeter Twp	43-5335-20-71-7674		818
2401	Berks	Exeter Twp	43-5336-02-89-8753	3	
2401	Berks	Exeter Twp	4.35336E+13		7
2401	Berks	Exeter Twp	43-5344-05-17-8720	309	
2401	Berks	Exeter Twp	43-5344-05-17-8720		808
2459	Berks	South Heidelberg Twp	51-4365-02-97-2395	31	
2459	Berks	South Heidelberg Twp	51-4375-01-18-3747	41	
2463	Berks	South Heidelberg Twp	51-4375-01-28-0567	363	
2463	Berks	South Heidelberg Twp	51-4375-01-28-0567		866
2463	Berks	Sinking Spring	79-4386-14-34-2455	379	
2463	Berks	Sinking Spring	79-4386-14-34-2455		652
2463	Berks	Sinking Spring	79-4386-14-34-2457	3	
2463	Berks	Sinking Spring	79-4386-14-34-2457		6
2463	Berks	Spring Twp	80-4375-02-99-5074	2	
2463	Berks	Spring Twp	79-4386-14-34-2455		652
2463	Berks	Spring Twp	79-4386-14-34-2457		6
2463	Berks	Spring Twp	80-4375-02-99-5074-001		7,459
2463	Berks	Spring Twp	80-4376-19-62-6387		8,224
2463	Berks	Spring Twp	80-4376-19-62-6387	3,979	
2463	Berks	Spring Twp	80-4376-20-91-4606	1	
2463	Berks	Spring Twp	80-4385-10-45-0164	2	
2463	Berks	Spring Twp	80-4375-02-99-5074-001	3,594	
2463	Berks	Spring Twp	80-4385-10-47-4012	3	
2463	Berks	Spring Twp	80-4385-11-57-0044	2	
2463	Berks	Spring Twp	80-4386-06-49-9825	3	
2463	Berks	Spring Twp	80-4387-18-30-1898	2	
2463	Berks	Spring Twp	80-4397-10-45-8909	3	
2452	Bucks	Lower Makefield Twp	20-001-001-001 SD	1,711	
2452	Bucks	Lower Makefield Twp	20-034-048	1,337	
2452	Bucks	Lower Makefield Twp	20-034-048 SD	5,204	
2452	Bucks	Lower Makefield Twp	20-001-001-001	440	
2452	Bucks	Lower Makefield Twp	20-034-045-002	1,723	
2452	Bucks	Lower Makefield Twp	20-034-045-002 SD	6,707	
2452	Butler	Butler Twp Ward #1	051-40-C8-0000		128
2433	Butler	Butler Twp.	051-40-c8-0000	45	

Pennsylvania-American Water Company - Water Operations
Pennsylvania Property Tax

Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2433	Butler	Butler Twp. Ward #2	052 36 F65A		27
2433	Butler	Butler Twp. Ward #2	052-36-f65a-0000	10	
2433	Butler	Jackson Township	180-4F102-6MF-0001	11	
2433	Butler	Jackson Township	180-4F102-6MF-0001		42
2433	Butler	Jackson Township	180-4F102-6P-0000	67	
2433	Butler	Jackson Township	180-4F102-6P-0000-SD		253
2433	Butler	Oakland Twp.	250 2F20 20	267	
2433	Butler	Oakland Twp.	250 2F20 20		868
2433	Butler	Oakland Twp.	250 2F20 22G	74	
2433	Butler	Oakland Twp.	250 2F20 22G		240
2433	Butler	Oakland Twp.	250 2F20 25B	24	
2433	Butler	Oakland Twp.	250 2F20 25B		79
2433	Butler	Oakland Twp.	250 2F22 15A	126	
2433	Butler	Oakland Twp.	250 2F22 15A		411
2433	Butler	Oakland Twp.	250 2F22 15B	236	
2433	Butler	Oakland Twp.	250 2F22 15B		770
2433	Butler	Oakland Twp.	250 2F22 15C	10	
2433	Butler	Oakland Twp.	250 2F22 15C		33
2433	Butler	Oakland Twp.	250 2F22 15D	12	
2433	Butler	Oakland Twp.	250 2F22 15D		39
2433	Butler	Oakland Twp.	250 2F22 15E	10	
2433	Butler	Oakland Twp.	250 2F22 15E		33
2433	Butler	Oakland Twp.	250 2F22 15F	13	
2433	Butler	Oakland Twp.	250 2F22 15F		43
2433	Butler	Oakland Twp.	250 2F22 15G	37	
2433	Butler	Oakland Twp.	250 2F22 15G		122
2433	Butler	Oakland Twp.	250 2F22 15H	209	
2433	Butler	Oakland Twp.	250 2F22 15H		681
2433	Butler	Butler City Ward #4	564 19 142	60	
2433	Butler	Butler County	564 19 142	37	
2433	Butler	Butler City Ward #4	564- 19- 142-0000		151
2433	Butler	Butler City Ward #4	564 19 168	60	
2433	Butler	Butler City Ward #4	564 19 168	37	
2433	Butler	Butler City Ward #4	564 19 168		151
2433	Butler	Butler City Ward #4	564 19 174	60	
2433	Butler	Butler City Ward #4	564 19 174	37	
2433	Butler	Butler City Ward #4	564 19 174		151
2433	Butler	Butler City Ward #4	564 19 175	60	
2433	Butler	Butler City Ward #4	564 19 175	37	
2433	Butler	Butler City Ward #4	564 19 175		151
2433	Centre	Rush Twp.	05-014-099-0001	2,340	
2472	Centre	Rush Twp.	05-014-,099-,0001 SD		18,079
2472	Centre	Rush Twp.	05-018-019A-0000	73	
2472	Centre	Rush Twp.	05-018-,019B,0000 SD		1,250
2472	Centre	Rush Twp.	05-018-019B-0000	162	
2472	Centre	Rush Twp.	05-018-028-0000	1,357	
2472	Centre	Rush Twp.	05-018-038-0000	22	
2472	Centre	Rush Twp.	05-019-007J-0000	69	
2472	Centre	Rush Twp.	05-019-,029B-0000	81	
2472	Centre	Rush Twp.	05-019-008-0000	706	
2472	Centre	Rush Twp.	05-022-,005-,0000 SD		12,310
2472	Centre	Rush Twp.	05-022-005-0000	1,593	
2472	Centre	Rush Twp.	05-018-,019A,0000 SD		297
2472	Centre	Rush Twp.	05-018-,028,0000 SD		10,482
2472	Centre	Rush Twp.	05-018-.038-,0000 SD		171
2472	Centre	Rush Twp.	05-019-,007J,0000 SD		532
2472	Centre	Rush Twp.	05-019-,008-,0000 SD		5,452
2472	Centre	Walker twp	14-004-002E-000		505
2472	Centre	Walker	14-004-,002E,0000-124-02	12	
2472	Centre	Walker	14-004-002E-0000	73	

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2472	Centre	Philipsburg Boro.	29-102-122A	18	
2472	Centre	Philipsburg Boro.	29-102-122A		47
2472	Chester	Parkesburg Borough	08 030 0249 000	3,330	
2465	Chester	Parkesburg Borough	08 030 0249 000	958	
2465	Chester	Parkesburg Borough	08 030 0249 000		8,053
2465	Chester	Parkesburg Borough	08-06 0068.0000	2,206	
2465	Chester	Parkesburg Borough	0806 00680000	635	
2465	Chester	Parkesburg Borough	0806 00680000	5,341	
2465	Chester	South Coatesville	0902 0001.0000	13,637	
2465	Chester	South Coatesville	0902 00010000		4,926
2465	Chester		0902 00010000		5,026
2465	Chester	South Coatesville	0902 00010000	5,589	
2465	Chester	Coatesville Boro	09-02-0001.0000		46,391
2465	Chester	South Coatesville	0906 00060200	1,103	
2465	Chester	South Coatesville	0906 00060200	2,691	
2465	Chester	South Coatesville	09-06-0006.0200		
2465	Chester	Coatesville Boro-city of	1602 00110000	4,264	
2465	Chester	Coatesville Boro	1602 00110000	1,600	
2465	Chester	Coatesville Boro	16-02-0011.0000		13,283
2465	Chester	Coatesville Boro	16-04-0019.0200		958
2465	Chester	Coatesville Boro	1604 00190200	115	
2465	Chester	Coatesville Boro	0906 00060200		9,156
2465	Chester	Coatesville Boro-city of	1604 00190200	307	
2465	Chester	Coatesville Boro	1604 00290000	55	
2465	Chester	Coatesville Boro-city of	1604 00290000	146	
2465	Chester	Coatesville Boro	16-04-0029.0000		456
2465	Chester	Coatesville Boro	1605 00190200	12	
2465	Chester	Coatesville Boro-city of	1605 00190200	33	
2465	Chester	Coatesville Boro	16-05-0019.0200		103
2464	Chester	East Vincent	2101 00720000	9	
2464	Chester	East Vincent	2101 00720000	4	
2464	Chester	East Vincent	2101 00720000	65	
2464	Chester	East Vincent	2101 00920600	295	
2464	Chester	East Vincent	2101 00920600	114	
2464	Chester	East Vincent	2101 00920600	2,074	
2464	Chester	East Vincent	2101 0093 1400	216	
2464	Chester	East Vincent	2101 00931400	1,522	
2464	Chester	East Vincent	2101 00931400	91	
2464	Chester	East Vincent	2101 00920400	675	
2464	Chester	East Vincent	2101 00920400	261	
2464	Chester	East Vincent	2101 00920400	4,752	
2464	Chester	Coatesville Boro	2802 00200200	239	
2465	Chester	West Caln Twp	2802 00200200	139	
2465	Chester	Coatesville Boro	28-02-0020.0200		1,981
2465	Chester	West Caln Twp	2809 00070000	2,668	
2465	Chester	West Caln Twp	2809 00820500	91	
2465	Chester	West Caln Twp	2809 00070000	1,550	
2465	Chester	Coatesville Boro	28-09-0007.0000		22,149
2465	Chester	Coatesville Boro	28-09-0007.0000		
2465	Chester	Coatesville Boro	28-09-0082.0500		1,302
2465	Chester	Caln Twp	3903 01080000	446	
2465	Chester	Coatesville Boro	38-02-0337.0000		1,915
2465	Chester	Coatesville Boro	38-02-0337.0000		
2465	Chester	Coatesville Boro	38-02-0387.0100		131
2465	Chester	Coatesville Boro	38-02-0387.0100	16	
2465	Chester	Coatesville Boro	38-02M-0126.0000		1,242
2465	Chester	Coatesville Boro	38-02M-0126.0000	150	
2465	Chester	Coatesville Boro	38-02M-0126.0100		759
2465	Chester	Coatesville Boro	38-02-0129.0100		14,151
2465	Chester	Coatesville Boro	39-03-0108.0000		3,701

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2465	Chester	Caln Twp	39-3-108.0	523	
2465	Clarion	Clarion Boro	05-060-001-001-00	1,007	
2443	Clarion	Elk	08-010-144-001-00	457	
2443	Clarion	Elk	08-010-144-002-00-SD	48	
2443	Clarion	Elk	08-010-144-002-00	22	
2443	Clarion	Elk	08-010-232-000-00	1,089	
2443	Clarion	Elk	08-010-232-000-00-SD	2,562	
2443	Clarion	Elk	08-020-001-001-02	65	
2443	Clarion	Elk	08-020-001-001-02-SD	152	
2443	Clarion	Elk	08-020-011-000-00	70	
2443	Clarion	Elk	08-010-231-001-00-SD	219	
2443	Clarion	Elk	08-020-011-000-00	30	
2443	Clarion	Elk	08-010-231-001-00	93	
2443	Clarion	Farmington	10-050-072-001-00	47	
2443	Clarion	Farmington	10-050-072-001-00	24	
2472	Colombia	Briar Creek Twp	07-03-043-00,000	246	
2473	Colombia	Briar Creek Twp	07-03-043-00,000	534	
2473	Colombia	Berwick Boro.	04A-06-001-00,000	352	
2473	Colombia	Berwick Boro.	04B-06-003-00,000	19	
2473	Colombia	Berwick Boro.	04B-06-005-00,000	25	
2473	Colombia	Berwick Boro.	04B-05-020-00,000	330	
2473	Colombia	Berwick Boro.	04B-06-003-00,000	26	
2473	Colombia	Berwick Boro.	04B-06-004-00,000	831	
2473	Colombia	Berwick Boro.	04B-06-005-00,000	34	
2473	Colombia	Berwick Boro.	04B-05-020-00,000	458	
2473	Colombia	Berwick Boro.	04B-06-004-00,000	599	
2473	Colombia	Berwick Boro.	04B-06-002-00,000	558	
2473	Colombia	Berwick Boro.	04B-06-002-00,000	774	
2473	Cumberland	Silver Spring Twp	38-07-0459-011	1,332	
2473	Cumberland	Silver Spring Twp	38-07-0459-011PU	449	
2473	Cumberland	Lower Allen Twp	13-26-0251-001 SD	554	
2473	Colombia	Berwick Boro.	04A-06-001-00,000	488	
2473	Cumberland	East Pennsboro Boro	09-11-3005-006A SD	937	
2461	Cumberland	East Pennsboro Boro	09-11-3005-006A	360	
2461	Cumberland	East Pennsboro Boro	09-11-3005-037 SD	364	
2461	Cumberland	East Pennsboro Boro	09-11-3005-037	140	
2461	Cumberland	East Pennsboro Boro	09-11-3005-040 SD	483	
2461	Cumberland	East Pennsboro Boro	09-11-3005-040	186	
2461	Cumberland	East Pennsboro Boro	09-13-1002-306A	372	
2461	Cumberland	East Pennsboro Boro	09-13-1002-306A SD	967	
2461	Cumberland	Lower Allen Twp	13-26-0251-001	258	
2461	Cumberland	Lower Allen Twp	13-09-0545-011A-SD	130,237	
2461	Cumberland	Lower Allen Twp	13-09-0545-011A	60,638	
2461	Cumberland	New Cumberland Boro	25-25-0006-327	569	
2461	Cumberland	New Cumberland Boro	25-25-0006-338-SD	669	
2461	Cumberland	New Cumberland Boro	25-25-0006-338	320	
2461	Cumberland	New Cumberland Boro	26-23-0541-325-SD	7,525	
2461	Cumberland	New Cumberland Boro	26-23-0541-325	3,605	
2461	Cumberland	New Cumberland Boro	26-24-0809-227-SD	460	
2461	Cumberland	New Cumberland Boro	26-24-0809-227	220	
2461	Cumberland	New Cumberland Boro	25-25-0006-327	1,188	
2462	Dauphin	Derry Twp	24-009-052	760	
2462	Dauphin	Derry Twp	24-009-052	1,417	
2462	Dauphin	South Hanover Twp	56-007-030	6,581	
2462	Dauphin	South Hanover Twp	560070300000000 SD	15,159	
2462	Dauphin	South Hanover Twp	560040130000000 SD	5,796	
2462	Dauphin	South Hanover Twp	56-004-013-000-0000	2,516	
2462	Dauphin	South Hanover Twp	56-009-061 0000000	50	
2462	Dauphin	South Hanover Twp	560090610000000 SD	112	
2462	Dauphin	Central Dauphin	63-045-115 SD	5,509	

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2462	Dauphin	Dauphin County	63-045-115		4,329
2462	Dauphin	Dauphin County	63-045-126		590
2462	Dauphin	Swatara Township	63-045-115 Township	3,726	
2462	Dauphin	Swatara Township	63-045-126 Township	485	
2462	Dauphin	Central Dauphin	63-045-126 SD	717	
2462	Fayette	Brownsville Boro	02-02-0012	236	
2423	Fayette	Brownsville Boro	02-02-0012		177
2423	Fayette	Brownsville Boro	02-02-0013	213	
2423	Fayette	Brownsville Boro	02-02-0013		154
2423	Fayette	Brownsville Boro	02-02-0029	94	
2423	Fayette	Brownsville Boro	02-02-0029		35
2423	Fayette	Brownsville Boro	02-02-0032	129	
2423	Fayette	Brownsville Boro	02-02-0032		70
2423	Fayette	Brownsville Boro	02-02-0044	129	
2423	Fayette	Brownsville Boro	02-02-0044		70
2423	Fayette	Brownsville Boro	02-09-0006	362	
2423	Fayette	Brownsville Boro	02-09-0006		361
2423	Jefferson	Bell Twp	03-001-0704 A	13	
2423	Jefferson	Bell Twp	03-547-0105 B	98	
2423	Jefferson	Bell Twp	03-566-0100	17	
2423	Fayette	Connellsville Twp	06-10-0022-SD		65
2423	Fayette	Connellsville Twp	06-10-0022	40	
2423	Fayette	Dunbar Boro	08-01-0018-01		34
2423	Fayette	Dunbar Twp	09-24-0218	5	
2423	Fayette	Dunbar Twp	09-27-0050	169	
2423	Fayette	Dunbar Twp	09-28-0052	173	
2423	Fayette	Dunbar Twp	09-31-0079	84	
2423	Fayette	Luzerne Twp.	19-06-0059F	5	
2423	Fayette	Menallen Township	22-04-0009-01 F	117	
2423	Fayette	Menallen Township	22-04-0036	98	
2423	Fayette	Menallen Township	22-17-0086 F	19	
2423	Fayette	North Union Twp	25-06-0087	85	
2423	Fayette	North Union Twp	25-22-0126	91	
2423	Fayette	North Union Twp	25-22-0120-01		15,952
2423	Fayette	North Union Twp	25-22-0126		220
2423	Fayette	North Union Twp	25-23-0003		135
2423	Fayette	North Union Twp	25-06-0087		205
2423	Fayette	North Union Twp	25-16-0381-T0	155	
2423	Fayette	North Union Twp	25-16-0381-T0		375
2423	Fayette	North Union Twp	25-22-0120-01	6,727	
2423	Fayette	North Union Twp	25-23-0003	56	
2423	Fayette	South Union Twp	34-42-0019	99	
2423	Fayette	South Union Twp	34-42-0019-T0		237
2423	Fayette	Uniontown City	38-13-0467	2,470	
2423	Fayette	Uniontown City	38-13-0467		5,719
2423	Fayette	Uniontown City	38-13-0467		3,717
2423	Fayette	Uniontown City	38-13-0468	177	
2423	Fayette	Uniontown City	38-13-0468		410
2423	Fayette	Uniontown City	38-13-0468		267
2423	Fayette	Dunbar Boro	08-01-0018-01-SD		58
2423	Fayette	Dunbar Twp	09-24-0218		9
2423	Fayette	Dunbar Twp	09-27-0050		310
2423	Fayette	Dunbar Twp	09-28-0052		317
2423	Fayette	Dunbar Twp	09-31-0079		154
2423	Indiana	White Twp	42-013-112.00-00	1,640	
2441	Indiana	White Twp	42-014-102.01-000	804	
2441	Indiana	White Twp	42-019-0142.00-000	15	
2441	Indiana	White Twp	42-023-102.00-000	394	
2441	Indiana	White Twp	42-033-400.00-000	1,585	
2441	Indiana	White Twp	42-089-212.00-000	30	

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2441	Indiana	White Twp	42-033-421.00-000	3,867	
2441	Indiana	White Twp	42-089-212.00		81
2441	Indiana	White Twp	42-013-112.00-00		4,440
2441	Indiana	White Twp	42-014-102.01-000		2,177
2441	Indiana	White Twp	42-019-0142.00-000		41
2441	Indiana	White Twp	42-023-102.00-000		1,066
2441	Indiana	White Twp	42-033-400.00-000		4,291
2441	Indiana	White Twp	42-033-421.00-000		10,471
2441	Jefferson	Bell Twp.	03-001-0704 A		18
2443	Jefferson	Bell Twp.	03-547-0105 B		139
2443	Jefferson	Punxutanwney Boro	26-004-0201 AA	4,764	
2443	Jefferson	Punxutanwney Area	26-004-0201 AA SD		4,058
2443	Jefferson	Bell Twp.	03-566-0100		24
2443	Lackawanna	Fell Twp	03401-010-008	221	
2491	Lackawanna	Scranton	03401-010-008	1,640	
2491	Lackawanna	Carbondale Twp	05504-010-007	320	
2491	Lackawanna	Carbondale Twp	05504-010-007-SD		3,239
2491	Lackawanna	Scranton	05504-010-007	2,059	
2491	Lackawanna	Dalton Borough	06802-030-00147	143	
2453	Lackawanna	Dalton Borough	06802-030-00147		655
2453	Lackawanna	Dalton Borough	06802-030-00147	300	
2453	Lackawanna	Dalton Borough	06903 040 00401	189	
2453	Lackawanna	Dalton Borough	06903-040-00401		867
2453	Lackawanna	Dalton Borough	06903-040-00401	397	
2453	Lackawanna	Clarks Summit Boro.	10001 030 00100		2,122
2453	Lackawanna	Clarks Summit Boro.	10001-030-00100	1,323	
2453	Lackawanna	Clarks Summit Boro.	1000-103000100	467	
2453	Lackawanna	Clarks Summit Boro.	10006-010-033	296	
2453	Lackawanna	Clarks Summit Boro.	10006 010 033		1,344
2453	Lackawanna	Clarks Summit	1000-6010033	838	
2453	Lackawanna	Clarks Summit Boro.	10007 070 00103		283
2453	Lackawanna	Clarks Summit	1000-707000103	176	
2453	Lackawanna	Clarks Summit Boro.	1007-070-00103	62	
2453	Lackawanna	Scranton	13416-030-00202	389	
2457	Lackawanna	Jefferson Twp	140.03-030-043.03	265	
2457	Lackawanna	Jefferson Twp	140.03-030-086.01	97	
2457	Lackawanna	Jefferson Twp	140.03-030-086.01		187
2457	Lackawanna	Jefferson Twp	14001-010-022	256	
2457	Lackawanna	Jefferson Twp	140-01-010-022 cnty		492
2457	Lackawanna	Jefferson Twp	140-01-010-022	43	
2457	Lackawanna	Jefferson Twp	14003-030-04303	44	
2457	Lackawanna	Jefferson Twp	14003-030-08601	16	
2457	Lackawanna	Jefferson Twp	14003-040-014	29	
2457	Lackawanna	Jefferson Twp	14003-040-014		339
2457	Lackawanna	Jefferson Twp	14003-040-014	176	
2457	Lackawanna	Scranton	14416-010-01203	1,753	
2491	Lackawanna	Roaring Brook Twp	16804-010-001		6,238
2491	Lackawanna	Scranton	16804-010-001	3,241	
2491	Lackawanna	Roaring Brook Twp	16901-010-00103		849
2491	Lackawanna	Roaring Brook Twp	16901-010-00103	76	
2491	Lackawanna	Roaring Brook Twp	16901-010-00103	441	
2491	Lackawanna	Scranton	17701-020-00401	47,785	
2491	Lackawanna	Scranton	17701-020-00401	113,082	
2491	Lackawanna	Scranton	17701-020-005	32,347	
2491	Lackawanna	Scranton	17701-020-005	13,443	
2431	Lancaster	Providence Township	52084500000	1,211	
2431	Lancaster	Creekside	520-82405-0-0000	300	
2431	Lawrence	New Beaver Boro	17-1214-0109.000	29,031	
2431	Lawrence	New Beaver Boro	17-1214-0109.000	4,041	
2431	Lawrence	New Beaver Boro	17-1214-0109.000	16,786	

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2431	Lawrence	Neshannock Twp	2402 (25-459100)	806	
2431	Lawrence	Neshannock Twp	25459100 SD	1,948	
2431	Lawrence	Neshannock Twp	25-459-100	330	
2431	Lawrence	Shenango Twp	31-3910.-0261A.-000 SD	286	
2431	Lawrence	Shenango Twp	31-3910-0261A-000	57	
2431	Lawrence	Union Twp	34-154406	139	
2431	Lawrence	Shenango Twp	3905-0261A-000	144	
2431	Lawrence	Shenango Twp	3905-149 (31-315500)	22	
2431	Lawrence	Shenango Twp	3905-149 (31-315500)	55	
2431	Lawrence	Shenango Twp	31-3905.-0149..-000 SD	110	
2431	Lawrence	Shenango Twp	3910-169E-000	121	
2431	Lawrence	Shenango Twp	3910-169E-000	48	
2431	Lawrence	Shenango Twp	31-3910.-0169E.-000 SD	239	
2431	Lawrence	Union Twp	34-4202.-0173C.-000 SD		285
2431	Lawrence	Union Twp	4202-173C (34-154406UNT)	93	
2401	Lebanon	N. Annville	25:2313572-369555-0000	1,563	
2401	Lebanon	Annville	25 2313572 school	6,444	
2401	Lebanon	S. Londonderry	31:2295404-343517-0000	205	
2401	Lebanon	S. Londonderry	312295404-343517	553	
2401	Lebanon	S. Londonderry	31:2295416-341250-0000	1,693	
2401	Lebanon	S. Londonderry	31:2295416-341250-0000	4,572	
2431	Luzerne	Dallas Bourough	11-E7-00A-020-001 SD	11,179	
2491	Luzerne	Kingston Township	35-F8-00A-009-001	649	
2491	Luzerne	Bear Creek Township	04-K11-00A-010-001		21,211
2491	Luzerne	Plains Township	50-G11-00A-16A-001		1,658
2491	Luzerne	Plains Township	50-G12-00A-010-001		1,030
2491	Luzerne	Plains Township	50-G11-00A-016-001		1,380
2491	Luzerne	Jackson Township	31-F8-00A-093-000	6,773	
2491	Luzerne	Jackson Township	31-G6-00A-004-001 SD		1,882
2491	Luzerne	Lehman Township	40-E7-00A-037-001 SD		5,496
2491	Luzerne	Lehman Township	40-G6-00A-027-001 SD		13,018
2491	Luzerne	Pittston Township	51-E13-00A-08B-001 SD	2,005	
2491	Luzerne	Jenkins Township	33-G12-00A-24A-001	6	
2491	Luzerne	Jenkins Township	33-G12-00A-030-001 SD	2,775	
2491	Luzerne	Dallas Bourough	11-E7-00A-020-001	6,977	
2491	Luzerne	Kingston Township	35-F8-00A-009-000	319	
2491	Luzerne	Bear Creek Township	04-K11-00A-010-001	7,819	
2491	Luzerne	Plains Township	50-G11-00A-16A-001	749	
2491	Luzerne	Plains Township	50-G12-00A-010-001	465	
2491	Luzerne	Plains Township	50-G11-00A-016-001	623	
2491	Luzerne	Jackson Township	31-G6-00A-000	1,629	
2491	Luzerne	Lehman Township	40-E7-00A-037-000	4,812	
2491	Luzerne	Lehman Township	40-G6-00A-027-000	11,398	
2491	Luzerne	Pittston Township	51-E13-00A-08B-000	1,001	
2491	Luzerne	Jenkins Township	33-G12-00A-24A-000	1,131	
2491	Luzerne	Jenkins Township	33-G12-00A-030-000	1,414	
2491	Luzerne	Duryea Borough	14-C-7-1-D1-R2-D1 SD	537	
2491	Luzerne	Duryea Borough	14-C-7-1-D1-R2-D1 (C11-00A-04C)	294	
2491	Luzerne	Plymouth Twp	49-I8NW3-001-001	369	
2491	Luzerne	Plymouth Twp	49-I8NW3-001-001-000		610
2491	Luzerne	Salem Twp	55-03-00A-23H-000	695	
2491	Luzerne	Salem Twp	55-03-00A-23H-000	366	
2491	Luzerne	Salem Twp	03-A-23G-T		
2491	Luzerne	Foster Twp	23-Q9-00A-04A-000 SD	165	
2491	Luzerne	Foster Twp	23-Q9-00A-04A-000	85	
2491	Luzerne	Foster Twp	23-R10S1-003-030-000 SD	224	
2491	Luzerne	Foster Twp	23-R10S1-003-030-000	115	
2491	Luzerne	Foster Twp	23-R9S3-003-03A-000 SD	70	
2491	Luzerne	Foster Twp	23-R9S3-003-03A-000	36	
2491	Luzerne	Foster Twp	23-R9NE3-011-002-000 SD	837	

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2491	Luzerne	Foster Twp	23-R9NE3-011-002-000	431	
2446	McKean	Kane Boro	10-003.302.05	489	
2446	McKean	Kane Boro	10,003.-302-05		354
2446	McKean	Wetmore Twp	30-009-106.14	171	
2446	McKean	Wetmore Twp	30,009.-106-14		214
2446	McKean	Wetmore Twp	30-009-115.00	1,368	
2446	McKean	Wetmore Twp	30,009.-115-00		1,713
2446	Monroe	Coolbaugh Twp	03//8c/1/103	176	
2457	Monroe	Coolbaugh Twp	03/14F/2/199		242
2457	Monroe	Coolbaugh Twp	03/14F/2/199	108	
2457	Monroe	Coolbaugh Twp	3/5/2/11-1		1,123
2457	Monroe	Coolbaugh Twp	3/5/2/11-1	502	
2457	Monroe	Coolbaugh Twp	03/8/1/1-3	1,700	
2457	Monroe	Coolbaugh Twp	3/8/1/1-3		3,800
2457	Monroe	Coolbaugh Twp	3/8C/1/103		393
2457	Monroe	Coolbaugh Twp	3/8C/1/104		393
2457	Monroe	Coolbaugh Twp	03/8c/1/105	178	
2457	Monroe	Coolbaugh Twp	3/8c/1/105		398
2457	Monroe	Coolbaugh Twp	03-8c/1/107	129	
2457	Monroe	Coolbaugh Twp	3/8C/1/107		288
2457	Monroe	Coolbaugh Twp	03/8e/1/253	307	
2457	Monroe	Coolbaugh Twp	3/8e/1/253		686
2457	Monroe	Coolbaugh Twp	03/92574///	413	
2457	Monroe	Coolbaugh Twp	3/92574		923
2457	Monroe	Coolbaugh Twp	03/93090///	4,420	
2457	Monroe	Coolbaugh Twp	3/93090		9,882
2457	Monroe	Coolbaugh Twp	03/9c/1/445/	24	
2457	Monroe	Coolbaugh Twp	3/9c/1/445		53
2457	Monroe	Coolbaugh Twp	03-8c-1-104	176	
2457	Monroe	Coolbaugh Twp	03/4B/2/202	208	
2457	Monroe	Coolbaugh Twp	03/4B/2/202		466
2457	Monroe	Coolbaugh Twp	03/9A/1/324-2	18	
2457	Monroe	Coolbaugh Twp	03/9A/1/324-2		39
2457	Monroe	Coolbaugh Twp	03/8D/1/329	12	
2457	Monroe	Coolbaugh Twp	03/8D/1/329		27
2457	Monroe	Coolbaugh Twp	03/4B/2/203	214	
2457	Monroe	Coolbaugh Twp	03/4B/2/203		479
2457	Monroe	Hamilton Twp.	7/2/1/26		29
2468	Monroe	Hamilton Twp.	7/4/1/28-1c		5,668
2468	Monroe	Hamilton Twp.	7/2/1/6		13,321
2468	Monroe	Hamilton Twp.	7/11/1/30-1C		628
2468	Monroe	Hamilton Twp.	7/2/1/12		349
2468	Monroe	Hamilton Twp.	7/11/1/30-1C	133	
2468	Monroe	Hamilton Twp.	7/2/1/12	74	
2468	Monroe	Hamilton Twp.	7/2/1/26	6	
2468	Monroe	Hamilton Twp.	7/4/1/28-1c	1,200	
2468	Monroe	Hamilton Twp.	7/2/1/6	2,821	
2468	Monroe	Middle Smithfield Twp	09/119480	530	
2457	Monroe	Boro. of Mt. Pocono	10/7/2/3	228	
2457	Monroe	Boro. of Mt. Pocono	10/6/1/21	951	
2457	Monroe	Mt. Pocono	10.2A.1.97		1,123
2457	Monroe	Mt. Pocono	10.6.1.21		1,766
2457	Monroe	Mt. Pocono	10.7.2.3		424
2457	Monroe	Ross Twp	15-1-1-2-2C	2,453	
2457	Monroe	Ross Twp	15.1.1.2-2c SD		11,362
2457	Monroe	Smithfield Twp	16.7C.1.148	165	
2457	Monroe	Smithfield Twp	16.7C.1.136	83	
2457	Monroe	Smithfield Twp	16.7C.1.142	209	
2457	Monroe	Smithfield Twp	16.7C.1.145	170	
2457	Monroe	Smithfield Twp	16.7C.1.136 SD		304

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2457	Monroe	Smithfield Twp	16.7C.1.142 SD		767
2457	Monroe	Smithfield Twp	16.7C.1.145 SD		624
2457	Monroe	Smithfield Twp	16.7C.1.148 SD		605
2457	Montgomery	Norristown	13-00-33264-01-4		13,187
2451	Montgomery	East Norriton Twp	33-00-04702-00-9 School	32,790	
2451	Montgomery	East Norriton Twp	33-00-04702-00-9	6,930	
2451	Montgomery	Limerick Twp	37-00-02163-01-4	2,672	
2464	Montgomery	Limerick Twp	37-00-02163-01-4 SD	10,007	
2464	Montgomery	Upper Prov	61-0000240014	821	
2464	Montgomery	Upper Prov	61-0004730618	821	
2464	Montgomery	Upper Providence Twp	610000240014 SD	3,351	
2464	Montgomery	Upper Providence Twp	610004730618 SD	3,351	
2464	Montgomery	Worcester Twp	67-00-03313-00-4	5,850	
2464	Montgomery	Worcester Twp	67-00-033313-00-4	932	
2456	Northampton	Pen Argyl Borough	D8-3-1-S0625	2,266	
2456	Northampton	Upper Mt. Bethel Twp	C10 17 32 0131		4,667
2456	Northampton	Northampton County	C10-17-32-S0131	869	
2456	Northampton	Upper Mt. Bethel Twp	C9 1 42 0131		
2456	Northampton	Upper Mt. Bethel Twp	C10-17-32-S0131	684	
2456	Northampton	Upper Mt. Bethel Twp	C9 2 33 0131		3,968
2456	Northampton	Upper Mt. Bethel Twp	C9 2 33 0131	581	
2456	Northampton	Upper Mt. Bethel Twp	D9 6A 10 0131	300	
2456	Northampton	Upper Mt. Bethel Twp	C9-1A-9A -0131	560	
2456	Northampton	Upper Mt. Bethel Twp	C9-1A-9A -0131		3,820
2456	Northampton	Upper Mt. Bethel Twp	C9-1A-9A -S0131	711	
2456	Northampton	Northampton County	C9-2-33-S0131	739	
2456	Northampton	Pen Argyl Borough	D8-3-1-S0625	2,728	
2456	Northampton	Pen Argyl Borough	D8 3 1 0625		12,161
2456	Northampton	Upper Mt. Bethel Twp	D9 1 33-1 0131		6,828
2456	Northampton	Upper Mt. Bethel Twp	D9 1 33 0131	1,000	
2456	Northampton	Washington Twp	D9 1 33-2 0134	186	
2456	Northampton	Upper Mt. Bethel Twp	D9-1-33-1-S0131	1,271	
2456	Northampton	Washington Twp	D9 1 34 0134	8	
2456	Northampton	Washington Twp	D9 1 34 0134		57
2455	Northampton	Washington Twp	D9 1 33-2 0134		1,347
2455	Northampton	Washington Twp	D9 1 33-2 0134	251	
2455	Northampton	Upper Mt. Bethel Twp	D9-6A-10-S0131		2,047
2455	Northampton	Northampton County	D9-1-34-0134	11	
2455	Northampton	Northampton County	D9-6A-10-S0131	381	
2456	Northampton	Wind Gap Boro	E8-1-23	39	
2456	Northampton	Wind Gap Boro	E8 1 23 S06 38		122
2456	Northampton	Wind Gap Boro	E8-1-23-S0638	23	
2456	Northampton	Wind Gap Boro	E8-4-3	392	
2456	Northampton	Wind Gap Boro	E8 4 3		1,236
2456	Northampton	Wind Gap Boro	E8-4-3-S0638	235	
2456	Northampton	Lower Mt. Bethel Twp	F10 13 1E-15 SD		802
2455	Northampton	Lower Mt. Bethel Twp	F10-13-1E-15-1701	152	
2455	Northampton	Lower Mt. Bethel Twp	F10-13-1E-15-S0117	109	
2455	Northampton	Lower Mt. Bethel Twp	F10 13 1E-26 SD		6
2455	Northampton	Lower Mt. Bethel Twp	F10-13-1E-26-1701	1	
2455	Northampton	Lower Mt. Bethel Twp	F10-13-1E-26-S0117	1	
2455	Northampton	Bushkill Twp	H7-14-1-0406	5	
2456	Northampton	Bushkill Twp	H7-14-1-0406		41
2456	Northampton	Bushkill Twp	H7-14-1-S0406	7	
2456	Northampton	Bushkill Twp	H7-14-3-0406	102	
2456	Northampton	Bushkill Twp	H7-14-3-0406		757
2456	Northampton	Bushkill Twp	H7-14-3A-0406	213	
2456	Northampton	Bushkill Twp	H7-14-3A-0406		1,584
2456	Northampton	Bushkill Twp	H7-14-3A-S0406	288	
2456	Northampton	Bushkill Twp	H7-14-3-S0406	138	

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2456	Northampton	Bushkill Twp	H7-2-10-0406	71	
2456	Northampton	Bushkill Twp	H7-2-10-0406		524
2456	Northampton	Bushkill Twp	H7-2-10-S0406	95	
2456	Northampton	Bushkill Twp	H7-7-4-0406	64	
2456	Northampton	Bushkill Twp	H7-7-4-0406		472
2456	Northampton	Bushkill Twp	H7-7-4A-0406	694	
2456	Northampton	Bushkill Twp	H7-7-4A-S0406	937	
2456	Northampton	Bushkill Twp	H7 7 4A 0406		5,153
2456	Northampton	Bushkill Twp	H7-7-4-S0406	86	
2456	Northampton	Bushkill Twp	H7-7-6-0406	120	
2456	Northampton	Bushkill Twp	H7-7-6-0406		891
2456	Northampton	Bushkill Twp	H7-7-6-S0406	162	
2456	Northampton	Nazareth Borough	J7-10-20-0421	899	
2456	Northampton	Nazareth Borough	J7 10 20 SD		2,990
2456	Northampton	Nazareth Borough	J7-10-20-S0421	555	
2456	Northampton	Upper Nazareth Twp	J7-11-5-0432		5,313
2456	Northampton	Upper Nazareth Twp	J7-11-5-0432	747	
2456	Northampton	Upper Nazareth Twp	J7-11-5-S0432	985	
2456	Northampton	Bushkill Twp	J7-1-4B-0406	20	
2456	Northampton	Bushkill Twp	J7-1-4B-0406		146
2456	Northampton	Bushkill Twp	J7-1-4B-S0406	26	
2456	Northampton	Bushkill Twp	J7-2-9-0406	155	
2456	Northampton	Bushkill Twp	J7-2-9-0406		1,153
2456	Northampton	Bushkill Twp	J7-2-9-S0406	210	
2456	Northampton	Palmer Twp	K8-5-2A-1-0324	418	
2456	Northampton	Palmer Twp	K8 5 2A-1 SD	3,225	
2456	Northampton	Palmer Twp	K8-5-2A-1-S0324	475	
2456	Northumberland	Delaware Twp	021-00-014-032-B-001-County	694	
2484	Northumberland	McEwensville Boro	030-00-001-017-014	135	
2484	Northumberland	Milton Boro	032-00-018-045-A	497	
2471	Northumberland	Milton Boro.	032-03-002-020-A	70	
2471	Northumberland	Milton Boro.	032-03-002-020-A	55	
2471	Northumberland	Milton Boro.	035-00-021-058-F-008	12,126	
2462	Northumberland	Milton Boro.	035-00-021-058-F-008	9,546	
2462	Northumberland	Milton Boro.	032-00-018-045-A	392	
2471	Northumberland	Point Twp.	039-00-029-015-E	236	
2471	Northumberland	Point Twp.	039-00-029-015-E	127	
2471	Northumberland	West Chillisquaque Twp.	062-00-023-079-A	162	
2471	Northumberland	West Chillisquaque Twp.	062-00-023-079-A	428	
2471	Northumberland	Lewis Twp	026-00-011-007-A SD	2,322	
2471	Northumberland	Lewis Twp	026-00-011-007 SD	251	
2471	Northumberland	Lewis Twp	026-00-011-007	163	
2471	Northumberland	Lewis Twp	026-00-011-007-A	1,505	
2471	Northumberland	Turbotville Boro	055-00-001-001-A	33	
2471	Northumberland	Turbotville Boro	055-00-012-022	461	
2471	Northumberland	Turbotville Boro	055-00-001-001-A SD	55	
2471	Northumberland	Turbotville Boro	055-00-012-022-school	773	
2471	Pike	Delaware Twp	148.04-03-64.002	279	
2468	Pike	Delaware Twp	168.00-01-02.001	31	
2468	Luzerne	Jackson Township	31-F8-00A-093-000 SD		7,825
2491	Pike	Jackson Township	31-F8-00A-093-000		6,844
2491	Pike	Delaware Twp	168.02-01-31	51	
2468	Pike	Delaware Twp	168.02-01-54.008	5	
2468	Pike	Delaware Twp	168.03-04-39.001	4	
2468	Pike	Delaware Twp	148.03-02-01	643	
2468	Pike	Delaware Twp	168.03-05-68.001	4	
2468	Pike	Delaware Twp	168.03-06-16	76	
2468	Pike	Delaware Twp	175.00-01-01	887	
2491	Pike	Lehman Twp.	196.02-02-16	1,609	
2468	Pike	Lehman Twp.	196.04-03-68.001	1,354	

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2468	Pike	Lehman Twp.	188.04-04-46	5	
2491	Pike	Lehman Twp.	189.01-02-22	205	
2491	Pike	Lehman Twp.	189.03-01-12	102	
2491	Pike	Lehman Twp.	192.02-01-26	2,569	
2491	Pike	Lehman Twp.	192.02-01-26	1,422	
2491	Pike	Lehman Twp.	194.01-02-49	639	
2491	Pike	Lehman Twp.	194.01-02-50	5	
2491	Pike	Lehman Twp.	194.01-02-51	5	
2491	Pike	Lehman Twp.	193.02-01-30	102	
2491	Pike	Lehman Twp.	194.03-01-23	102	
2491	Pike	Lehman Twp.	199.02-02-49.002	14	
2491	Pike	Lehman Twp.	188.04-04-46 (060040318)		17
2468	Pike	Lehman Twp.	189.01-02-22 (060075364)		679
2468	Pike	Lehman Twp.	189.03-01-12 (060112402)		340
2468	Pike	Lehman Twp.	194.01-02-49 (060041783)		2,119
2468	Pike	Lehman Twp.	194.01-02-50 (060042916)		17
2468	Pike	Lehman Twp.	194.01-02-51 (060039268)		17
2468	Pike	Lehman Twp.	193.02-01-30 (060043868)		340
2468	Pike	Lehman Twp.	194.03-01-23 (060075366)		340
2468	Pike	Lehman Twp.	199.02-02-49.022 (060112348)		47
2468	Pike	Lehman Twp.	196.04-03-68.001(106510)		4,494
2468	Pike	Lehman Twp.	196.02-02-16 (0102985)	38	
2468	Pike	Delaware Twp	148.03-02-01		1,921
2474	Schuylkill	West Mahanoy Twp	36-13-14	1	
2474	Susquehanna	Liberty Twp.	050.00-01-010.00	80	
2454	Susquehanna	Liberty Twp.	050.00-1,010.00,0000 SD		194
2454	Susquehanna	Susquehanna Boro	054.11-4.060.00.000	1,228	
2454	Susquehanna	Susquehanna Boro	054.11-4,060.00,000 SD	1,749	
2454	Susquehanna	Susquehanna Boro	054.12-2,087.00,000	35	
2454	Susquehanna	Susquehanna Boro	054.12-2,087.00,000-SD	50	
2454	Susquehanna	Susquehanna Boro	054.14-2,102.00,000	287	
2454	Susquehanna	Susquehanna Boro	054-12-2,087.00,000	408	
2454	Susquehanna	Harmony Twp.	055.00-1,002.00,000	5,853	
2454	Susquehanna	Harmony Twp.	055.00-1.002.00.000	2,647	
2454	Susquehanna	Liberty Twp.	070.00-1,002.00,000 SD		394
2454	Susquehanna	Liberty Twp.	070.00-1,002.00,	162	
2454	Susquehanna	Harmony Twp	076.00-1,039,01,000	2,047	
2454	Susquehanna	Harmony Twp.	076.00-1,039.01 .000	878	
2454	Susquehanna	Harmony Twp.	076.00-1.039.00.000	926	
2454	Susquehanna	Harmony Twp.	076.00-1,039,00,000	1,942	
2454	Susquehanna	Thompson Boro.	114.00-2,001.00,000 SD	1,572	
2454	Susquehanna	Thompson Boro.	114.00-2,001.00	694	
2454	Susquehanna	Forest City Boro 2nd Ward	249.15-1,008.00,000		843
2491	Susquehanna	Forest City Boro 2nd Ward	249.15-1,008.00	486	
2491	Union	Buffalo Twp	001-080-001-00000	991	
2471	Union	Buffalo Twp	001-080-001.00000	2,563	
2471	Union	Buffalo Twp	001-080-173-00000		1,850
2471	Union	Buffalo Twp	001-080-173.00000 SD		2,900
2471	Union	East Buffalo Twp	002+042-141.3L000	2,405	
2471	Union	East Buffalo Twp	002-042-093-00001 SD	14,895	
2471	Union	East Buffalo Twp	002-042-093-00001	6,683	
2471	Union	Gregg Twp	003-068-019.10000	441	
2471	Union	Gregg Twp	003-068-019.10000 SD	1,015	
2471	Union	Kelly Twp	006-046-180	226	
2471	Union	Kelly Twp	006-046-180-00000 SD	814	
2471	Union	White Deer Twp	014-053-027.10000	854	
2471	Union	White Deer Twp	014-053-027.10000	237	
2471	Union	White Deer Twp	014-053-039.0000	1,604	
2471	Union	White Deer Twp	014-053-039.00000	445	
2471	Union	White Deer Twp	014-055-148-00000-SD	11,023	

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2471	Union	White Deer Twp	014-055-148.00000	3,056	
2471	Union	White Deer Twp	014-056-066.00000	18,101	
2471	Union	White Deer Twp	014-056-066.00000	5,018	
2471	Union	White Deer Twp	014-056-067.1	387	
2471	Union	White Deer Twp	014-056-067.1	107	
2471	Union	White Deer Twp	014-056-074.00000	1,221	
2471	Union	White Deer Twp	014-056-074.L0000	32,871	
2471	Union	White Deer Twp	014-056-074.L0000	9,112	
2471	Union	White Deer Twp	014-056-074-00000	4,404	
2471	Union	White Deer Twp	014-061-060.1	968	
2471	Union	White Deer Twp	014-061-060.1	268	
2471	Union	White Deer Twp	014-0NM-069.00000	7,132	
2471	Union	White Deer Twp	014-0NM-069.00000	1,977	
2471	Warren	Warren City	WN-823-845700-000 SD		311
2445	Warren	Warren City	WN-823-845700-000	253	
2445	Washington	Canton Township	120-006-00-00-0026-03		1,773
2421	Washington	Canton Township	120-006-00-00-0026-03	261	
2421	Washington	Canton Township	120-006-00-00-0026-03	90	
2421	Washington	Carroll Twp.	130-012-04-02-0001-00	68	
2422	Washington	Cecil Twp	140-006-04-05-0019-00 SD		109
2421	Washington	Cecil Twp	140-006-04-05-0019-00	20	
2421	Washington	Cecil Twp	140-006-04-05-0019-00	27	
2421	Washington	Cecil Twp	140-007-04-02-0043-07	32	
2421	Washington	Cecil Twp	140-007-04-02-0043-07		157
2421	Washington	Cecil Twp	140-007-04-02-0043-07	30	
2421	Washington	Cecil Twp	140-009-00-00-0019-00	36	
2421	Washington	Cecil Twp	140-009-00-00-0019-00		311
2421	Washington	Cecil Twp	140-009-00-00-0019-00	59	
2421	Washington	Cecil Twp	140-009-00-00-0033-03	14	
2421	Washington	Cecil Twp	140-009-00-00-0033-03		3
2421	Washington	Cecil Twp	140-009-00-00-0033-03	0	
2421	Washington	Cecil Twp	140-011-01-05-0016-00		13
2421	Washington	Cecil Twp	140-011-01-05-0016-00	2	
2421	Washington	Cecil Twp	140-011-01-05-0016-00	15	
2421	Washington	Cecil Twp	140-011-01-06-0009-00		39
2421	Washington	Cecil Twp	140-011-01-06-0009-00	7	
2421	Washington	Cecil Twp	140-011-01-06-0009-00	19	
2421	Washington	Cecil Twp	140-010-00-00-0046-01	14	
2421	Washington	Chartiers Twp	170-009-00-00-0019-00	6	
2421	Washington	Chartiers Twp	170-009-00-00-0019-00	0	
2421	Washington	Chartiers Twp	170-009-00-00-0019-00	1	
2421	Washington	Donegal Township	230-011-00-00-0027-00	290	
2421	Washington	Donegal Township	230-011-00-00-0027-00	364	
2421	Washington	Donegal Township	230-011-00-00-0027-00 SD		1,664
2421	Washington	Donegal Township	230-011-00-00-0028-00	106	
2421	Washington	Donegal Township	230-011-00-00-0028-00	133	
2421	Washington	Donegal Township	230-011-00-00-0028-00 SD		607
2421	Washington	Donegal Township	230-011-00-00-0035-00	88	
2421	Washington	Washington County	230-011-00-00-0035-00	70	
2421	Washington	Donegal Township	230-011-00-00-0035-00		403
2421	Washington	Washington County	320-007-00-00-0027-02	79	
2421	Washington	Fallowfield Twp	320-007-00-00-0027-02	60	
2421	Washington	Fallowfield Twp	320-007-00-00-0027-02		622
2421	Washington	Independence Twp	370-005-02-04-0015-01		4
2421	Washington	Independence Twp	370-003-00-00-0017-18		1
2421	Washington	Independence Twp	370-005-02-04-0015-01	1	
2421	Washington	Independence Twp	370-005-02-04-0015-01	0	
2421	Washington	Mt. Pleasant	460-009-01-02-0033-00		3
2421	Washington	Mt. Pleasant	460-009-01-02-0033-00	1	
2421	Washington	Mt. Pleasant	460-009-01-02-0033-00	0	

Pennsylvania-American Water Company - Water Operations
Pennsylvania Property Tax

Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2421	Washington	North Franklin Twp	510-005-00-00-0006-03		2,605
2421	Washington	North Franklin Twp	510-005-00-00-0006-03	379	
2421	Washington	North Franklin Twp	510-005-00-00-0006-03	195	
2421	Washington	North Strabane Twp.	520-001-00-00-0012-00		25,693
2421	Washington	North Strabane Twp.	520-001-00-00-0012-00	3,521	
2421	Washington	North Strabane Township	520-001-00-00-0012-00	4,876	
2421	Washington	North Strabane Twp.	520-001-00-00-0014-00		271
2421	Washington	North Strabane Twp.	520-001-00-00-0014-00	51	
2421	Washington	North Strabane Twp.	520-001-00-00-0014-00	37	
2421	Washington	North Strabane Twp.	520-003-00-00-0004-00		92
2421	Washington	North Strabane Twp.	520-003-00-00-0004-00	17	
2421	Washington	North Strabane Twp.	520-003-00-00-0004-00	13	
2421	Washington	North Strabane Twp.	520-014-01-00-0016-01		13
2421	Washington	North Strabane Twp.	520-014-01-00-0016-01	2	
2421	Washington	North Strabane Twp.	520-014-01-00-0016-01	2	
2421	Washington	Smith Township	570-006-00-00-0023-00	8	
2421	Washington	Smith Township	570-006-00-00-0023-00-SD		48
2421	Washington	Smith Township	570-006-00-00-0023-00	5	
2421	Washington	Smith Township	570-018-00-00-0003-00	13	
2421	Washington	Smith Township	570-018-00-00-0003-00-SD		82
2421	Washington	Smith Township	570-018-00-00-0003-00	9	
2421	Washington	Smith Township	570-022-00-00-0012-01	5	
2421	Washington	Smith Township	570-022-00-00-0012-01-SD		33
2421	Washington	Smith Township	570-022-00-00-0012-01	3	
2421	Washington	South Franklin Twp.	590-005-02-01-0001-04	29	
2421	Washington	South Franklin Twp.	590-005-02-01-001-04		397
2421	Washington	South Franklin Twp.	590-005-02-01-0001-04	69	
2421	Washington	South Strabane Twp.	600-003-04-02-0002-02 SD		13
2421	Washington	South Strabane Twp.	600-003-04-02-0002-02	1	
2421	Washington	South Strabane Twp.	600-003-04-02-0002-02	2	
2421	Washington	Union Twp	640-001-01-01-0008-00	0	
2422	Washington	Union Twp	640-001-01-01-0008-00		3
2422	Washington	Union Twp	640-001-01-01-0008-00	0	
2422	Washington	Union Twp	640-007-00-00-0016-02	2	
2422	Washington	Union Twp	640-007-00-00-0016-02		13
2422	Washington	Union Twp	640-007-00-00-0016-02	24	
2422	Washington	Washington County	640-007-00-00-0038-00	305	
2422	Washington	Union Twp	640-007-00-00-0038-00	149	
2422	Washington	Union Twp	640-007-00-00-0038-00		2,135
2422	Washington	Union Twp	640-007-01-01-0010-00	10	
2422	Washington	Union Twp	640-007-01-01-0010-00	5	
2422	Washington	Union Twp	640-007-01-0010-00		72
2422	Washington	Union Twp	640-007-01-01-0011-00	13	
2422	Washington	Union Twp	640-007-01-01-0011-00	6	
2422	Washington	Union Twp	640-007-01-01-0011-00		88
2422	Washington	Union Twp	640-007-02-03-0005-00	160	
2422	Washington	Union Twp	640-007-02-03-0005-00	78	
2422	Washington	Union Twp	640-007-02-03-0005-00		1,120
2422	Washington	Union Twp	640-007-02-03-0006-00		123
2422	Washington	Union Twp	640-007-02-03-0006-00	32	
2422	Washington	Union Twp	640-007-02-03-0006-00	18	
2422	Washington	Union Twp	640-007-02-03-0007-00	17	
2422	Washington	Union Twp	640-007-02-03-0007-00	20	
2422	Washington	Union Twp	640-007-02-03-0007-00		117
2422	Washington	Union Twp	640-007-02-03-0010-00	2	
2422	Washington	Union Twp	640-007-02-03-0010-00	24	
2422	Washington	Union Twp	640-007-02-03-0010-00		12
2422	Washington	Union Twp	640-007-02-06-0001-00	6	
2422	Washington	Union Twp	640-007-02-06-0001-00	3	
2422	Washington	Union Twp	640-007-02-06-0001-00		40

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Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2422	Washington	Union Twp	640-007-02-06-0011-01	25	
2422	Washington	Union Twp	640-007-02-06-0011-01	12	
2422	Washington	Union Twp	640-007-02-06-0011-01		177
2422	Washington	Union Twp	640-007-07-00-0016-00	1	
2422	Washington	Union Twp	640-007-07-00-0016-00		7
2422	Washington	Union Twp	640-007-07-00-0016-00	0	
2421	Washington	West Pike Run Twp	700-012-04-00-0024-00	9	
2421	Washington	West Pike Run Twp	700-012-04-00-0024-00	7	
2421	Washington	West Pike Run Twp	700-012-04-00-0024-00		54
2421	Washington	City of Washington Ward 5	750-059-00-01-0009-01	15	
2421	Washington	City of Washington Ward 5	750-059-00-01-0009-01	38	
2421	Washington	City of Washington Ward 5	750-059-00-01-0009-01	2	
2421	York	Fairview Twp.	27-000-04-0001-A0-00000	23	
2421	York	Fairview Twp.	270000400001A000000-SD		44
				$1,573,805	$1,332,488

Total	**$2,906,293**

Pennsylvania-American Water Company - Wastewater SSS General Operations
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Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2467	Chester	Valley Twp	3802-0129010	$1,651	$0
2467	Chester	Valley Twp	38-02-0337-E	223	
2467	Chester	Valley Twp	38-02-387.010-E	15.24	
2467	Chester	Valley Twp	38-02M-0126-E	144.84	
2467	Chester	Valley Twp	38-02M-0126.010-E	89	
2467	Chester	Valley Twp	38-02M-0126.0100		759
2467	Chester	Valley Twp	3802-03870100		14
2467	Chester	Valley Twp	3802-M01260100	92	
2467	Chester	Valley Twp	3802-01290100	1,705	
2467	Chester	Valley Twp	2809-00820500	157	
2467	Chester	Valley Twp	3802-033700000	231	
2467	Chester	Valley Twp	3802-M012600000		132
2447	Clarion	Clarion Boro	05-060-001-001-00	1,365	
2447	Clarion	Clarion Boro	05-060-055-000-00	39	
2447	Clarion	Clarion Boro	05-060-055-000-00	53	
2447	Clarion	Clarion Boro	05-060-043-000-00	7	
2447	Clarion	Clarion Boro	05-060-043-000-00	10	
2447	Clarion	Clarion Twp.	06-010-149-000-00	72	
2447	Clarion	Clarion Twp.	06-010-149-000-00 SD	183	
2447	Clarion	Clarion Twp.	06-040-039-009-00	6	
2447	Clarion	Clarion Twp.	06-040-039-009-00 SD	15	
2447	Clarion	Clarion Twp.	06-040-043-000-00	83	
2447	Clarion	Clarion Twp.	06-040-043-000-00	209	
2447	Clarion	Clarion Twp.	06-040-122-004-00	72	
2447	Clarion	Clarion Twp.	06-040-122-004-00	183	
2447	Clarion	Elk	08-010-144-001-00-SD	998	
2447	Clarion	Monroe	19-030-039-000-00	9,772	
2447	Clarion	Monroe	19-030-039-000-00	24,092	
2447	Clarion	Paint Twp	21-025-068-000-00	66	
2438	Clarion	Paint Twp	21-025-068-000-00-SD	151	
2438	Clarion	Paint Twp	21-020-018-000-00	75	
2438	Clarion	Paint Twp	21-030-034-001-00	46	
2438	Clarion	Paint Twp	21-020-018-000-00	33	
2438	Clarion	Paint Twp	21-030-034-001-00	20	
2438	Clarion	Strattanville Boro	32-010-001-001-01	240	
2447	Clarion	Strattanville Boro	32-010-001-001-01 SD	435	
2469	Monroe	Middle Smithfield Twp	09.119480		1,978
2469	Monroe	Middle Smithfield Twp	09/5A/3/6	166	
2469	Monroe	Middle Smithfield Twp	09.5A.3.6		620
2469	Monroe	Boro. of Mt. Pocono	10/2A/1/97	605	
2485	Northumberland	Delaware Twp	021-00-014-032-B-001	389	
2485	Northumberland	Delaware Twp	021-00-014-056-B-001-County	147	
2485	Northumberland	Delaware Twp	021-00-014-056-B-001	82	
2485	Northumberland	McEwensville Boro	030-00-001-017-014 SD	247	
2469	Pike	Delaware Twp	168.00-01-02.001		94
2469	Pike	Delaware Twp	168.02-01-31		152
2469	Pike	Delaware Twp	168.02-01-54.008		16
2469	Pike	Delaware Twp	168.03-04-39.001		12
2469	Pike	Delaware Twp	148.04-03-64.002		832
2469	Pike	Delaware Twp	168.03-05-68.001		12
2469	Pike	Delaware Twp	168.03-06-16		227

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Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2469	Pike	Delaware Twp	175.00-01-01		2,649
2469	Schuylkill	West Mahanoy Twp	36-13-14 SD	3	
2460	Wyoming	Overfield	21-053.0-171-00-00-00	50	
2475	Wyoming	Overfield	21-053.0-047-00-00-00	12	
2475	Wyoming	Overfield	21-053.0-171-00-00-00 SD	140	
2475	Wyoming	Overfield	21-053.0-047-00-00-00	34	
2460	York	Fairview Twp.	270000 0700620000000	761	
2460	York	Fairview Twp.	270000 0700620000000		1,469
2460	York	Fairview Twp.	27-000-13-0006-B0-00000	543	
2460	York	Fairview Twp.	27-000-13-0006-B0-00000		1,058
2460	York	Fairview Twp.	27-000-23-0234-A0-00000	887	
2460	York	Fairview Twp.	27000230234A000000-SD		1,728
2460	York	Fairview Twp.	27-000-23-0240-D0-00000	8,796	
2460	York	Fairview Twp.	27000230240D000000-SD		17,138
2460	York	Fairview Twp.	270003500430000000-SD		198
2460	York	Fairview Twp.	27-000-35-0043-00-00000	102	
2460	York	Fairview Twp.	27000QG0086D00000-SD		526
2460	York	Fairview Twp.	27-000-QG-0086-D0-00000	270	
2460	York	Fairview Twp.	27-000-QG-0089-D0-0000		903
2460	York	Fairview Twp.	27-000-QG-0089-D0-00000	463	
2460	York	Fairview Twp.	27-000-RE-0132-00-00000		29
2460	York	Fairview Twp.	27-000-RE-0132-00-00000	15	
2460	York	Fairview Twp.	270000 RF00006B00000		151
2460	York	Fairview Twp.	27-000-RF-0006-B0-00000	78	
2460	York	Fairview Twp.	270000 RF0056A000000		1,225
2460	York	Fairview Twp.	27-000-RF-0056-A0-00000	635	
2460	York	Fairview Twp.	27-000-RF-0099.00-00000		9,224
2460	York	Fairview Twp.	27-000-RF-0099-00-00000	4,734	
2460	York	Fairview Twp.	27-000-RF-0099.G0-00000		44
2460	York	Fairview Twp.	27-000-RF-0099-G0-00000	23	
2460	York	Fairview Twp.	270000 RF0170A000000		6,359
2460	York	Fairview Twp.	27-000-RF-0170-A0-00000	3,264	
2460	York	Fairview Twp.	270000 RF0239K000000-SD		38
2460	York	Fairview Twp.	27-000-RF-0239-K0-00000	20	
2460	York	Fairview Twp.	27-000-SF-0067-00-00000		726
2460	York	Fairview Twp.	27-000-SF-0067-00-00000	377	
2460	York	Fairview Twp.	27-000-SF-0067.A0-0000		533
2460	York	Fairview Twp.	27-000-SF-0067-A0-00000	273	
2460	York	Fairview Twp.	27-000-SF-0068-00-00000		711
2460	York	Fairview Twp.	27-000-SF-0068-00-00000	369	
2460	York	Fairview Twp.	27-000-SF-0068.A0-00000		707
2460	York	Fairview Twp.	27-000-SF-0068-A0-00000	363	
2460	York	Fairview Twp.	27-000-SF-0069-00-00000		848
2460	York	Fairview Twp.	27-000-SF-0069-00-00000	435	
2460	York	Fairview Twp.	27-000-SF-0069.A0-00000		30
2460	York	Fairview Twp.	27-000-SF-0069-A0-00000	15	
2460	York	Fairview Twp.	27-000SF-0069.B0-00000		12,765
2460	York	Fairview Twp.	27-000-SF-0069-B0-00000	6,618	
2460	York	Fairview Twp.	27-000-SF-0080-A0-00000		192
2460	York	Fairview Twp.	27-000-SF-0080-A0-00000	99	
2460	York	Fairview Twp.	27-000-SF-0081.00-00000	5,065	

Pennsylvania-American Water Company - Wastewater SSS General Operations
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2460	York	Fairview Twp.	270000 SF00810000000		9,769
2494	York	City of York	14-628-16-0106.B0-00000	12	
2494	York	City of York	14-628-16-0106.B0-00000	4	
2494	York	City of York	14-628-16-0106.B0-00000	24	
2494	York	City of York	36-000-JI-0040.Q0-00000 SD		19,924
2494	York	Manchester	36-000-JI-0040.Q0.00000	6,920	
2494	York	Manchester	36-000-JI-0038.00-00000	271,367	
2494	York	City of York	36-000-JI-003800-00000 SD		781,289
2494	York	Manchester	36-000-JI-0039.00-00000	241	
2494	York	City of York	36-000-JI-003900-00000 SD		694
				$357,182	$875,778

Total	**$1,232,960**

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Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2412	Allegheny	Allegheny County	0465-B-00300-0000	$1	$0
2412	Allegheny	Allegheny County	0059-J-00262-0000	104	
2412	Allegheny	Allegheny County	0059-J-00264-0000	103	
2412	Allegheny	Allegheny County	0040-F-00134-0000	50	
2412	Allegheny	Allegheny County	0040-F-00136-0000	25	
2412	Allegheny	Allegheny County	0059-J-00375-0000	19,719	
2412	Allegheny	Allegheny County	0066-C-00030-0000-00	50,411	
2412	Allegheny	Allegheny County	0066-C-00030-0001-00	2,158	
2412	Allegheny	Allegheny County	0066-C-00200-0000-00	9	
2412	Allegheny	Allegheny County	0066-C-00205-0000-00	147	
2412	Allegheny	Allegheny County	0066-C-00218-0000-00	67	
2412	Allegheny	Allegheny County	0066-C-00219-0000-00	825	
2412	Allegheny	Allegheny County	0066-C-00224-0000-00	134	
2412	Allegheny	Allegheny County	0066-C-00230-0000-00	8	
2412	Allegheny	Scott Twp	66-c-30-0001	2,676	
2412	Allegheny	Scott Twp	66-c-30-0001 SD	6,775	
2412	Allegheny	Greentree Borough	0066-C-200	6	
2412	Allegheny	Allegheny County	66-C-200	30	
2412	Allegheny	Greentree Borough	0066-C-205	106	
2412	Allegheny	Allegheny County	66-C-205	503	
2412	Allegheny	Greentree Borough	0066-C-218	48	
2412	Allegheny	Allegheny County	66-C-218	230	
2412	Allegheny	Greentree Borough	0066-C-219	592	
2412	Allegheny	Allegheny County	66-C-219	2,817	
2412	Allegheny	Greentree Borough	0066-C-224	96	
2412	Allegheny	Allegheny County	66-C-224	458	
2412	Allegheny	Greentree Borough	0066-C-230	5	
2412	Allegheny	Allegheny County	66-C-230	26	
2412	Allegheny	Greentree Borough	0066-C-30	36,142	
2412	Allegheny	Allegheny County	066-C-30-1	172,043	
2412	Allegheny	Allegheny County	0304-M-00395-0000	2,599	
2412	Allegheny	Duquesne City	0304-M-00395-0000	8,250	
2412	Allegheny	Duquesne City	304-M-395-SD	9,128	
2412	Allegheny	Allegheny County	0242-M-00136-0000-00	166	
2412	Allegheny	Allegheny County	0309-A-00078-0000-00	421	
2412	Allegheny	Dravosburg Boro	0309-A-00078-0000-00		1,372
2412	Allegheny	Allegheny County	0308-G-00109-0000-00	5,850	
2412	Allegheny	McKeesprt City	0308-G-00109-0000-00	13,168	
2412	Allegheny	McKeesprt City	0308-G-00109-0000-00		19,070
2412	Allegheny	Allegheny County	0308-G-00132-0000-00	2,744	
2412	Allegheny	McKeesprt City	0308-G-00132-0000-00	5,929	
2412	Allegheny	McKeesprt City	0308-G-00132-0000-00		8,946
2412	Allegheny	Allegheny County	0308-G-00145-0000-00	8	
2412	Allegheny	McKeesprt City	0308-G-00145-0000-00	26	
2412	Allegheny	McKeesprt City	0308-G-00145-0000-00		27
2412	Allegheny	Allegheny County	0309-M-00160-0000-00	1,799	
2412	Allegheny	Dravosburg Boro	0309-M-00160-0000-00	2,392	
2412	Allegheny	Dravosburg Boro	242-M-00136-0000-00	220	
2412	Allegheny	Dravosburg Boro	0309-A-00078-0000-00	560	
2412	Allegheny	Dravosburg Boro	242-M-00136-0000-00		540
2412	Allegheny	Dravosburg Boro	0309-M-00160-0000-00		5,864
2412	Allegheny	Allegheny County	0380-B-00141-0000-00	214	
2412	Allegheny	McKeesprt City	0380-B-00141-0000-00	589	
2412	Allegheny	McKeesprt City	0380-B-00141-0000-00		698
2412	Allegheny	Allegheny County	0410-K-00008-0000	4	
2412	Allegheny	Allegheny County	0463-S-00010-0000-00	26	
2412	Allegheny	McKeesprt City	0463-S-00010-0000-00	83	
2412	Allegheny	McKeesprt City	0463-S-00010-0000-00		84
2412	Allegheny	Allegheny County	0464-E-00157-0000-00	173	
2412	Allegheny	McKeesprt City	0464-E-00157-0000-00	514	
2412	Allegheny	McKeesprt City	0464-E-00157-0000-00		565
2412	Allegheny	Allegheny County	0464-E-00180-000-00	3,057	
2412	Allegheny	McKeesprt City	0464-E-00180-000-00	5,691	
2412	Allegheny	McKeesprt City	0464-E-00180-000-00		9,964

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Profit Center	County	Municipality	Parcel Number	July - Dec 2024	Jan - June 2025
2412	Allegheny	Allegheny County	0464-E-00210-0000-00	1,263	
2412	Allegheny	McKeesprt City	0464-E-00210-0000-00	2,655	
2412	Allegheny	McKeesprt City	0464-E-00210-0000-00		4,118
2412	Allegheny	Allegheny County	0464-R-00325-0000-00	208	
2412	Allegheny	McKeesprt City	0464-R-00325-0000-00	386	
2412	Allegheny	McKeesprt City	0464-R-00325-0000-00		678
2412	Allegheny	Allegheny County	0555-C-00203-0000-00	303	
2412	Allegheny	McKeesprt City	0555-C-00203-0000-00	655	
2412	Allegheny	McKeesprt City	0555-C-00203-0000-00		988
2412	Allegheny	Baldwin Boro.	059-J-375 (877078751)	24,626	
2492	Lackawanna	Scranton	13416-030-00202	88	
2492	Lackawanna	Jefferson Twp	140.03-030-043.03		509
2492	Lackawanna	Scranton	14416-010-01203	441	
2492	Lackawanna	Scranton	14416-010-01204	1,556	
2492	Lackawanna	Scranton	14416-010-01204	353	
2492	Lackawanna	Scranton	14512-010-028	1,708	
2492	Lackawanna	Scranton	14512-010-028	529	
2492	Lackawanna	Scranton	14614-030-054	88	
2492	Lackawanna	Dunmore Borough	14614-030-054	53	
2492	Lackawanna	Dunmore Borough	14614-030-054 SD		154
2492	Lackawanna	Scranton	14615-010-014	132	
2492	Lackawanna	Dunmore Borough	14615-010-014	79	
2492	Lackawanna	Dunmore Borough	14615-010-014 Boro		232
2492	Lackawanna	Scranton	15516-030-00101	1,175	
2492	Lackawanna	Scranton	15516-030-00101	441	
2492	Lackawanna	Scranton	15707-020-017	2,469	
2492	Lackawanna	Scranton	15707-020-017	6,165	
2492	Lackawanna	Scranton	15718-020-00401	1,786	
2492	Lackawanna	Scranton	15718-020-00401	529	
2492	Lackawanna	Scranton	16707-050-075	175	
2492	Lackawanna	Scranton	16707-050-075	40	
2492	Lackawanna	Scranton	16709-010-001	373,771	
2492	Lackawanna	Scranton	16709-010-001	148,319	
2492	Lackawanna	Roaring Brook Twp	16804-010-001	558	
				$930,480	$53,811

Total	**$984,291**

Property REVIEW NOTES

COMPANY NAME: PA-AW

RETURN / TAX TYPE: PURTA Payment

TAX PERIOD / YEAR: *2025*

DUE DATE: 5/1/25

PREPARER: (Sign)+(Date) 4/25/25 Holly Grillo
Holly Grillo

REVIEWED BY: Michael Mupo 4/25/25
(Sign)+(Date) *Michael Mupo*

Comptroller
(Sign)+ (Date)

ONLINE FILING
□ **YES** **X NO**

Date Filed Online:

PAY TYPE
CHECK **X ACH**

DOCUMENTATION:
___X__ Review Notes (this form)

_____ Check / ACH Confirmation
___X__ Return / letters to be mailed
___X___ Disbursement Request
_____ Online filings and other screen shots
___X__ Work papers
___X__ Source Docs
_____ Account Reconciliation
__X____ Disbursement by Originator

Calendar: _____ ***SAP:*** _____

Scanned: _____ ***Approved:*** _____

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
			PA Department of Revenue Total = $2,091,189

DATE MAILED *(if different than check date)*:

CALENDAR UPDATED:

Approve Invoice 000002963893

Show Detail Pane | Unified Dashboard | Display DP | Add Attachment | Display Image | Display Attachments | View Log | Dele

opentext™ | Vendor Invoice Management for SAP® Solutions

Invoice Summary | Additional Details

Vendor	0000202044	PA Department of Revenue	Document ID	2963893	
Vendor Invoice #	2025PURTAPYMT		Payment Terms	ADUR	Payable immediately Due net
Company Code	1024		Invoice Date	04/25/2025	
Invoice Amount	2,091,189.00				
Net Amount	2,091,189.00	USD	Tax Code		

VAT balance: 0.00 Balance: 0.00

Please Enter or Change G/L Account Information

Co...	G/L Acc	Short Text	D/C indic.	Item Amount	Cost Ctr	WBS Elem.	Order	Profit Ct
1024	16510000	Prepaid Taxes	Debit	2,091,189.00				2401
1024			Debit					
1024			Debit					
1024			Debit					
1024			Debit					
1024			Debit					
1024			Debit					
1024			Debit					

Time Zone: EST

Approver	Time Stamp	Logged Action	D..	Comments Summary
BATCH WF	04/25/25 10:40:36	Invoice submitted for Approval		

pennsylvania
DEPARTMENT OF REVENUE
HARRISBURG PA 17128-2005

TAX
PENNSYLVANIA-AMERICAN WATER COMPANY
PO BOX 2738
CAMDEN NJ 08101-2738

Date Issued	04/25/2025
Letter ID	L0034455855
FEIN	**-***8096
Account ID	80015922201

Public Utility Realty (PURTA) Statement of Account

This is a Statement of Account for the Public Utility Realty (PURTA) account for the above-listed taxpayer.

What information is included in the Statement of Account?	Tax periods shown below include a summary and details of the three most recent periods that have been filed, periods that do not have a zero balance and periods for which we have not yet received your return. This Summary of Periods includes interest as of the Date Issued above.

Summary of Periods - Public Utility Realty (PURTA) 80015922201

Filing Period	Transaction Type	Liability Amount	Payments/ Credits	Refunds/ Credit Transfers	Balance
December 31, 2024	Tax	$0.00	$0.00	$0.00	$0.00
• Credit/Payment Hold	Interest	$0.00			
	Penalties	$0.00			
	Fees	$0.00			
	Adjustments	$0.00			
December 31, 2023	Tax	$2,148,592.00	-$2,148,592.00	$0.00	$0.00
	Interest	$0.00			
	Penalties	$0.00			
	Fees	$0.00			
	Adjustments	$0.00			
December 31, 2022	Tax	$2,116,279.00	-$2,161,040.00	$44,761.00	$0.00
	Interest	$0.00			
	Penalties	$0.00			
	Fees	$0.00			
	Adjustments	$0.00			

Summary of Periods -	Public Utility Realty (PURTA) 80015922201				
Filing Period	**Transaction Type**	**Liability Amount**	**Payments/ Credits**	**Refunds/ Credit Transfers**	**Balance**
December 31, 2021	Tax	$1,964,039.00	-$1,964,039.00	$0.00	$0.00
	Interest	$0.00			
	Penalties	$0.00			
	Fees	$0.00			
	Adjustments	$0.00			
			Total Balance of Filed Periods:		$0.00

The sections below contain the Tax Period Details that were used to calculate the totals shown in the previous Summary of Periods sections.

Period Details - Public Utility Realty (PURTA) 80015922201

Filing Period December 31, 2024

Transaction Type	Effective Date		Amount
Hold Pending Return	May 01, 2024		$1,949,237.00
Payment	May 01, 2024		-$1,949,237.00
		Period Total:	$0.00

Filing Period December 31, 2023

Transaction Type	Effective Date		Amount
Return Credit	September 16, 2024		-$15,952.00
Return Credit	September 16, 2024		-$105,867.00
Return Credit	September 16, 2024		-$16,379.00
Return Credit	September 16, 2024		-$15,214.00
Return Tax	September 16, 2024		$2,148,592.00
Payment	September 06, 2024		-$38,246.00
Payment	May 01, 2023		-$1,912,173.00
Credit from Prior Period	April 29, 2022		-$44,761.00
		Period Total:	$0.00

Filing Period December 31, 2022

Transaction Type	Effective Date		Amount
Return Credit	September 15, 2023		-$7,290.00
Return Credit	September 15, 2023		-$10,243.00
Return Tax	September 15, 2023		$2,482.00
Return Tax	September 15, 2023		$22,608.00
Return Tax	September 15, 2023		$2,091,189.00
Credit Carry Forward	April 29, 2022		$44,761.00
Payment	April 29, 2022		-$2,143,507.00
		Period Total:	$0.00

Filing Period December 31, 2021

Transaction Type	Effective Date		Amount
Payment	September 15, 2022		-$1,452,453.00
Tax	July 27, 2022		$1,964,039.00
Payment	April 30, 2021		-$496,784.00
Payment	May 01, 2019		-$7,455.00
Payment	May 01, 2017		-$4,263.00
Payment	April 29, 2016		-$3,084.00
		Period Total:	$0.00

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

IN REPLY PLEASE REFER TO OUR FILE NUMBER

212285

September 5, 2025

PENNSYLVANIA AMERICAN WATER COMPANY
CHRISTINA CHARD
852 WESLEY DRIVE
MECHANICSBURG PA 17055

Dear Christina Chard,

The Commission submitted a request for pre-payment of Pennsylvania American Water Company's estimated Public Utility Commission assessment for fiscal year 2025-26. This pre-payment of $3,200,000.00 was an estimate based on the revenues shown on your Company's GAO-24 submission and the Commission's fiscal year 2025-26 approved budget. The following is a summary of the actual invoice amount less this pre-payment:

Description	Amount
PA Public Utility Commission 2025-26 Assessment	$4,680,497.00
Office of Consumer Advocate 2025-26 Assessment	$1,225,475.00
Office of Small Business Advocate 2025-26 Assessment	$399,561.00
Damage Prevention Committee 2025-26 Assessment	$0.00
Total Assessment for 2025-26	$6,305,533.00
Less: Prepayment of Estimated 2025-26 Assessment	($3,200,000.00)
Remaining Amount Due for 2025-26 Assessment	**$3,105,533.00**

For payment by check, please send to:
Pennsylvania Public Utility Commission
Bureau of Administration
Keystone Bldg. Room 303N
400 North Street
Harrisburg, PA 17120

For payment via ACH/wire transfer:
Bank: Wells Fargo Bank
ABA#: 121000248
Acct Name: Commonwealth of PA
Acct #: 2100019662887
OBI: 2025-26 PUC Assessment

The Commission would like to take this opportunity to express its gratitude for Pennsylvania American Water Company's continued cooperation in the pre-payment methodology.

If you have any questions concerning this pre-billing, please contact Amy Zuvich at (717) 783-6806.

Sincerely,

Robert C. Gramola
Director of Administration

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

In Section 510 of the Public Utility Code, 66 Pa. C.S. §510, the Pennsylvania General Assembly has authorized the Pennsylvania Public Utility Commission to assess all public utilities a percentage of their gross intrastate operating revenues for the preceding calendar year. Under Section 510, each public utility is required, on or before March 31 of each year to file with the Commission a statement of the utility's gross intrastate operating revenues for the preceding calendar year. After receiving the utilities' statements of gross intrastate operating revenues, the Commission sends general assessment invoices to all public utilities to advise each utility of the amount of assessment that utility owes based upon that utility's activity (gross intrastate operating revenues) in the preceding year. The enclosed assessment is for your proportionate share of the estimated expenses of the Public Utility Commission for the Commission's Fiscal Year July 1, 2025 to June 30, 2026.

YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. Filing an objection, however, does not eliminate your obligation to pay the assessment while your objection is being considered. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

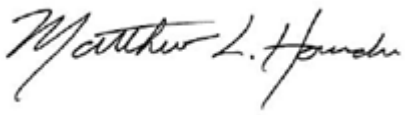
Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". DO NOT SEND CASH. If you have reason to correspond with the Commission regarding your assessment invoice, please refer to your invoice number. A receipt for payment will not be issued. Please mail your payment with the return portion of your invoice in the enclosed self-addressed envelope. Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR ($20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2024 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2024 have been taken from the Assessment Reports Form GAO-24, AR-24-RR or AR-24-MC which you have filed with the Commission, or have been estimated by the Commission if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

The approved estimate of expenditures of the Commission for the period July 1, 2025 to June 30, 2026 payable as a General Assessment by the public utilities which the Commission regulates has been determined as follows:

Approved budget for the Commission for the Fiscal Year July 1, 2025 through June 30, 2026:	$93,475,240
Deduct:	
Pipeline Operators Allocation per Act 127 of 2011	679,278
Various Fees Collected in FY 2024-25	331,377
UGWF Administration per Act 13 of 2012	607,300
Prior Year Cost Saving	1,964,811
UCR Collection for CY 2024	4,945,527
EGS/NGS Allocation per Act 155 of 2014	4,207,321
Total Deductions	$12,735,614
General Assessment Total Amount	$80,739,626

The way in which the total Public Utility Commission assessment of $80,739,626 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Matthew L. Homsher
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assessments
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section - Telephone 717-265-7548 or e-mail pucassessments@pa.gov

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2025-26

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2024	Percentage Distribution	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group
Electric	$30,281,829	42.5839%	$34,382,081
Gas	$17,498,561	24.6073%	$19,867,842
Pipeline	$645,449	0.9077%	$732,874
Steam Heat	$404,157	0.5683%	$458,843
Tele./Tele.	$4,791,770	6.7384%	$5,440,559
Water/Sewer	$10,050,510	14.1335%	$11,411,335
Transportation - Passenger	$2,487,500	3.4980%	$2,824,272
Transportation - Property	$2,002,834	2.8165%	$2,274,032
Transportation - Rail	$2,948,581	4.1464%	$3,347,788
Total	**$71,111,191**	**100.0000%**	**$80,739,626**

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2024	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	$34,382,081	$10,282,167,816	0.003343855266
Gas	$16,102,815 [(1)]	$4,028,231,269	0.003997490195
Pipeline	$732,874	$29,425,081	0.024906439510
Steam Heat	$458,843	$122,789,827	0.003736816080
Tele./Tele.	$5,440,559	$1,200,627,201	0.004531430735
Water/Sewer	$11,411,335	$2,086,732,381	0.005468518677
Transportation - Passenger	$2,817,022 [(2)]	$1,055,594,715	0.002668658681
Transportation - Property	$1,375,901 [(3)]	$1,016,769,549	0.001353208307
Transportation - Rail	$3,347,788	$131,003,335	0.025554983009
Total	**$76,069,218**	**$19,953,341,174**	**0.003812354900**

[(1)] Federal reimbursement in the amount of $3,765,027 is deducted prior to determination of the final FY 2025-26 factor for Gas utilities.

[(2)] Federal reimbursement in the amount of $7,250 is deducted prior to determination of the final FY 2025-26 factor for Transportation - Passenger utilities.

[(3)] Federal reimbursement in the amount of $898,131 is deducted prior to determination of the final FY 2025-26 factor for Transportation - Property utilities.

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF CONSUMER ADVOCATE
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT FOR PENNSYLVANIA OFFICE OF CONSUMER ADVOCATE, OFFICE OF ATTORNEY GENERAL FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

The Pennsylvania Public Utility Commission is mandated under Act 15 of 1977, P.L. 19 as amended by Act 107 of 1978 and Act 25 of 1983, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of the Consumer Advocate (herein called Consumer Advocate), Office of the Attorney General. The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of $7,252,000 for the Consumer Advocate for the Fiscal Year July 1, 2025 to June 30, 2026.

The enclosed assessment invoice shows your proportionate share of the expenses of the Consumer Advocate for the Fiscal Year July 1, 2025 to June 30, 2026.

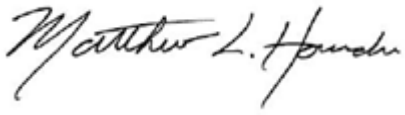
YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, “Commonwealth of PA”. **DO NOT SEND CASH**. If you have reason to correspond with the Office of Consumer Advocate regarding your assessment invoice, please refer to your invoice number. Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR ($20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your Consumer Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2024 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2024 have been taken from the report on Form GAO-24 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

Estimate of the expenditures of the Office of Consumer Advocate for the Fiscal Year July 1, 2025 through June 30, 2026:	$7,252,000
Deduct:	
Credit from previous fiscal year	$0
Total OCA Assessment:	$7,252,000

The way in which the total Consumer Advocate assessment of $7,252,000 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Matthew L. Homsher
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assessments
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section - Telephone 717-265-7548 or e-mail pucassessments@pa.gov

OFFICE OF CONSUMER ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2025-26

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2024	Percentage Distribution	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group
Electric	$2,400,259	33.7670%	$2,448,783
Gas	$1,678,359	23.6113%	$1,712,291
Pipeline	$0	0.0000%	$0
Steam Heat	$0	0.0000%	$0
Tele./Tele.	$101,104	1.4223%	$103,145
Water/Sewer	$2,928,578	41.1994%	$2,987,781
Total	**$7,108,300**	**100.0000%**	**$7,252,000**

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2024	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	$2,448,783	$10,282,167,816	0.000238158241
Gas	$1,712,291	$4,028,231,269	0.000425072665
Pipeline	$0	$29,425,081	0.000000000000
Steam Heat	$0	$122,789,827	0.000000000000
Tele./Tele.	$103,145	$1,200,627,201	0.000085909265
Water/Sewer	$2,987,781	$2,086,732,381	0.001431798839
Total	**$7,252,000**	**$17,749,973,575**	**0.000408563989**

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

OFFICE OF SMALL BUSINESS ADVOCATE
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

The Pennsylvania Public Utility Commission is mandated under Act 181 of 1988, to levy upon the public utilities the Commission regulates a yearly assessment to fund the Pennsylvania Office of Small Business Advocate (herein called Small Business Advocate). The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of $2,218,746 for the Small Business Advocate for the Fiscal Year July 1, 2025 to June 30, 2026.

The enclosed assessment invoice shows your proportionate share of the expenses of the Small Business Advocate for the Fiscal Year July 1, 2025 to June 30, 2026.

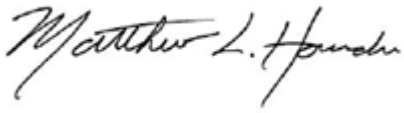
YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, “Commonwealth of PA”. **DO NOT SEND CASH**. If you have reason to correspond with the Office of Small Business Advocate regarding your assessment invoice, please refer to your invoice number. Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR ($20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your Small Business Advocate assessment has been computed by multiplying your gross intrastate operating revenues for the calendar year 2024 by the assessment factor for the public utility group of which you are a member. Your gross intrastate operating revenues for 2024 have been taken from the report on Form GAO-24 which you have filed with the Commission, or have been estimated by the Commission, if you failed to file a timely report. Gross operating revenue reported to the Commission on the Assessment Reports may have been revised by the Commission to accurately reflect assessable revenue. The assessment factors for the various public utility groups are set forth in Schedule B enclosed herewith.

Estimate of the expenditures of the Office of Small Business Advocate for the Fiscal Year July 1, 2025 through June 30, 2026:	$2,218,746
Deduct:	
Credit from previous fiscal year	$146,073
Total Assessment:	$2,072,673

The way in which the total Small Business Advocate assessment of $2,072,673 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Matthew L. Homsher
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assessments
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section - Telephone 717-265-7548 or e-mail pucassessments@pa.gov

OFFICE OF SMALL BUSINESS ADVOCATE

Allocation of Expenses based on percent of prior year Public Utility Group workload
Budget Fiscal Year 2025-26

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2024	Percentage Distribution	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group
Electric	$490,399	23.0000%	$476,715
Gas	$341,147	16.0000%	$331,628
Pipeline	$21,322	1.0000%	$20,727
Steam Heat	$21,322	1.0000%	$20,727
Tele./Tele.	$255,860	12.0000%	$248,721
Water/Sewer	$1,002,119	47.0000%	$974,155
Total	**$2,132,169**	**100.0000%**	**$2,072,673**

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2024	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	$476,715	$10,282,167,816	0.000046363278
Gas	$331,628	$4,028,231,269	0.000082325958
Pipeline	$20,727	$29,425,081	0.000704399080
Steam Heat	$20,727	$122,789,827	0.000168800629
Tele./Tele.	$248,721	$1,200,627,201	0.000207159225
Water/Sewer	$974,155	$2,086,732,381	0.000466832742
Total	**$2,072,673**	**$17,749,973,575**	**0.000116770484**

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Harrisburg, PA 17120

PENNSYLVANIA ONE CALL LAW
APPLICABLE PUBLIC UTILITIES AND PA ONE CALL SYSTEM, INC.
NOTICE OF ASSESSMENT

EXPLANATION OF INVOICE FOR GENERAL ASSESSMENT
FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

The Pennsylvania Public Utility Commission is mandated under Act 50 of 2017, amended by Act 127 of 2024, to levy upon the applicable public utilities the Commission regulates a yearly assessment to fund the Damage Prevention Committee (DPC). The Governor and the Appropriation Committees of the Pennsylvania House and Senate approved an estimated operating budget of $1,530,760 for the Damage Prevention Committee for the Fiscal Year July 1, 2025 to June 30, 2026.

The enclosed assessment invoice shows your proportionate share of the expenses of the Damage Prevention Committee for the Fiscal Year July 1, 2025 to June 30, 2026.

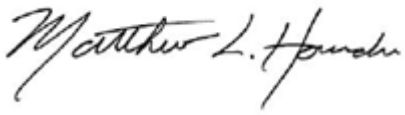
YOU ARE REQUIRED TO PAY THIS INVOICE WITHIN THIRTY DAYS AFTER YOU RECEIVE IT. Objections to the assessment must be made in writing within 15 days and shall set out in detail the grounds upon which you regard the assessment to be excessive, erroneous, unlawful, or invalid. Objections may be filed only by the person, partnership, or corporation assessed. **FAILURE TO PAY THE ASSESSMENT WHEN PAYMENT IS DUE WILL SUBJECT YOU TO PENALTIES.**

Be sure that your personal check or money order is written out in the same amount as your assessment invoice, and make your remittance payable to, "Commonwealth of PA". **DO NOT SEND CASH.** Please note that rounding of your assessment to the nearest dollar has occurred. Your assessment for the PUC, including the OCA, OSBA and the DPC where applicable, has been combined into one invoice; one payment for all applicable assessments is acceptable. **A TWENTY DOLLAR ($20.00) FEE WILL BE CHARGED FOR ALL DISHONORED OR BAD CHECKS REMITTED AS PAYMENT OF ASSESSMENTS.**

Your Damage Prevention Committee assessment has been computed by following the formula prescribed in the Act. We subtract from the estimated budget to operate the DPC in fiscal year 2025-26 the amount that was received in DPC fines in FY 2024-25 and Federal Grant funds that were received toward the operation of the program. Eighty percent of the remaining balance shall be included within the amount assessed to applicable public utilities under 66 PA.C.S. Section 510 and twenty percent of the remaining costs shall be assessed to the PA One Call System, with the fee to be paid to the Commission.

Estimate of the expenditures of the Damage Prevention Committee for the Fiscal Year July 1, 2025 through June 30, 2026:	$1,530,760
Deduct:	
Amount billed to Federal Grants (One Call Grant):	$46,899
Amount of fines collected in FY 2024-25:	$2,255,378
Prior year cost savings:	$5,750
Total Assessment:	($777,267)
Amount paid by PA One Call System (20%):	$0
Amount paid by public utilities (80%):	$0

The way in which the total Damage Prevention Committee assessment of $0 has been allocated to the various groups of public utilities as shown on Schedules A and B enclosed herewith.



Matthew L. Homsher
Secretary
PA Public Utility Commission

MAKE INQUIRIES TO:

Pennsylvania Public Utility Commission
Bureau of Administrative Services/Assessments
400 North Street
Harrisburg, PA 17120

CONTACT INFORMATION:

Assessment Section - Telephone 717-265-7548 or e-mail pucassessments@pa.gov

DAMAGE PREVENTION COMMITTEE

Allocation of Expenses based on percent of prior year DPC workload
Budget Fiscal Year 2025-26

SCHEDULE A

Group	Total Expenditures per Utility Group Calendar Year 2024	Percentage Distribution	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group
Electric	$212,833	16.4818%	($102,486)
Gas	$554,187	42.9165%	($266,861)
Pipeline	$52,126	4.0366%	($25,100)
Tele./Tele.	$245,985	19.0491%	($118,450)
Water/Sewer	$226,188	17.5160%	($108,917)
Total	**$1,291,319**	**100.0000%**	**($621,814)**

SCHEDULE B

Group	Estimated Expenditures Fiscal Year 2025-2026 by Utility Group	Gross intrastate revenues by utility group Calendar Year 2024	General Assessment Factor by Utility Group (Col. (a) / by Col. (b))
	(a)	(b)	(c)
Electric	$0	$10,282,167,816	0.000000000000
Gas	$0	$4,028,231,269	0.000000000000
Pipeline	$0	$29,425,081	0.000000000000
Tele./Tele.	$0	$1,200,627,201	0.000000000000
Water/Sewer	$0	$2,086,732,381	0.000000000000
Total	**$0**	**$17,627,183,748**	**0.000000000000**

Commonwealth of Pennsylvania

Pennsylvania Public Utility Commission

Harrisburg, PA 17105-3265

GENERAL ASSESSMENTS INVOICE

Invoice Date	Invoice Number
9/5/2025	25-230073
Fiscal Year	
July 1, 2025 to June 30, 2026	

PA AMERICAN WATER CO - WASTERWATER
CHRISTINA CHARD
852 WESLEY DRIVE
MECHANICSBURG PA 17055

- Read carefully Notice of Assessment
- Use return envelope provided
- Make check payable to:
  Commonwealth of Pennsylvania
- If you desire confirmation of receipt, use a mailing service that provides one, such as USPS-Return Receipt, or overnight delivery with receipt confimation

PUC Assessment	$911,891.00
Consumer Advocate Assessment	$238,757.00
SBA Assessment	$77,846.00
PAY THIS AMOUNT WITHIN 30 DAYS	**$1,228,494.00**

TO RECEIVE PROPER CREDIT FOR YOUR PAYMENT, REMOVE THE BOTTOM PART OF THIS INVOICE AT THE PERFORATION AND RETURN WITH YOUR REMITTANCE

MAIL PAYMENT TO:

PA DOR
PO BOX 61380
HARRISBURG, PA 17106-1380

FOLD AND CUT HERE

RETURN THIS PORTION WITH YOUR REMITTANCE

PA AMERICAN WATER CO - WASTERWATER
CHRISTINA CHARD
852 WESLEY DRIVE
MECHANICSBURG PA 17055

Invoice Date	Invoice Number
9/5/2025	25-230073
Fiscal Year	
July 1, 2025 to June 30, 2026	

PAY THIS AMOUNT WITHIN 30 DAYS	$1,228,494.00

2500002300737 1 0905251009118910020023875700300007784600 0012284940 03

VOLUME 8

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DIRECT TESTIMONY
STATEMENTS NO. 1-9

Statement No. 1

Ladner

PAWC STATEMENT NO. 1

DIRECT TESTIMONY

OF

JUSTIN L. LADNER

WITH REGARD TO
(1) AN OVERVIEW OF PENNSYLVANIA-AMERICAN WATER COMPANY'S RATE FILING, INCLUDING A SUMMARY OF THE FACTORS DRIVING ITS NEED FOR RATE RELIEF AND TESTIMONY; (2) PERFORMANCE FACTORS UNDER SECTION 523 OF THE PUBLIC UTILITY CODE AND THE POLICY STATEMENT AT 69 PA. CODE § 69.711; AND (3) PAWC'S COMMUNITY INVOLVEMENT AND CUSTOMER OUTREACH.

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JUSTIN L. LADNER

INTRODUCTION

Q. Please state your name and address?

A. My name is Justin L. Ladner and my business address is 852 Wesley Drive, Mechanicsburg, Pennsylvania 17055.

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

A. I am the President of Pennsylvania-American Water Company, Inc. ("Pennsylvania-American", "PAWC" or the "Company").

Q. What are your responsibilities in this position?

A. As President of PAWC, I am responsible for all aspects of its business, including financial operations, production, distribution, customer service, engineering and capital investment planning, employee relations, environmental, and regulatory affairs. I lead a team of skilled professionals who are dedicated to providing safe and reliable service to approximately 810,000 residential, commercial and industrial water and wastewater service accounts in 38 counties across the Commonwealth of Pennsylvania. PAWC has three operating areas, western, northeast, and central/southeast, collectively serving an estimated population of over 2.4 million people.

Q. Please describe your educational background and business experience.

A. I joined American Water in 2018 as director of National Regulatory Affairs. In this role I was responsible for developing and implementing strategies, practices, and processes related to national regulatory affairs. In 2020, I joined Illinois American Water, serving in the role of president until 2022, when I joined PAWC. Before joining American Water,

I served in multiple roles at Southern Company, including attorney for Southern Nuclear and governmental affairs and policy manager, project manager for the Integration Management Office, and assistant to the executive vice president of Nuclear Development at George Power. Prior to joining Southern Company, I was an associate attorney for Huie, Fernambucq & Stewart in Birmingham, Alabama. I also worked for U.S. Steel as a metallurgical engineer.

I received my law degree, cum laude, from the University of Alabama School of Law, as well as a master's and a bachelor's degree in Metallurgical and Materials Engineering with honors from the University of Alabama.

Q. Have you previously submitted testimony at the Pennsylvania Public Utility Commission ("PUC" or "Commission")?

A. Yes, I submitted testimony in the Company's 2023 base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony in this proceeding is to provide an overview of PAWC's initial filing, including an introduction of the Company's other witnesses that are providing direct testimony in this case and a discussion of the major drivers of the Company's request for rate relief in this proceeding. I also discuss the Company's overall management performance in relation to the factors identified in Section 523 of the Pennsylvania Public Utility Code ("Code"), 66 Pa.C.S. § 523, and the Commission's Policy Statement at 52 Pa. Code § 69.711 and explain why the Company's strong management performance supports a rate of return on equity at the upper end of the range determined by PAWC's rate of return witness, Ms. Ann E. Bulkley, in PAWC Statement No. 13. In addition, I discuss our

community involvement and customer outreach, particularly with respect to educating customers about our customer assistance programs.

Q. Please identify the other witnesses who are providing direct testimony on behalf of PAWC in this proceeding.

A. In addition to me, the following witnesses will be responsible for presenting PAWC's direct case:

- **PAWC Statement No. 2 – Dr. Christina Chard** is the Senior Director of Rates and Regulatory for PAWC. Dr. Chard discusses the Company's principal accounting exhibit in the case; PAWC's commitment to affordability of water and wastewater service under present and proposed rates and a description of its customer assistance programs; an overview of PAWC's rate structure and rate design proposals; the Company's proposed regulatory accounting treatment for pension and other post-employment benefit ("OPEB") costs; the Company's use of authority conferred by Section 1311(c) of the Public Utility Code (the "Code") to mitigate the impact of revenue increases on wastewater customers by recovering a portion of the Company's wastewater revenue requirement from its total water and wastewater customer base; the Company's proposed Customer Assistance Program Rider; and the Company's other proposed tariff changes in this case.
- **PAWC Statement No. 3 – Jim Runzer** is the Vice President of Operations for PAWC. Mr. Runzer discusses the general operations of the Company; PAWC's commitment to supplying high quality water and wastewater service; initiatives taken to increase efficiency, enhance service and control costs, including efforts to control non-revenue water and implementation of advanced metering infrastructure; the Company's

investment in troubled systems and receiverships; employee and customer safety and employee training and development; and support for employee levels and compensation.

- **PAWC Statement No. 4 – Anthony M. Nokovich** is the Vice President of Engineering for PAWC. Mr. Nokovich's testimony discusses the Company's capital investment planning process; PAWC's plant additions to be placed in service during the future test year ("FTY") ending June 30, 2026 and fully projected future test year ("FPFTY") ending June 30, 2027; operational and regulatory risks associated with maintaining safe and adequate water quantity and water quality and complying with applicable drinking water and environmental regulations associated with owning and operating facilities for supplying water and wastewater services to the public; complying with environmental regulations applicable to owning and operating facilities for furnishing wastewater service to the public; and the challenges climate variability could create for water and wastewater utilities; and the Company's strategic investment in acquired systems.
- **PAWC Statement No. 5 – Jared Deason** is Director, Rates and Regulatory for American Water Works Service Company, Inc. ("AWWSC"). His testimony discusses the Company's claims for rate base, depreciation and amortization and acquisitions since its last rate case that PAWC has reflected in its proposed rate base in this case.
- **PAWC Statement No. 6 – Lori O'Malley** is Senior Manager Regulatory Services for AWWSC. Her testimony addresses the Company's claims for labor and labor-related expenses, Service Company expenses, other operation and maintenance ("O&M") expenses, miscellaneous expenses, rate case and regulatory expense, and taxes other

than income; and describes the allocation of expenses between water and wastewater operations.

- **PAWC Statement No. 7 – Don Wieczenski** is Senior Director of Business Development for PAWC. His testimony describes various acquisitions that PAWC has included in this base rate case; provides support for the Company's request for acquisition adjustments pursuant to 66 Pa. C.S. § 1327 (relating to acquisition of water and sewer utilities) and 52 Pa. Code § 69.711 (statement of policy regarding small nonviable water and wastewater systems); and describes the Company's proposed demand-based wastewater riders and receivership tariff provisions.
- **PAWC Statement No. 8 – Linda Schlessman** is Director of Tax Regulatory for AWWSC. Her testimony addresses the Pennsylvania state tax rate change; the Corporate Alternative Minimum Tax; and the tax treatment of acquisitions included in the Company's rate case.
- **PAWC Statement No. 9 – Deba F. Ather** is Senior Manager of Regulatory Services for AWWSC. Her testimony presents the Company's affordability analyses for water and wastewater service.
- **PAWC Statement No. 10 – Max McClellan** is a Principal Regulatory Analyst for AWWSC. His testimony explains the design of current and proposed tariff rates; describes the Company's analysis of residential, commercial, and municipal water consumption; and discusses the Company's claimed revenues.
- **PAWC Statement No. 11 – John J. Spanos is President of Gannett Fleming Valuation and Rate Consultants LLC.** Mr. Spanos' testimony explains the

development of the depreciated original cost of the Company's utility plant in service and its claims for annual depreciation expense.

- **PAWC Statement No. 12** – **Gregory R. Herbert** is Assistant Project Manager, Rate Studies for Gannett Fleming Valuation and Rate Consultants, LLC. Mr. Herbert's testimony explains the allocation of the cost of service to customer classifications and the identification of stormwater-related costs of service of combined sewer systems.
- **PAWC Statement No. 13 – Ann E. Bulkley is a Principal with The Brattle Group.** Ms. Bulkley's testimony provides a recommendation regarding PAWC's authorized return on equity and assesses the reasonableness of its proposed capital structure for ratemaking purposes.
- **PAWC Statement No. 14 – John Popiolek** is a Retirement Plan Actuary and Director with Willis Towers Watson. Mr. Popiolek presents the actuarial projections that support the Company's claim for pension and OPEB expense.

REASONS FOR RELIEF REQUESTED

Q. What amount of rate relief is the Company seeking in this case?

A. PAWC is seeking an increase of $168.7 million in annual revenue over present rates. The proposed increase will provide the Company with an opportunity to recover its cost of service and earn a reasonable return on the capital invested in the system. PAWC is fully committed to continued investment in the Company's operations at the level and in the manner necessary to continue to provide safe and reliable service for our customers over the long term and is simply seeking the revenues to support doing so.

Q. Why is the Company filing this rate case?

A. PAWC's customers rely on the Company to provide them with safe and reliable water and

wastewater services. Providing these services requires the Company to make ongoing, significant capital investments, as well as to incur a substantial amount of O&M expenses. This filing is primarily driven by the capital investment required to maintain and improve our infrastructure. As Company witness Mr. Nokovich explains, from the end of the FPFTY in the Company's last base rate case (June 30, 2025) through the end of the FPFTY in this case (June 30, 2027), the Company will have invested over $1 billion in new or replacement plant and equipment. The Company's investments improve resiliency of the Company's distribution system and treatment plants; implement treatment changes to maintain regulatory compliance; adopt technology improvements to enhance service to customers; and improve management of supply and customer demands. Part of this investment is also used to improve service to small, troubled water and wastewater systems that PAWC has acquired.

A secondary driver of this rate case filing is the inclusion of the Company's recent acquisitions into base rates for the first time. Since the Company's last rate case, the PUC has approved eleven PAWC acquisitions (six water systems and five sewer systems), which have not been incorporated into PAWC's rate base. All of these acquisitions have either closed or are scheduled to close by the end of 2025, before the FPFTY begins.

PERFORMANCE FACTORS AND 52 PA. CODE § 69.711

Q. Does the Code authorize the Commission to consider performance factors in arriving at a utility's allowable revenue requirement in a base rate case?

A. Yes. Section 523 of the Code provides that the Commission "shall consider" the "efficiency, effectiveness and adequacy of service" of a utility when determining just and reasonable rates.

Q. What does Section 523 provide regarding performance factors to be considered by the Commission?

A. Section 523(a) requires the Commission to consider performance factors, while Section 523(b) identifies the kinds of factors that are relevant in assessing a utility's performance. Section 523(a) and the portions of 523(b) that are relevant to a water and wastewater utility are set forth below:

> (a) Considerations. – The Commission shall consider, in addition to all other relevant evidence of record, the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title. On the basis of the commission's consideration of such evidence, it shall give effect to this section by making such adjustments to specific components of the utility's claimed cost of service as it may determine to be proper and appropriate. Any adjustment made under this section shall be made on the basis of the specific findings upon evidence of record, which findings shall be set forth explicitly, together with their underlying rationale, in the final order of the commission.
>
> (b) Fixed Utilities. – As part of its duties pursuant to subsection (a), the commission shall set forth criteria by which it will evaluate future fixed utility performance and in assessing the performance of a fixed utility pursuant to subsection (a), the commission shall consider specifically the following:
>
> (1) Management effectiveness and operating efficiency as measured by an audit pursuant to Section 516 (relating to audits of certain utilities) to the extent that the audit or portions of the audit have been properly introduced with applicable rules of evidence and procedure.
>
> **…**
>
> (5) Action or failure to act to encourage cost-effective conservation by customers of water utilities
> * * *
> (7) Any other relevant and material evidence of efficiency, effectiveness and adequacy of service.

Q. Are there any other Commission rules or policies that the Commission should consider when determining the revenue requirement for a water and wastewater utility?

A. Yes. Section 69.711 of the Commission's regulations states in relevant part as follows:

> *(a) Acquisition incentives.* In its efforts to foster acquisition of suitable water and wastewater systems by viable utilities when the acquisitions are in the public interest, the Commission seeks to assist these acquisitions by permitting the use of a number of regulatory incentives. Accordingly, the Commission will consider the following acquisition incentives:
>
> (1) *Rate of return premiums*. Under 66 Pa.C.S. § 523 (relating to performance factor considerations), additional rate of return basis points may be awarded for certain acquisitions and for certain associated improvement costs, based on sufficient supporting data submitted by the acquiring utility within its rate case filing. The rate of return premium as an acquisition incentive may be the most straightforward and its use is encouraged.

Q. Do you believe PAWC should be awarded additional rate of return basis points under Section 523 of the Public Utility Code and Section 69.711 of the Commission's regulations?

A. Yes. While I am proud of PAWC's efforts in many areas across the business that benefit customers, there are two areas of performance I intend to highlight that demonstrate PAWC's rate of return should be increased under these provisions: (1) small and troubled water and wastewater system acquisitions, receiverships, and leadership and (2) the cost savings created by the Company's commitment to seeking PENNVEST funding for its infrastructure investments.

Q. Please explain the Company's record as a solution provider for troubled water and wastewater systems through acquisition, receivership, and other leadership.

A. For more than 25 years, PAWC has been an industry leader in helping resolve the significant challenges faced by troubled water and wastewater systems. In the last ten years alone, the Company has completed 14 acquisitions of very small, less-viable water and wastewater systems – systems with less than 1,000 customer connections each. This base rate filing includes four additional acquisitions of water and wastewater systems with less than 1,000 customer connections each: Sadsbury Township Municipal Authority wastewater system (252 customers), Farmington Township water system (464 customers), Farmington Township wastewater system (448 customers), and Corner Water Company (605 customers).[1] None of these systems were acquired under 66 Pa. Code C.S. § 1329 for fair market value although Sadsbury and Farmington were eligible.

Over the last few years, the Company has also completed the acquisitions of systems that were not, at the time of acquisition, providing adequate, efficient, safe and reasonable service. These systems, which were acquired pursuant to 66 Pa. C.S. § 529, include Delaware Sewer Company ("Delaware Sewer") and Winola Water Company. Prior to acquisition, the Company also acted as the receiver for Winola Water Company. The Company has made capital investments to improve service to customers of these systems and increase environmental compliance. The Company also acted as the receiver for Indian Springs Water Company ("Indian Springs") during the pendency of the Commission's proceeding under 66 Pa. C.S. § 529. As a resolution for the Commission's Section 529

[1] In addition, this base rate case includes five acquisitions of systems serving between 1,000 and 2,000 customers: Elizabeth Borough Municipal Authority (672 direct customers and 1,504 indirect customers), East Dunkard Water Authority (1,571 customers), Manwalamink Water Company (1,271 customers), Manwalamink Sewer Company (1,266 customers), and Appalachian Utilities, Inc. (1,456 customers).

investigation into Indian Springs, the Company coordinated a plan for all customers to have an adequate alternative supply of water from private wells. PAWC offset all of its receivership costs and a significant portion of the costs that customers had to pay for private wells by negotiating a sale of land owned by Indian Springs, to the benefit of PAWC customers and Indian Springs customers. The land was sold back to the community to be preserved for the recreation and enjoyment of the residents.

In addition to providing solutions for small, troubled systems, PAWC has also had a positive impact on communities through acquisitions of larger systems such as McKeesport, Scranton and York wastewater systems where significant investments were made (and continue to be made) to address environmental challenges and aging infrastructure. This base rate case includes two additional acquisitions, the Butler Area Sewer Authority and the Elizabeth Borough Municipal Authority, which the Commission approved, in part, because it found these acquisitions had significant environmental benefits.

Q. Please discuss PAWC's service as receiver of the East Dunkard Water Authority ("EDWA").

A. EDWA was a municipal water authority that owned and operated a municipal drinking water system serving a population of approximately 4,200 in Greene County. After PAWC signed an agreement to acquire the EDWA system, EDWA faced dire challenges requiring a more immediate solution. For example, on October 24, 2023, the EDWA system experienced a major upset resulting from operational failure of the filters at the water treatment plant and the clarifier system at the water treatment plant ceased proper operation. The EDWA system's water treatment plant ceased producing water and all

customers were without even non-potable water for several days for basic sanitary and hygienic purposes, including bathing, dishwashing, and toilet flushing. Water service was eventually restored but all customers remained under a boil water advisory and had to continue to boil their water before consumption.

EDWA represented to the Pennsylvania Department of Environmental Protection ("DEP") that it did not have the financial resources to (a) effectively and properly operate the EDWA system; (b) comply with orders of the DEP and an order of the Commonwealth Court of Pennsylvania ("Commonwealth Court"); or (c) employ a certified operator to be responsible for system operations. Because EDWA's actions threatened immediate harm to public health and safety, DEP sought PAWC's assistance to find a creative near-term solution prior to eventual acquisition. The Company was ready and willing to provide a solution but faced jurisdictional hurdles. The Commission did not have jurisdiction over EDWA and so did not have authority to appoint a receiver under Section 529. Only a court of competent jurisdiction like the Commonwealth Court had that authority. Additionally, PAWC required the Commission's approval to be appointed receiver by the Commonwealth Court as it is not customary for a jurisdictional utility to be appointed receiver of a municipal authority. To solve these jurisdictional challenges, together, PAWC and DEP developed a two-step plan whereby they would (1) file a joint application to the Commission for emergency approval for PAWC to be appointed receiver for the EDWA System and (2) upon approval of that application, DEP would file an application with the Commonwealth Court seeking the appointment of PAWC as receiver for the EDWA System. DEP and PAWC jointly requested that the Commission take emergency action to permit PAWC to be appointed as receiver of EDWA by the Commonwealth Court and on

November 1, 2023, the Commission entered an Order providing PAWC with the necessary authorization.[2] The Commonwealth Court appointed PAWC as receiver for EDWA on February 8, 2024.[3]

As receiver, and subsequently as owner of the assets of the EDWA system, PAWC has taken the steps necessary for the system to provide water that complies with relevant safe drinking water standards. For example, PAWC has improved service and reliability by: repairing 82 leaks (saving approximately 16 million gallons of water since the receivership began), updating the SCADA system, and installing additional system valves and blowoffs. PAWC has also upgraded and improved the operation of the water treatment plant ("WTP") by operating the plant 24 hours a day, 7 days a week (rather than shutting down the WTP for part of each day), installing a new chlorine feed system, and replacing several pumps and all filter media. These improvements have brought the system into water quality and environmental compliance for the first time in eleven years. All 76 DEP Notices of Violation have been resolved, no new safe drinking water violations have occurred, and there have been no lapses in monitoring or reporting related to safe drinking water. These improvements have also improved customer confidence in the system. Water quality complaints dropped from dozens a day to fewer than six per month on average in 2025, and they continue to decrease as PAWC remains focused on routine maintenance and implements planned capital improvements.

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[2] *Joint Petition of Pennsylvania-American Water Company and the Pennsylvania Department of Environmental Protection Requesting an Ex Parte Emergency Order in Regard to Receivership of East Dunkard Water Authority*, Docket No. P-2023-3043950 (Order entered November 1, 2023).

[3] *Commonwealth of Pennsylvania Department of Environmental Protection v. East Dunkard Water Authority*, 557 M.D. 2022 (Order entered February 8, 2024).

On June 12, 2025, Commission Chairman DeFrank joined state, local and utility leaders to celebrate the transition of the East Dunkard system to PAWC. He stated "[t]oday is a victory for the people of this community. It's also a powerful example of what happens when state agencies, local governments, utilities, and community leaders work together toward a common goal – providing safe and reliable water to the Pennsylvanians who depend on it."[4]

Q. Please discuss PAWC's service as receiver of Rock Spring Water Company.

A. Rock Spring Water Company ("Rock Spring") is a certificated water utility serving approximately 464 customers in Ferguson Township, Centre County. Rock Spring's unaccounted-for water has been 50-70% for years, which is well above the 20% level that the Commission considers excessive. In 2018, DEP issued an Administrative Order against Rock Spring and imposed a $40,000 civil penalty assessment. DEP subsequently filed a Petition to Enforce the 2018 Administrative Order with the Commonwealth Court, which was granted. The Commonwealth Court later found Rock Spring in contempt of court for not complying with the Court's order.

On September 20, 2024, the Commission's Bureau of Investigation and Enforcement ("I&E") filed a Petition to Request the Commission Open a Section 529 Investigation into the Acquisition of Rock Spring. On February 6, 2025, the Office of Consumer Advocate ("OCA") filed a Petition for Issuance of an Interim Emergency Order asking that the Commission appoint a receiver for Rock Spring. On March 21, 2025, the Commission ordered PAWC to serve as the receiver for Rock Spring until a final order is

[4] https://www.puc.pa.gov/press-release/2025/puc-applauds-multi-agency-response-that-secured-safe-reliable-water-for-east-dunkard-community-06122025.

entered in the Section 529 Investigation or until Rock Spring abandons its certificate of public convenience (whichever is later). The Section 529 Investigation of Rock Spring remains in litigation at this time.

As receiver, PAWC has substantially improved Rock Spring's operations. In addition to reducing daily system water delivery by 25%, saving up to 40,000 gallons per day, PAWC has initiated an infrastructure stabilization strategy including real-time remote monitoring and chemical system feed upgrades. PAWC also has improved water quality by (1) adding an on-line chlorine analyzer at the well station so chlorine levels can be monitored around the clock; (2) installing an off-gas device on the chemical feed pump system to prevent the chlorine feed line from going off-line due to it being air bound; (3) conducting daily and quarterly compliance sampling; and (4) establishing new bacteria sampling locations in the distribution system. Finally, PAWC has improved safety and security at the system by installing new locks at key locations to prevent unauthorized access, installing chlorine shutdowns, and installing chemical containment in the chemical room at the well station.

The Company remains committed to helping DEP and the Commission resolve the issues posed by the many troubled water and wastewater systems that still exist across the Commonwealth. Consistent with 52 Pa. Code § 69.711, a rate of return premium is appropriate to recognize the Company's efforts with respect to troubled systems.

Q. In addition to acquisitions of troubled systems and acting as a receiver for troubled systems, how else has PAWC provided a solution for customers in need of safe and reliable service?

A. PAWC routinely extends service to customers who are in need of water and/or wastewater service. In late 2021, the Office of then-Attorney General Josh Shapiro reached out to PAWC to ask if the Company would assist in helping to find a drinking water solution for a community of approximately 21 Dimock properties that had not had access to safe well water for approximately 15 years due to unsafe levels of methane and other contaminants. In recognition of the severe water quality problems facing this community, the Company worked to develop a plan for the most effective public drinking water system for Dimock residents and filed an application to extend its service territory for a public groundwater project in Dimock, Pennsylvania.

In November 2022, the Company and the Office of Attorney General presented the proposed system design to Dimock residents who expressed strong support for the project. Subsequently, the Office of Attorney General and Coterra Energy entered into a Plea Agreement under which PAWC's construction of this project is fully funded and thus provides the benefit of public water to these residents without a cost to other PAWC customers.

As of September 30, 2025, PAWC's contractor had installed approximately 31,750 of the approximately 32,500 feet of pipeline necessary for the project. In addition, PAWC's consultant had submitted the design of the new water treatment process and facility to DEP. Finally, PAWC had ordered the long lead-time water treatment equipment and had issued

a contract for the construction of the new water treatment facility. PAWC projects that the new drinking water system in Dimock will be in service by the end of 2026.

The Company remains committed to being a community partner throughout the Commonwealth and providing solutions for those in need of safe and reliable water and wastewater service.

Q. Are there any other projects that demonstrate the Company's commitment to aid individuals and businesses in need of reliable water and wastewater solutions?

A. Yes. PAWC has also undertaken projects to support economic development in the Commonwealth. For example, PAWC recognizes the economic and technological importance of data centers in today's digital economy and is committed to helping attract and support data centers by providing them with reliable water service. PAWC has received more than twenty formal requests for data center service throughout the Commonwealth, although Northeastern and Southwestern Pennsylvania are emerging as key hubs for this type of development. PAWC collaborates with developers to identify and implement infrastructure upgrades, while carefully managing the impact of data centers to protect customers (such as by requiring that all infrastructure upgrades are fully funded by developers, not customers).

One recent project involved the extension of service to an additional portion of Salem Township in Luzerne County. The impetus for this project was a request from Amazon Data Services, Inc. ("Amazon") for water service to a proposed data center site. This site is part of Amazon's investment of a least $20 billion to establish multiple high-tech cloud computing and artificial intelligence ("AI") innovation campuses across the Commonwealth. With respect to this project, Governor Shapiro stated "This initial

investment from Amazon will create thousands of good-paying, stable jobs." He celebrated Amazon's investment as "creating opportunity for our workers, generating new revenue for our local communities, and ensuring the future of AI runs right through Pennsylvania."[5] Commission Chairman DeFrank commented on the project, saying:

> Based on a review of PAWC's application, it is apparent that the proposed water service for the data center is well planned. For example, Amazon will fund the installation of a water main extension system and 24 public fire hydrants along the main extension route. Amazon will also pay for the installation of a 1.5-million-gallon water storage tank and will contribute to the incremental costs associated with its use of a proposed per- and polyfluoralkyl substance (PFAS) treatment facility. Both the water storage tank and the PFAS treatment facility are designed to meet the added demand of the data center and provide increased reliability for PAWC's entire Berwick water system.[6]

Q. Please explain the Company's record related to operating cost savings through PENNVEST funding.

A. Several PAWC operating efficiencies are described in Mr. Runzer's testimony (PAWC Statement No. 3) but I specifically want to highlight the cost savings created by the Company's commitment to seeking PENNVEST funding for its infrastructure investments. PAWC has been exploring ways to reduce the costs associated with its capital projects and identified PENNVEST as a financing option it should be pursuing more frequently where PAWC is eligible to receive such funds. Since 2024, PAWC has received PENNVEST funding for approximately $156 million in a combination of grants and loans ($135.5 million loans and $20.1 million grants). PAWC calculated the total customer benefit of

[5] https://dced.pa.gov/newsroom/governor-josh-shapiro-announces-amazon-plans-to-invest-20-billion-in-pennsylvania-for-ai-infrastructure-in-largest-capital-investment-in-commonwealth-history/

[6] *Application of Pennsylvania-American Water Company for Approval of the Right to Offer, Render, Furnish and Supply Water Service to the Public in an Additional Portion of Salem Township, Luzerne County, Pennsylvania,* Docket No. A-2024-3051136 (January 8, 2025 Statement of Chairman DeFrank).

this PENNVEST funding to be approximately $100 million in savings over the life of the loans based on the lower interest rates of PENNVEST loans and the receipt of project grants, which typically do not require repayment.

Q. Do you believe the Company's efforts described in this section warrant an adjustment to the Company's rate of return?

A. Yes. I believe the Company's exemplary performance to provide solutions to troubled water and wastewater systems in Pennsylvania and to create cost savings for customers through its efforts to obtain PENNVEST grants and low interests loans fully justifies approving a rate of return at the upper end of Ms. Bulkley's recommended range (PAWC Statement No. 13).

COMMUNITY INVOLVEMENT AND CUSTOMER OUTREACH

Q. Has PAWC taken a leadership role in community engagement in the Commonwealth?

A. Yes. Investing in and giving back to the communities we serve is very important to us. In 2024, we donated more than $1.4 million to 325 organizations throughout the communities we serve through general charitable contributions, grants, sponsorships and programming support. The Company primarily directs its giving to community sustainability, food insecurity, environmental protection, fire departments, health and wellness, and education and workforce development. Through the American Water Charitable Foundation, an additional $630,000 was donated to non-profit organizations in PAWC's service territory as part of the Foundation's "Keep Communities Flowing" grant programs as well as its employee matching gift program. In 2024, PAWC representatives engaged with customers and community leaders through participation in 199 volunteer projects, speaking

engagements, educational programs and community events, and our employees spent 2,000 hours volunteering their time at local non-profits. PAWC offers a robust public education program focused especially on educating the youth of the Commonwealth. Not only do we conduct water camps for children ages 7-11 during the summer and teach classes on watershed protection, water treatment, the water cycle and water conservation in the classroom during the school year, we also conduct treatment plant tours for students and adults alike, judge "Envirothon" competitions, and participate in Earth Day activities.

The Company also plays a leadership role in educating the workforce of tomorrow. PAWC offers paid summer internships in its operations, water quality, external affairs, health and safety, customer service, and engineering departments to build a future talent pipeline, increase diversity, and bring new perspectives to the Company while providing important real-life work experience to college students in local communities. This past summer, PAWC also hosted a three-day internship camp for interested high schoolers to learn about the different careers available at a water and wastewater public utility. Finally, the American Water Scholarship Program offers 10 renewable scholarships of $10,000 each to students residing in or attending college in one of the states where American Water operates, including Pennsylvania.

Q. Are there any customer outreach efforts you would like to highlight?

A. Yes. As further detailed in Dr. Chard's testimony (PAWC Statement No. 2), the provision of affordable utility service is an important objective for the Company. To that end, PAWC has conducted significant outreach efforts to enroll customers in its H2O Help to Others customer assistance programs. In 2025, PAWC hosted dozens of in-person information sessions statewide in areas such as Coatesville, McKeesport, Norristown, and Lackawanna

and Luzerne Counties, and attended various utility fairs and township meetings to educate customers about all of PAWC's assistance programs. PAWC also conducted a texting campaign and a paid customer education media campaign raising awareness about these programs. PAWC has met with elected leaders, community-based organizations, and many other utility stakeholders to educate and brainstorm potential solutions for increasing program participation.

In addition, PAWC recently launched a door-to-door canvassing campaign in the City of York to enroll customers for the Company's assistance programs at their front door. Canvassers visited 8,220 households and were able to have conversations with 1,219 residents. If the canvasser did not make contact with a resident, educational materials were left at the homes instead. PAWC intends to continue to deploy innovative and wide-ranging customer outreach efforts moving forward in an effort to continue to drive increased enrollment in its H2O Help to Orders assistance programs. To that end, canvassing efforts have been expanded to several other communities across Pennsylvania and are currently underway in Coatesville and Scranton.

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Justin L. Ladner**, hereby state that the facts set forth in the pre-marked Statement No. 1 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Justin L. Ladner

Statement No. 2

Chard

PAWC STATEMENT NO. 2

DIRECT TESTIMONY

OF

DR. CHRISTINA E. CHARD

WITH REGARD TO
(1) AN OVERVIEW OF THE COMPANY'S PRINCIPAL ACCOUNTING EXHIBIT; (2) AFFORDABILITY OF WATER AND WASTEWATER SERVICE AND CUSTOMER ASSISTANCE PROGRAMS; (3) SUPPORT FOR RATE STRUCTURE AND RATE DESIGN, INCLUDING ALLOCATION OF A PORTION OF WASTEWATER REVENUE REQUIREMENT TO WATER OPERATIONS; (4) THE COMPANY'S REQUEST FOR REGULATORY ACCOUNTING AUTHORIZATION TO DEFER DEVIATIONS IN PENSION AND OTHER POST-EMPLOYMENT BENEFITS; (5) THE COMPANY'S PROPOSED CUSTOMER ASSISTANCE PROGRAM RIDER; AND (6) THE COMPANY'S OTHER PROPOSED TARIFF CHANGES

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF DR. CHRISTINA E. CHARD

INTRODUCTION

Q. Please state your name and business address.

A. My name is Christina E. Chard, and my business address is 1600 Pennsylvania Avenue, Charleston, WV 25302.

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

A. I am employed by American Water Works Service Company, Inc. ("Service Company") as the Senior Director of Rates and Regulatory. The Service Company is a wholly owned subsidiary of American Water Works Company, Inc. that provides services to Pennsylvania-American Water Company ("PAWC" or "Company") and its affiliates. I work in the Charleston, WV and Mechanicsburg, PA offices.

Q. Please describe your educational background and business experience.

A. I hold a doctorate degree in Executive Leadership, a Master's degree in Forensic Accounting, and a Bachelor of Science Degree in Mathematics from the University of Charleston. I have also completed the National Association of Regulatory Utility Commissioners' utility ratemaking course and am currently serving as a coach/instructor for the course. I have worked in various state rates and regulatory support roles of increasing responsibility since 2018. Please see Appendix A to this testimony for additional details of my professional experience.

Q. Have you previously testified before regulatory agencies?

A. Yes. I prepared and provided testimony in PAWC's 2020 base rate case at Docket No. R-2020-3019369, the Rock Spring receivership case at Docket No. P-2024-3051313, and the East Coventry acquisition case at Docket No. A-2025-3053487. In addition, I have testified in numerous acquisition cases, surcharge mechanism cases, a 2018 federal tax change investigation, and base rate cases before the West Virginia Public Service Commission on behalf of another American Water subsidiary, West Virginia-American Water. I also testified in an acquisition rulemaking case before the Tennessee Public Utility Commission.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the overall structure of PAWC's case and to address certain specific claims being made by the Company to support its proposed rates. My testimony is divided into several parts.

First, I will explain the sources of the accounting data that were the starting point for the Company's rate case presentation, identify the test years the Company is employing in this case, and give an overview of PAWC's Exhibit No. 3-A.

Second, I will address the affordability of water and wastewater service under present and proposed rates and proposals the Company is making to improve affordability for its customers.

Third, I will provide an overview of the Company's rate structure and rate design as proposed in this case.

Fourth, I will discuss and, together with other PAWC witnesses, support the following specific parts of the Company's case:

(1) The Company's use of authority conferred by Act 11 of 2012 ("Act 11") and Section 1311(c) of the Pennsylvania Public Utility Code ("Code") to mitigate the impact of revenue increases on wastewater customers by recovering a portion of the Company's wastewater revenue requirement from its total water and wastewater customer base; and

(2) The Company's request for regulatory and accounting treatment for the deferral of pension and other post-employment benefits ("OPEB").

Fifth, I will describe the Company's proposal to implement a Customer Assistance Program ("CAP") Rider as an alternative ratemaking mechanism under Section 1330 of the Code.

Finally, I will discuss the Company's other proposed tariff changes in this proceeding.

GENERAL OVERVIEW; SOURCE OF ACCOUNTING DATA; AND THE TEST YEARS EMPLOYED BY THE COMPANY

Q. Please summarize the rate increase sought by PAWC in this proceeding.

A. The Company is seeking an increase in the rates of its water and wastewater operations that will produce additional annual operating revenues of $168.7 million, or 14.6%, over PAWC's annualized total revenues at present rates including Distribution System Improvement Charge ("DSIC") revenue. The key elements of the Company's rate request are summarized on Schedule CEC-1 to this statement. Schedule CEC-2 to this statement is a more detailed summary that provides an overview of revenue requirements and revenues at existing and proposed rates on a total-Company basis.

As Company witnesses Justin Ladner (PAWC Statement No. 1) and Anthony M. Nokovich (PAWC Statement No. 4) describe in their testimonies, the most significant driver

of this request for rate relief is PAWC's ongoing infrastructure investment. From the end of the fully projected future test year ("FPFTY") in the Company's last base rate case (June 30, 2025) through the end of the FPFTY in this case (June 30, 2027), the Company will have invested approximately $1.2 billion in new or replacement plant and equipment, and the overwhelming majority of this investment is and will be in source of supply, treatment, distribution and collection assets. Part of this investment is also being used to improve service to small, troubled water and wastewater systems that PAWC has acquired. While the acquisition of smaller systems will result in increased economies of scale over time, the Company is currently incurring increased capital investment and an increase in operating costs.

While the Company has been generally successful in controlling operating and maintenance ("O&M") expense over the last decade, it continues to experience inflationary increases as well as moderate increases in costs with pension/OPEB and fuel and power. I will speak about the Company's pension/OPEB expense later in my testimony, which will be further supported by Company witness John Popiolek (PAWC Statement No. 14). Company witness Jim Runzer (PAWC Statement No. 3) will discuss the Company's efforts on energy efficiency and procurement, and Company witness Lori O'Malley (PAWC Statement No. 6) provides details of the Company's adjustments for known and measurable price changes by the Company's electricity generation suppliers and electric distribution companies that furnish distribution service. The requested increases in O&M expense are necessary to support the Company's efforts to continue to provide high quality water and wastewater service to our customers in the most cost-effective way in the long term.

To address the Company's diverse capital needs, PAWC must raise substantial amounts of debt and equity capital and, in the process, must demonstrate its ability to provide a reasonable return for investors to commit their funds to the Company for its use. On an annual basis, PAWC's capital investment program is greater than its allowance for depreciation, which results in negative free cash flow. Therefore, the Company needs to seek financing for its capital investments beyond any internally generated cash flow. As shown in Schedule CEC-2 and explained in the Statement of Specific Reasons for Proposed Increase in Rates that accompanies the Company's filing, absent rate relief, the Company's overall rate of return on an original cost basis will be only 6.29% as of June 30, 2027. The indicated return on common equity is anticipated to be 7.63% as of June 30, 2027, which is clearly far less than what is required.

Q. What is PAWC's principal accounting exhibit in this case?

A. PAWC Exhibit No. 3-A is PAWC's principal accounting exhibit in this case. PAWC Exhibit No. 3-A includes five separate revenue requirement studies, one of which relates to the Company's water operations and four that relate to its wastewater operations.

Q. What is the source of the accounting data used in PAWC Exhibit No. 3-A?

A. The starting point for each of the revenue requirement studies in PAWC Exhibit No. 3-A is the accounting information recorded in the Company's books and records for the twelve months ended June 30, 2025. The Company's books and records are maintained in conformity with the National Association of Regulatory Utility Commissioners ("NARUC") Uniform System of Accounts for Water Companies, the NARUC Uniform System of Accounts for Wastewater Companies, and generally accepted accounting principles. Because the purpose of ratemaking is to establish rates to be applied in the future, per-book data were adjusted on

a pro forma basis, as appropriate, to reflect changes in operating conditions that are not fully reflected in the book data for the historic test year ("HTY"), the future test year ("FTY") or the FPFTY.

Q. Briefly explain what is set forth in Exhibit No. 3-A.

A. PAWC Exhibit No. 3-A contains five separate revenue requirement studies, each of which is set forth at a separate tab within the exhibit, consisting of the following:

Tab 1	Water Operations
Tab 2	Wastewater Sanitary Sewer Systems General Operations ("SSS")
Tab 3	Butler Area Sewer Authority ("BASA") WW Operations
Tab 4	Wastewater Combined Sewer Systems Operations ("CSS")
Tab 5	Elizabeth Borough WW CSS Operations

A summary page at the beginning of PAWC Exhibit No. 3-A shows the Company's rate request on a consolidated (total Company) basis. Applicable workpapers and supporting documentation for PAWC Exhibit No. 3-A are set forth in PAWC Exhibit Nos. 3-B and 3-C. I am responsible for portions of each of these exhibits. Other witnesses are responsible for other portions of these exhibits as explained in their respective statements. Each page of PAWC Exhibit No. 3-A identifies the witness responsible for that portion of the exhibit.

In order to reflect data for the FPFTY, PAWC Exhibit No. 3-A presents PAWC's rate base, revenues, expenses and tax information on the basis of an HTY ended June 30, 2025, a FTY ending June 30, 2026, and a FPFTY ending June 30, 2027. The support for the Company's requested revenue increase is based principally upon the data presented for the FPFTY. Within PAWC Exhibit No. 3-A, HTY data are generally identified by the title or heading "Present Rates at June 30, 2025" and FTY data are generally identified by the title or heading "Present Rates at June 30, 2026." Data for the FPFTY are generally identified by the title or heading "Present Rates at June 30, 2027."

Q. Why is the Company presenting five separate revenue requirement studies in PAWC Exhibit No. 3-A?

A. The Company is presenting five separate revenue requirement studies in its Exhibit No. 3-A to comply with the terms set forth in the 2023 Rate Case Order[1] and the terms and conditions of the Commission approvals of PAWC's acquisitions of certain systems that are included in this case.

In the 2023 Rate Case Order (p. 218), the Commission directed PAWC to create separate classes in the cost-of-service study ("COSS") for several Rider DIS and DRS customers instead of deducting the revenues received from contract sales to those customers from the total cost of service and from each of the classes of service. Exhibit No. 12-A (or the water operations COSS) reflects Rider DIS and Rider DRS customers as separate customer classes. Company witness Gregory Herbert discusses the Company's COSS in further detail in his testimony.

The 2023 Rate Case Order also directed PAWC to prepare separate COSSs for new Section 1329 acquisitions in the first base rate case where those systems are included in the Company's revenue requirement. PAWC closed on its acquisition of the BASA wastewater assets under Section 1329 of the Code on October 29, 2024. On October 9, 2025, the Commission approved PAWC's application to acquire the Elizabeth Borough Municipal Authority ("EBMA") wastewater assets with the commitments provided in a unanimous settlement reached by all parties to the Section 1329 acquisition proceeding.[2] As previously

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[1] *See Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered Jul. 22, 2024) ("2023 Rate Case Order"), p. 217 n. 94.

[2] *See Application of Pa-Am. Water Co. under Sections 1102(a) and 1329 of the Pa. Pub. Util. Code, 66 Pa.C.S. §§ 1102(a) and 1329, for approval of (1) the transfer, by sale, to Pa-Am. Water Co, of substantially all of the assets, properties and rights related to the wastewater treatment plant and collection system owned and operated by the*

noted, PAWC anticipates closing on the EBMA acquisition approved by the Commission before the end of 2025. Company witness Don Wieczenski provides a detailed description of the BASA and EBMA acquisitions in his direct testimony.

In addition, PAWC Exhibit No. 3-A includes a separate revenue requirement study, in aggregate, for the SSSs it currently owns, which consist of the Royersford, York, Sadsbury, Farmington and Manwalamink systems, and a separate revenue requirement study, in aggregate, for the CSSs it currently owns, which consist of the Scranton, McKeesport, and Kane systems.

Q. Please summarize what the Commission required in the Company's last rate case regarding the continuation of separate COSSs for Section 1329 acquisitions.

A. On page 217 of the Order entered on July 22, 2024 in the Company's last rate case, the Commission determined that:

> We agree with the ALJs' recommendation that, not only should PAWC continue to prepare separate COSSs for new Section 1329 acquisitions in the first base rate proceeding where those systems are included in PAWC's revenue requirement, but for Section 1329 acquisitions that are included in the present base rate case, PAWC should continue to prepare separate COSSs either individually for each acquisition or as a group.[94]
>
> [94] This group should include only non-CSS wastewater Section 1329 systems. The CSS wastewater systems (whether or not acquired under Section 1329) should be included in the separate COSS for CSS wastewater systems.

.

Q. To which acquisition(s) does the Company believe that requirement applies?

Elizabeth Borough Municipal Auth. and (2) the rights of Pa-Am. Water Co. to begin to offer or furnish wastewater service to the public in the Borough of Elizabeth, and portions of the Borough of Lincoln, and the Twps. of Elizabeth and Forward, in Allegheny Cnty., Pa., Docket No. A-2025-3052983 (Opinion and Order entered Oct. 9, 2025).

A. The Section 1329 acquisitions included in the 2023 rate case were BASA and Brentwood. The Brentwood acquisition has not closed, so at this time, the Company's understanding of the 2023 Order is that the continuing requirement would apply only to the BASA system.

Q. Does the Company ask that the Commission reconsider the requirement?

A. Yes, the Company requests that the Commission reconsider this requirement to maintain a separate COSS in future rate cases for BASA. Maintaining a separate COSS for a Section 1329 acquisition after its first base rate case contradicts the intent of single tariff pricing and therefore blocks customers from receiving the benefits of PAWC's economies of scale by spreading cost of service across a larger group of customers. This requirement would also increase expense that ultimately gets recovered from customers through rates to perform additional studies. The Company recommends that the Commission continue its approach of moving toward single tariff pricing for all of its systems, including those acquired under Section 1329 of the Public Utility Code. The service provided to customers of a system acquired under Section 1329 is indistinguishable from the service provided to customers acquired either organically or through non-Section 1329 acquisitions. The Company also recommends that the Commission continue to evaluate the necessity of separate COSSs as part of future acquisition proceedings.

AFFORDABILITY OF WATER AND WASTEWATER SERVICE

Q. In general, why is PAWC's proposed rate increase reasonable and appropriate?

A. PAWC's proposed rate increase is reasonable and appropriate because, as I previously discussed, it is driven primarily by investments that keep our water and wastewater service safe and reliable. Such investments cannot be avoided and are in the long-term best interests of our customers. If such investment is not made, our customers will be adversely impacted

in the long run as costs will increase even more. For example, when mains are not replaced in a timely fashion, or equipment is neglected, our costs rise as unanticipated main breaks create water quality issues, unexpected expenses, and disruption to our customers and communities. Similarly, equipment in need of replacement makes workers less efficient and can create safety issues.

Q. Has PAWC evaluated the impact of the proposed rate increases on its customers?

A. Yes. The Company's water and wastewater service is critical for our customers, and Company leadership understands how important it is for that service to remain affordable. A Zone 1 residential customer using 109 gallons of water per day would pay approximately $3.18 per day for water under our rate proposal. In other words, for about $3.18 per day, an average residential customer has all the water they and their family need to drink, cook, wash, and maintain their general health and well-being.

Q. Has the Company performed an analysis of the affordability of its water and wastewater service under the proposed rates?

A. Yes. Ms. Ather (PAWC Statement No. 9) conducted a detailed analysis of the affordability of our historical and proposed residential rates and relates the median household income ("MHI") for customers in our service territory to our utility bills over time. Ms. Ather's analysis demonstrates that our water and wastewater service has been affordable over time and will remain affordable for the majority of residential customers under the proposed rates. Her testimony compares historical average monthly water bills to monthly household income for PAWC customers from 2014 through 2024, both in absolute terms and in terms of bill-to-income ("BTI") ratios. Ms. Ather then analyzed customer bills in this case after the proposed rate increase and estimated MHI for PAWC customers during the FPFTY. Her analysis shows

that BTI ratios for PAWC's water service have held steady from 2014 to 2024 at levels between a low of 0.83% and a high of 1.03% of MHI and are expected to be 1.04% under the Company's proposed rates in this case during the FPFTY. Ms. Ather shows that BTI ratios for wastewater service have similarly held steady from 2014 through 2024 at levels between a low of 0.86% and a high of 1.35% of MHI but rose in 2023 to 1.41% and are expected to be 1.37% under the Company's proposed wastewater rates in this case. Ms. Ather's analysis is a tangible demonstration that our customer bills will remain affordable for the majority of customers even with PAWC's requested rate increase.

Q. How does PAWC maintain the affordability of its water service?

A. An important way that we maintain affordability is by continuously seeking to improve our business processes and make investments that improve operational efficiencies, and we have been very successful in doing so. As Mr. Nokovich and Mr. Runzer explain, we use targeted and proactive investments to permit us to work smarter and more efficiently as well as leverage the power of our organization to purchase equipment and supplies at advantageous terms. All of these initiatives help us better manage our cost structure and mitigate cost increases.

In addition, Mr. Ladner highlights the Company's efforts to pursue PENNVEST funding for its infrastructure investments. PAWC calculated the total customer benefit of this PENNVEST funding to be approximately $100 million in savings over the life of the loans based on the lower interest rates of PENNVEST loans and the receipt of project grants, which typically do not require repayment. As further described by Mr. Nokovich, the Company has been awarded PENNVEST grants and loans associated with Buter area pump station investment projects, lead service line investment projects, and dam rehabilitation projects.

Q. Notwithstanding the overall affordability of PAWC's rates, are there customers who might face affordability issues?

A. Yes, some of our customers face challenging economic circumstances. Thus, Ms. Ather also examined the affordability of our rates for customers at different MHI levels. Her assessment compares annualized bills for "basic water and/or wastewater service" (i.e., service that is necessary and reasonable to meet basic household needs for drinking, cooking, sanitation, and general health service that does not include seasonal discretionary water use) to measures of household income for lower income groups. The Company estimates that there are approximately 152,000 residential water customers in its service areas with household incomes at or below 200% of Federal Poverty Level ("FPL"), or approximately 24% of the Company's residential water customer base. For these customers, the Company continues to offer various assistance programs, which I describe below. The Company proposes in this case to maintain its income-based tariff discount program to include customers between 0% and 200% of FPL in order to address the affordability of water or wastewater service, as explained in more detail by Mr. McClellan.

Q. What customer assistance programs does PAWC offer its low-income customers to maintain the affordability of its service?

A. PAWC offers several customer assistance programs to help our low-income customers. The Company supports low-income customers through PAWC's H2O Help to Others Program™ ("H2O"). The H2O program currently offers a four-fold approach, including bill discounts for water and wastewater service, arrearage management, hardship grants, and water conservation assistance.

The bill discount program ("BDP") currently includes a four-tier discount with discounts on the total bill ranging from 20% to 90%. I discuss a slight change to the low-income discount structure below.

The arrearage management program ("AMP") assists low-income customers with arrearages. As part of the AMP, customers receive a $25 arrearage forgiveness credit in exchange for each full and timely monthly payment. The AMP launched on October 1, 2024. As of August 31, 2025, 3,149 customers were enrolled in the AMP.

The hardship fund program is a bill-paying assistance program funded by PAWC shareholders, donations from customers, and others who want to help our customers in need. Customers who qualify may receive grants of up to $500 annually toward their water bill and $500 annually toward their wastewater bill. The hardship fund is administered by Dollar Energy Fund ("DEF"), an independent, non-profit organization. For the 2025 to 2026 program year, the Company is contributing $1.45 million to the hardship fund.[3] On October 9, 2025, the Commission approved a settlement at Docket No. A-2025-3052983 permitting PAWC to acquire the EBMA wastewater system. As part of that settlement, PAWC agreed to contribute a total of $100,000 to its hardship fund either (1) in installments over the five-year period after closing of the acquisition, or (2) as a one-time contribution within 60 days after closing. These donations are funded by PAWC's shareholders and not recovered from customers.

The Company's water conservation assistance program offers tools and tips to help customers save water and money. The program includes a leak detection kit to help identify household leaks, conservation tips and water use calculator.

[3] PAWC's donations to the hardship fund are at an increased level for a five-year period consistent with the settlement approved in the Company's application to acquire the BASA wastewater system, at Docket No. A-2022-3037047.

In addition, the Company offers qualifying residential and commercial customers flexible payment arrangements through installment agreements if they are financially unable to pay a water and/or wastewater service bill when due. The Company also offers residential customers the option of paying bills under its budget billing plan. For customers electing budget billing, the Company estimates the customer's total billed amount for service during a succeeding twelve-month period and, for that period, issues monthly bills based on one-twelfth of the twelve-month estimate.

PAWC understands the importance of affordability, and the Company strives to assist those customers who have difficulty paying their water and wastewater bills. As further detailed in Mr. Ladner's testimony, PAWC has conducted significant outreach efforts to enroll customers in its H2O Help to Others customer assistance programs through statewide in-person information sessions, texting and paid customer education media campaigns, and select door-to-door canvassing efforts.

Q. You mentioned PAWC is proposing a slight change to its low-income discount structure. What is PAWC's proposal?

A. The Company's current discount tariff rates are based on the customers' percentage of FPL, with four tiers from 0% to 200% of the Federal Poverty Income Guidelines ("FPIG"). The Company is proposing to align water fixed and volumetric percentage discounts.

With this modification, the Company proposes the following discounts by tier:

Company Proposed Low Income Discounts

Eligible Customers	**Water Total Bill Discount**	**Wastewater Total Bill Discount**
0% - 50% FPL	82%	85%
51% - 100% FPL	67%	73%
101% - 150% FPL	44%	55%
151% - 200% FPL	22%	37%

This change is further explained by Mr. McClellan in his testimony (PAWC Statement No. 10).

Renter Assistance Pilot Program

Q. Is PAWC proposing to make any other changes to its low-income program offerings?

A. Yes, PAWC is proposing a renter assistance pilot program ("RAPP") for income-eligible renters receiving water and wastewater service in master-metered buildings.

Q. Please describe the RAPP.

A. The RAPP assists low-income residents with paying their utility bills when they are not responsible for paying for their utility service directly to their utilities because they are located in an apartment building that is master metered. The landlord pays for the entire building's utility service and collects the full amount required for utility service as part of rent from the building residents. Because low-income residents who live in master-metered buildings do not pay their utility directly for their utility service, they are not eligible for a utility's customer assistance programs such as PAWC's BDP or AMP. Therefore, when the landlord allocates a portion of the building's utility charges to each resident as part of their rent, the residents are paying a full tariff rate for their utility service, which is inappropriate if the resident is income-eligible for a customer assistance program. In other words, low-income residents in master-metered buildings are unable to take advantage of customer assistance programs simply because they live in a building that is not configured to allow them to pay for their own utility service directly.

The RAPP seeks to remove this barrier to assistance for low-income residents of master-metered buildings by making the residents eligible for quarterly stipends that are approximately equivalent to what the resident would be receiving if they were enrolled in the

Company's BDP based on an average level of residential customer usage. For example, PAWC calculates an average level of residential water customer usage in Pennsylvania to be 3,263 gallons per month. As summarized in the above chart, if the customer's household income level is at 150% of FPIG, they would receive quarterly stipends of the monthly bill discount amount of $41.92 (average usage x discount) x 3 equaling $125.76. By contrast, if the customer's household income level is at 50% of FPIG, they would receive quarterly stipends of the monthly bill discount amount of $78.12 (average usage x discount) x 3 equaling $234.36.

Q. How would PAWC administer the RAPP?

A. PAWC intends to use its third-party assistance program administrator, DEF, to process and approve RAPP applications. Because the RAPP is a new concept for Pennsylvania, PAWC is proposing to deploy it initially in two separate municipalities in different regions across the state with high renter populations: Eastern Pennsylvania (Scranton) and Western Pennsylvania (Butler). All water and wastewater customers of PAWC in those municipalities would be eligible to apply for RAPP stipends. The Company intends to launch education and outreach campaigns in the municipalities to create awareness regarding the RAPP and to partner with local officials and landlords to support those efforts.

Once a customer applies for the RAPP, DEF will 1) review the customer's income documentation, 2) confirm that the customer is income eligible for the program, 3) confirm that the customer resides in a master-metered property in one of the eligible municipalities for the program (a lease will be required), and 4) notify the customer if they are enrolled in the

program. The customer will then begin to receive quarterly stipends from DEF that are calculated based on their income level as if they were enrolled in the Company's BDP.

Q. How will PAWC manage reverification and removal for the RAPP?

A. PAWC expects the reverification and removal process to be more complicated than it is for the BDP and AMP because renters do not need to call the Company to end service in their name when they move out. As a result, the Company is proposing both 1) an annual income and address recertification process, and 2) program removal if DEF receives a returned check. Program removal upon receipt of a returned check is reasonable because it is unlikely residents will remember they need to cancel RAPP participation at the time of a move out. If a check is returned in error, the resident can contact the Company and/or DEF to reapply. The increased likelihood of move-outs among renters is also the reason PAWC intends to require annual income and address recertification.

Q. How does PAWC intend to manage the costs associated with the RAPP?

A. PAWC is unable to accurately predict the costs of the RAPP because there are no similar programs for other utilities in Pennsylvania. As a result, PAWC is proposing a $1 million annual cap on RAPP stipends. The pilot will gather and evaluate all cost data during the pilot to help understand what the approximate budget of a permanent program would be.

Q. How will PAWC manage enrollments if it hits the $1 million cap for stipends?

A. PAWC will continue to enroll new RAPP participants but inform participants that the stipends may run out before the end of the program year. PAWC will begin sending new quarterly stipends when the next program year begins.

Q. How does PAWC intend to recover RAPP costs?

A. PAWC intends to recover its RAPP stipend amounts and program administrative costs through its proposed CAP rider, which is described in detail later in my testimony. Program administrative costs will be limited to the costs charged to PAWC for DEF's administration of the RAPP.

Q. What is the duration of the RAPP?

A. If approved by the Commission, the RAPP would launch within one year of the Commission's Final Order in this proceeding. The Company will continue the RAPP for at least two years in those two municipalities. In the first rate case filed after that two-year period concludes, based on the results of the pilot, PAWC will propose either to 1) convert the pilot program into a permanent program, or 2) wind down the pilot.

RATE STRUCTURE AND RATE DESIGN PROPOSAL

Q. Please discuss the Company's rate zones in effect following the last base rate case.

A. A large majority of the Company's customers are now being billed under the same set of rates for metered service. This consolidation represents the continued implementation of the Commission-approved concept of Single Tariff Pricing. Water Rate Zone 2 (Valley) and Rate Zone 3 (Turbotville) continue to have separate rate schedules. Additionally, Wastewater Rate Zone 1a (Royersford), Rate Zone 1b (York), Rate Zone 1c (Foster), Rate Zone 2 (Kane, McKeesport), and Rate Zone 2a (Scranton) continue to have separate rate schedules.

Q. Please summarize the rate zones that have been created since the last rate case.

A. Since the last case, the Company has created the following rate zones for closed acquisitions:

Water:

Rate Zone 4	Farmington
Rate Zone 5	East Dunkard
Rate Zone 6	Audubon
Rate Zone 7	Manwalamink
Rate Zone 8	Appalachian

Wastewater:

Rate Zone 1d	Butler
Rate Zone 1e	Sadsbury
Rate Zone 1f	Audubon
Rate Zone 1g	Manwalamink

Upon completion of the Corner Water and EBMA acquisitions by the end of 2025, the Company will add one water rate zone and one wastewater rate zone, respectively, for those new customers.

Q. Has the Company created separate tariff groups for SSS and CSS customers?

A. In the settlement of the Company's base rate case at Docket No. R-2022-3031672, PAWC committed to creating a separate tariff group for current and future CSS customers. The Company's proposed wastewater tariff reflects the use of Rate Zone 1 for the consolidation rates of SSS customers, using subparts such as 1a, 1b, 1c, etc., for those SSS customers who are currently on separate rates, but moving toward consolidation in the future. Rate Zone 2

will be used for the consolidation rates of CSS customers, using subparts such as 2a, 2b, 2c, etc., for those CSS customers who are currently on separate rates, but moving toward consolidation in the future.

Q. Does the Company propose the consolidation of water and wastewater rates in this proceeding?

A. Yes. The Company proposes consolidation of certain water and wastewater rate zones and changes to the current water and wastewater rate structure. Please refer to the direct testimony of Company witness Mr. McClellan (PAWC Statement No. 10) for a detailed explanation of the Company's proposals.

Q. Please summarize the Company's commitments regarding rate increases for certain prior acquisitions.

A. The Scranton system, acquired by the Company in 2016, is subject to rate increase requirements and limitations. In the Scranton acquisition proceeding, the Commission approved the Amended Asset Purchase Agreement ("APA"), which provided that PAWC would not propose rate increases that would be equal to an amount greater than a 1.9% Compounded Annual Growth Rate ("CAGR") increase in annual revenues over a ten-year period relative to the starting amount of annual revenues. The pro forma revenues at present rates exceed the level of increase PAWC is permitted to propose under the CAGR provision during the ten years following closing of the acquisition. As such, and in compliance with the APA, the Company is not proposing an increase to the wastewater rates of the Scranton system. However, the Company does reflect the roll-in of the DSIC at present rate revenues, therefore changing the actual rate being charged to Scranton customers, while the average monthly bill will remain unchanged.

Q. Please summarize the Company's commitments regarding rate increases for acquisitions included in this filing since the last rate case.

A. PAWC has included the following acquisitions in this base rate case:

(1) BASA (wastewater);

(2) EBMA (wastewater).

(3) Sadsbury Township Municipal Authority (wastewater);

(4) Farmington Township (water and wastewater);

(5) Audubon Water Company (water);

(6) East Dunkard Water Authority (water);

(7) Manwalamink Water Company and Manwalamink Sewer Company;

(8) Appalachian Utilities, Inc. (water); and

(9) Corner Water Supply and Service Corporation (water).

In the following paragraphs, I will explain the rate increase commitments for these acquisitions which are further detailed in the testimonies of Don Wieczenski (Statement No. 7) and Max McClellan (PAWC Statement No. 10):

In the BASA application proceedings, a unanimous settlement was reached and filed with the Commission on August 14, 2023 ("BASA Settlement"). The BASA Settlement (p. 7) included the following provision regarding a proposed rate increase:

> PAWC will propose to move the System to 1.4x the current System rate or PAWC's proposed Rate Zone 1 system-average wastewater rates, whichever is lower, upon the later of (a) the first anniversary of Closing or (b) January 1, 2025.

The Company's rate proposal complies this provision and several other settlement provisions regarding rates, including a proposed rate for the Veterans Administration Hospital in Butler, Pennsylvania and proposed metered rates for BASA customers. The Company is proposing rates for the BASA system consistent with the revenue increases outlined in the BASA

Settlement. Please refer to the testimony of Max McClellan (PAWC Statement No. 10) for details on the proposed increases.

In the EBMA application proceedings, a unanimous settlement was reached and filed with the Commission on June 27, 2025 ("EBMA Settlement"). The EBMA Settlement (p. 5) included the following provision regarding a proposed rate increase:

> PAWC will not propose to increase rates for the EBMA zone more than 30% of EBMA's rates in effect at Closing in PAWC's first base rate case in which the System is included. PAWC also will not propose to increase rates for the EBMA zone more than 60% of EBMA's rates in effect at Closing in PAWC's second base rate case in which the System is included.

The Company proposes rates for the EBMA system consistent with the revenue increases outlined in the EBMA Settlement. Please refer to the testimony of Max McClellan (PAWC Statement No. 10) for details on the proposed increases.

The settlement in the Farmington Township water and wastewater application proceedings provides that PAWC should include proposals in its first base rate case after the acquisitions for (a) metered water and wastewater rates for Farmington customers, and (b) a rate increase that moves water and wastewater rates for Farmington customers toward the cost of service. The Company's proposals in this case comply with these provisions. Please refer to the testimony of Max McClellan (PAWC Statement No. 10) for detail on the proposed increases.

In the East Dunkard Water Authority (also known as Dilliner) application proceedings, the settlement provides that in the first base rate case following the closing of the acquisition, PAWC is to propose a public fire rate for the East Dunkard service territory equal to PAWC's statewide public fire rates. The Company's proposal in this case complies with this provision because PAWC is proposing to apply the statewide public fire hydrant rates to the East

Dunkard service area. Please refer to the testimony of Max McClellan (PAWC Statement No. 10) for detail on the proposed increases.

During the Manwalamink Water Company and Manwalamink Sewer Company application proceedings, PAWC accepted the Office of Small Business Advocate ("OSBA's") proposed condition that, if PAWC includes the Manwalamink service area in a future base rate case with an effective date prior to the expiration of the two-year rate freeze, PAWC will impute revenue to the Manwalamink service area in its proposed proof of revenues. This rate case complies with these provisions because PAWC is proposing a rate increase in this case, with an effective date at the end of the two-year rate freeze. Revenues associated with the proposed rate increase are imputed in the Company's proposed revenues. Please refer to the testimony of Max McClellan (PAWC Statement No. 10) for detail on the proposed increases.

SUPPORT FOR SPECIFIC ELEMENTS OF THE COMPANY'S FILING

Q. What is the Company's recommended rate of return on equity in this case?

A. The Company strongly believes, and proposes, that the Commission should consider the terms of Section 523 in determining the Company's allowed rate of return on equity in this case. Specifically, Ms. Bulkley has recommended a range of reasonable rates of return on equity from 10.25% to 11.25%. Both Ms. Bulkley and I recommend that the Commission adopt a rate of return on equity of 10.95% – at the upper end of Ms. Bulkley's range – in recognition of PAWC's superior management performance as is further supported in the testimony of Mr. Ladner.

Development of Water and Wastewater Revenue Requirements and the Application of Section 1311(c) of the Code

Q. Has the Company relied upon provisions of Act 11 in developing its proposed rates in this case?

A. Yes, it has. As authorized by Section 1311(c) of the Code, PAWC is proposing to allocate in the FPFTY approximately $53 million of its wastewater cost of service to its water operations, which is approximately 5% of total proposed water revenue. The authority granted by Act 11 would be used to mitigate the increases that wastewater customers in certain service areas would experience if their rates were established on a stand-alone basis. The Company's proposed rates would also make meaningful progress in moving the rates of its separate wastewater rate zones closer to a single consolidated wastewater rate design for all of the Company's wastewater operations.

The following table shows the effect on each wastewater operation of allocating a portion of wastewater revenue requirement to water operations and developing rates in the manner discussed above in summary form for the FPFTY:

Revenue Requirement Allocated from Wastewater to Water Customer Base Wastewater Operations	**FPFTY June 30, 2027**
Wastewater Sanitary Sewer Systems General Operations	$12,710,621
Butler Wastewater ("WW") Operations	$30,280,040
Elizabeth Borough WW Operations	$2,957,046
Wastewater Combined Sewer Systems Operations	$7,062,475
Total	**$53,010,182**

Q. What is the impact on the Company's proposed revenue requirement for water and wastewater customers of allocating a portion of wastewater revenue requirement to water operations, as shown above?

A. Based on the Company's cost of service and proposed customer class revenue allocation in this case, the allocation would increase the monthly water bill of a residential water customer by approximately $5.09 per month at proposed rates. The allocation would decrease the monthly wastewater bill of a residential wastewater customer by up to approximately $146 per month at proposed rates depending on the rate and location of the customer.

Q. What does Section 1311(c) of the Code state concerning the allocation of wastewater revenue requirement to water customers?

A. Section 1311(c) of the Code states: "The commission, when setting base rates, after notice and an opportunity to be heard, may allocate a portion of the wastewater revenue requirement to the combined water and wastewater customer base if in the public interest."

Q. What is your understanding of the phrase "in the public interest" in Section 1311(c) of the Code?

A. The phrase is not specifically defined in Section 1311(c). However, I am advised by counsel that the Commission provided guidance on the meaning of "in the public interest" in the Company's 2020 base rate proceeding with respect to acquisitions that were approved under Section 1329 of the Public Utility Code.[4] The Commission held that it is in the public interest for a utility to recover a portion of the wastewater revenue requirement associated with an acquired wastewater system from the combined water and wastewater customer base "because otherwise, large viable public utilities would be discouraged from acquiring municipal and

[4] *Comm'n v. Pa.-Am. Water Co.*, Docket Nos. R-2020-3019369 and R-2010-3019371 (Opinion and Order entered Feb. 25, 2021), p. 82.

wastewater systems and contravene the legislative intent and the Commission's policy of encouraging consolidation and regionalization."[5]

Q. Is the public interest served by distributing a portion of the revenue requirement of the Company's wastewater operations across PAWC's water customers?

A. Yes, it is. As recognized by the Commission, it is in the public interest for the Company to recover a portion of its wastewater revenue requirement associated with its acquired wastewater systems from its combined water and wastewater customer base.[6] Distributing a portion of the revenue requirement of the Company's wastewater operations across the Company's entire customer base is consistent with legislative intent and the important policy considerations underlying Sections 1311(c) and Section 1329, including ameliorating rate impacts on wastewater customers while imposing only a modest increase on the water bills of the much larger base of water customers, and promoting the Commission's policy of encouraging consolidation and regionalization.

The amendment Act 11 made to Section 1311(c) extended to combined water and wastewater utilities a policy similar to the concept of single tariff pricing, which this Commission has approved and encouraged water utilities to adopt for nearly forty years. As with single tariff pricing, allocating a portion of wastewater revenue requirement to the entire customer base recognizes that: (1) PAWC is an integrated water and wastewater company; (2) a multitude of functions needed to provide water and wastewater service are performed on a consolidated basis by PAWC employees and by the Service Company; (3) providing both water and wastewater service creates opportunities, over time, to capture additional economies of scale and scope; (4) the need for capital additions in different parts of the Company's water

[5] *Id.*
[6] *Id.*

and wastewater systems will be higher in some areas and lower in others at any given point in time, but will average out over time; and (5) "averaging" water and wastewater costs is very much like the cost averaging that single tariff pricing is explicitly designed to accomplish and stabilizes rates and mitigates rate impacts for all customers over the long run. Consistent with these factors, PAWC's proposal represents a reasonable approach to allocating revenue requirement that supports economies of scale over the long term.

Pension and OPEB Expense and Request for Regulatory and Accounting Treatment

Q. Please describe PAWC's request for deferral accounting treatment for pension and OPEB expenses and why it is appropriate.

A. PAWC is requesting Commission authorization to establish regulatory accounts for its pension and OPEB expenses. These expenses are difficult to predict and can materially increase or decrease from year-to-year because pension and OPEB costs are based on actuarial forecasts that take into account a number of economic and demographic factors described by Mr. Popiolek. When the actual outcomes differ from the predicted values for those factors, pension and OPEB costs can be materially higher or lower than forecasted for recovery in rates, resulting in under- or over-recovery by the Company and corresponding under- or overpayment by customers. The Company's proposal would compare its actual pension and OPEB expenses incurred to the amount included within base rates. The differences between the two would be deferred to a regulatory asset or liability, and the net balance would be addressed in the Company's next rate case.

Q. What was the authorized amount for pension and OPEB expense in the Company's last rate case?

A. The Commission approved amounts of ($3,874,748) and ($8,118,709) for pension and OPEB, respectively.

Q. What were the actuals recorded by the Company in the first year of rates that would coincide with these approved amounts?

A. The Company recorded expenses of $1,437,467 and ($6,744,367) for pension and OPEBs, respectively, for the period of August 2024 through July 2025.

Q. Please calculate the difference between the allowed amounts and the actuals.

A. The variance for the pension expense was $5,312,216 ($1,437,467 - ($3,874,748)), meaning that the Company recorded $5.3 million more in expense than the Commission authorized. The variance for the OPEB expense was $1,374,342 (($6,744,367) - ($8,118,709)), meaning that the Company recorded $1.4 million more in expense than the Commission authorized. The combined variance for pension and OPEBs was $6.69 million higher than authorized.

Q. What is the main driver of the variance?

A. The main driver of the variance is the use of the three-year historical average.

Q. What was the Company's original and rebuttal positions for pension and OPEB?

A. The Company's original filing reflected pension and OPEB expenses of $22,218 and ($5,817,327), respectively. The Company's rebuttal position reflected pension and OPEB expenses of $971,071 and ($6,496,737), respectively.

Q. Please compare the Company's as-filed case and its rebuttal position to actuals.

A. The as filed variance for pension expense was $1,415,249 ($1,437,467 - $22,218) over the as filed expense level. The rebuttal variance for pension expense was $466,396 ($1,437,467 - $971,071) over the rebuttal expense level. The as-filed variance for OPEB expense was ($927,040) (($6,744,367) – ($5,817,327)) under the as-filed expense level. The rebuttal variance for OPEB expense was ($247,630) (($6,744,367) – ($6,496,737)) under the rebuttal expense level. In total, the as-filed position for pension and OPEBs was $488,209 ($1,415,249

+ ($927,040)) higher than filed. In total, the rebuttal position for pension and OPEB expenses was $218,766 ($466,396 + ($247,630)) higher than filed.

Q. Which forecast was the most accurate?

A. The Company's rebuttal position was the most accurate as the variance to actuals was only $218,766. The Company's as-filed position was the next most accurate as the variance to actuals was $488,209. The Commission-authorized variance to actuals (based on a three-year average) was $6.69 million, which is over thirteen times the variance of the Company's as-filed position and over thirty times the variance of the Company's rebuttal position.

Q. Are you aware of any changes in the expense level of pensions in the future?

A. Yes, the amortization of the deferred pension liability for the Company and the Service Company will end on December 31, 2027. This liability was approved by the Commission in case R-2017-2595853 and is related to the amortization of the liability that was created when the Company switched from cash contributions to the accrual basis. The two amortizations total $1,958,418 ($1,479,089 per year for the Company and $479,329 per year for the Service Company). Company witness John Popiolek (PAWC Statement No. 14) speaks to pension and OPEB expense and forecasts in greater detail.

Q. What pension and OPEB expense methodology is the Company proposing to use in this case for the forecasted FPFTY expense?

A. PAWC is requesting that the Commission reconsider its three-year historical average methodology that underestimates the actual pension and OPEB expense impact on the Company and instead consider the Company's expert witness forecast using methodology explained in the testimony of John Popiolek (PAWC Statement No. 14). In addition, the

Company requests that the Commission allow deferral accounting treatment for these expenses between base rate cases as described below.

Q. Please describe PAWC's request for deferral accounting treatment for pension and OPEB expenses and why it is appropriate.

A. PAWC is requesting Commission authorization to establish regulatory accounts for its pension and OPEB expenses. These expenses are difficult to predict and can materially increase or decrease from year-to-year because pension and OPEB costs are based on actuarial forecasts that take into account a number of economic and demographic factors described by Mr. Popiolek. When the actual outcomes differ from the predicted values for those factors, pension and OPEB costs can be materially higher or lower than forecasted for recovery in rates, resulting in under- or over-recovery by the Company and corresponding under- or overpayment by customers. The Company's proposal would compare its actual pension and OPEB expenses incurred to the amount included within base rates. The differences between the two amounts would be deferred to a regulatory asset or liability, and the net balance would be addressed in PAWC's next base rate case.

PROPOSED CUSTOMER ASSISTANCE PROGRAM RIDER

Q. Is the Company proposing any alternative ratemaking mechanisms in this proceeding?

A. Yes, the Company is proposing a CAP rider for actual costs of the Company's customer assistance programs.

Q. Does Pennsylvania law allow the Commission to approve alternative rate mechanisms?

A. Yes, 66 Pa. Code C.S. § 1330(b) was added to the Public Utility Code in a 2018 amendment. I am advised by counsel that Section 1330 allows the Commission to approve an application

by PAWC to establish various forms of alternative ratemaking, including rates under Section 1307 of the Public Utility Code.[7]

Q. Does Section 1330 state the policy goals of this alternative ratemaking treatment?

A. Yes. Section 1330(a)(2) states as follows:

> It is the policy of the Commonwealth that utility ratemaking should encourage and sustain investment through appropriate cost-recovery mechanisms to enhance the safety, security, reliability or availability of utility infrastructure and be consistent with the efficient consumption of utility service.

Q. How does the Company's proposed CAP rider meet these policy objectives?

A. Section 1330(a)(2) recognizes that appropriate cost recovery mechanisms are necessary to enhance the safety, security, reliability, and availability of utility infrastructure. The Company's customer assistance programs are critical for maintaining income-eligible customers' access to affordable water and wastewater service.

Q. How is the CAP rider structured?

A. The CAP rider acts as a true-up mechanism: it either collects or refunds the difference between PAWC's CAP costs included in base rates and PAWC's actual CAP costs. CAP costs include PAWC's BDP discounts, AMP credits, RAPP stipends, and RAPP administrative costs. The CAP rider is similar to energy utilities' universal service riders ("USRs") in the types of costs it encompasses, but it is different because it will only apply to a portion of such costs since the Company is proposing to continue to recover the bulk of its CAP costs in base rates. Unlike energy companies' USRs, it is possible the CAP riders will result in a credit to residential customers' bills if PAWC's actual CAP costs are below the costs built into the Company's base rates. PAWC is proposing CAP riders in both its water and wastewater tariffs.

[7] 66 Pa. Code C.S. § 1330(b)(1)(v)-(b)(2).

Q. What is the initial proposed CAP rider charge in this case?

A. The initial CAP rider charge is $0 in both PAWC's water and wastewater tariffs. Consistent with Section 1307(e) of the Public Utility Code, PAWC would make an annual reconciliation filing at the Commission to establish a new CAP rider charge or credit each year. In this filing, PAWC would present 1) the total revenues received under the rider; 2) the total costs incurred which are the basis for the rider; and 3) the difference between the amounts specified in 1) and 2), and 4) a tariff supplement identifying the new CAP rider charge or credit based on the difference between the amount of PAWC's CAP costs in base rates versus PAWC's actual CAP costs for that period.

Q. The Company has offered customer assistance programs for many years. Why is the Company proposing a CAP rider at this time?

A. Several recent developments necessitate the adoption of a CAP rider at this time. First, the Company launched a documentation-based income verification process in the first quarter of 2025, which resulted in a dramatic reduction in its bill discount program enrollment.[8] At the start of 2025, approximately 30,000 customers were enrolled in PAWC's BDP. After the income verification process was complete, approximately 16,000 accounts were removed from the BDP due to failure to reverify income. In response, PAWC conducted extensive customer outreach activity to enroll income-eligible customers in its BDP and AMP. These efforts included door-to-door canvassing, an educational media campaign, and a research project to better understand barriers, behaviors, and opportunities to improve CAP participation, among others. Through these efforts, as of September 30, 2025, PAWC's enrollment increased back up to approximately 21,500 customers. A CAP rider is necessary

[8] PAWC previously obtained income information orally from customers rather than requesting supporting income documentation.

at this time due to the dramatic CAP enrollment fluctuations PAWC experienced this year, which PAWC anticipates will continue moving forward as PAWC continues its outreach to enroll low-income customers and applies its income verification and recertification processes.

PAWC's income recertification process will occur for all BDP and AMP on the following schedule: (a) every six months for zero income customers; (b) every two years for variable income customers; and (c) every three years for fixed income customers. Recertifications will be regularly occurring year-round and PAWC has no basis for predicting the amounts of customers who will be removed from the programs due to failure to recertify their income at those times. Therefore, the CAP costs included in base rates may either be too low or too high based on the actual costs that PAWC incurs. A CAP rider that is set up to either flow costs back to customers in the case of over-collection or collect additional costs in the case of under-collection is reasonable under these circumstances.

Energy companies follow this same documentation-based income verification process, but they do not have to worry about the fluctuating levels of their CAP enrollments because they receive full and timely recovery of their costs through their USRs. PAWC should have this same opportunity. PAWC continues to grow its CAPs and adopt CAP requirements (such as documentation-based income verification) that are more consistent with the CAPs offered by energy companies. Accordingly, PAWC should be permitted to recover its CAP costs in a similar manner.

Second, the Company recently launched its AMP, which provides income-eligible customers with past due balances the opportunity for monthly arrearage forgiveness. AMP costs are also difficult to predict. All AMP customers are also BDP customers and will be subject to the same documentation-based income recertification requirements moving

forward. Arrearage levels also differ extensively from customer to customer, and the Company cannot reliably predict which customers at which arrearage levels will enroll in its AMP. If the Company's AMP enrollment increases significantly, the CAP costs included in PAWC's proposed base rates may be far below the Company's actual AMP costs.

Third, as already discussed, the Company is proposing a RAPP with potential costs that are unpredictable because it is a new program both for the Company and across the Commonwealth among all utilities. Although PAWC is proposing to cap the budgets for the renter assistance stipends, the potential administrative costs that would be incurred by DEF are unknown at this time. Therefore, the Company has not included a projected cost level for this program in base rates, but instead is seeking to recover the costs of the pilot through the CAP rider.

Q. Is PAWC proposing to change its class allocation of CAP costs due to the introduction of the CAP rider?

A. No, the Public Utility Code is clear that Section 1330 mechanisms should feature cost allocation and recovery from the customers who use the programs that are the subject of the mechanism.[9] PAWC currently allocates its CAP costs to residential customers because residential customers are the only customers eligible to participate in CAP programs. Consistent with Section 1330 and the ratemaking principle of cost causation, PAWC is proposing to continue this allocation methodology and only apply the CAP rider to residential customers.

Q. Does the Company have any other information to present regarding its proposed CAP rider?

[9] 66 Pa. Code C.S. § 1330(a)(1).

A. Yes, Section 69.3302 of the Commission's regulations identifies several factors the Commission may consider when evaluating a Section 1330 mechanism. In Schedule CEC-3, I explain how each of these factors relates to the CAP rider.

Proposed Water and Wastewater Tariffs

Q. Please discuss the proposed changes shown in the proposed Water Tariff.

A. The Company is proposing changes to its Water Tariff, which include the following:

1. In the Territories Served—Western Pennsylvania, the Company proposes to update this section to include the Dilliner District, and to rename the Washington/McDonald district to McMurray.
2. In the Schedule of Rates—Rider DIS—Demand Based Industrial Service, Schedule of Rates—Rider DRS—Demand-Based Resale Service and Schedule of Rates—Rider DGS—Demand Based Governmental Service the Company proposes to add a paragraph requiring a change of law clause in the Service Agreements entered into under this section, and to add the requirement that copies of Service Agreements shall be provided by the Company to the OSBA, in addition to the existing requirement that copies are to be provided to the Office of Consumer Advocate for consistency with the Wastewater Tariff, as further discussed in the testimony of Mr. Wieczenski (PAWC Statement No. 7).
3. In the Schedule of Rates—Private Fire Service—Unmetered (Cont'd), the Company proposes to clarify that a customer is responsible for usage that flows through a consumption detection device and that the Company may require the installation of a meter vault if the installation of metering equipment is determined to be needed.

4. In the Schedule of Rates-Private Fire Service—Metered, the Company proposes to modify the amount of usage that would evidence a service is being utilized as a general water service line from in excess of 10,000 gallons per month to in excess of 3,000 gallons per month for a period of three or more consecutive months.
5. In the Schedule of Rates—Miscellaneous Fees, the Company proposes to add a section to permit bulk sales of water through Company-approved bulk filling stations under the specified conditions.
6. In the Schedule of Rates, the Company proposes to include a new section, Customer Assistance Program Rider, as further discussed in my testimony above.
7. In Rule 2—Definitions, the Company proposes removing the definition for "Equivalent Dwelling Units or EDU" in Section 2.5.1 because the Company is also proposing to convert customers in the service area formerly served by Farmington Township to a metered rate as further discussed in the testimony of Company witness McClellan (PAWC Statement No. 10).
8. In Rule 2—Definitions, the Company proposes adding definitions for "meter box" and "meter vault."
9. In Rule 4—Service Pipes, the Company proposes a new section that permits the Company to require, on a customer's service line, the installation of a device that controls the rate at which a customer's service can draw water from the Company's system.
10. In Rule 5—Meters and Meter Installations, the Company proposes edits to language in Sections 5.2 and 5.4 to clarify that "meter box" and "meter vault" are not synonymous.

11. In Rule 5.3—Automatic Meter Reading, the Company proposes to modify the existing language to reflect that meters capable of being read automatically may not need access to telephone lines.

12. In Rule 5.4—Outside Meter Installations (Meter Box/Vaults), the Company proposes to allow the Company to determine if it is appropriate for the Company, rather than the customer, to own, furnish, install and maintain a meter box.

13. In Rule 8.5—Application for Public Fire Hydrant Service, the Company proposes to add language to its application that would allow a municipal corporation of the Commonwealth of Pennsylvania to furnish and install a public fire hydrant, and then transfer ownership to the Company following installation.

14. In Rule 10—Payment Terms, the Company proposes to add a new Section 10.7 to formalize the Company's commercial customer payment arrangement program within its tariff.

15. In Rule 12.1—Termination by Company, the Company proposes that it may terminate water service upon the receipt of an order or notice from the Department of Environmental Protection, a health agency, a local plumbing inspector, or other similar authority, on the grounds of violation of law or ordinance.

16. In Rule 16—General, the Company proposes a new Section 16.5 requiring a customer to provide notification to the Company prior to testing a fire flow system or refilling a water storage tank.

17. In Rule 23—Main Extensions for Non Bona Fide Service Applicants, the Company proposes to modify its agreements used for main extensions for non bona fide service applicants, to add a developer administrative review agreement with an accompanying

schedule of fees, and to require a deposit for the costs associated with engineering and inspection of facilities that will ultimately be owned by the Company.

18. In Rule 24—Water Conservation Contingency Plan, the Company proposes to include "the use of water for data centers" as a nonessential use of water.

19. In Rule 26—Classification of Revenue, the Company proposes to identify that data centers will be considered part of the commercial classification of revenue (class of service).

20. In Rule 26—Classification of Revenue (Classes of Service) (cont'd), the Company proposes to add a bulk sales class of service to permit the purchase of water at bulk filling stations owned by the Company.

21. In Rule 27.2—Extension Deposit Agreement for Bona Fide Service Applicant, the Company proposes to add language requiring payments made under the Extension Deposit Agreement to be made by electronic funds transfer.

22. In Rule 27.3—Special Utility Service, the Company proposes to add language requiring payments made under the Agreement to be made by electronic funds transfer.

23. The Company proposes to include a new Section 30, PAWC's Powers and Duties as Receiver, to enumerate the actions the Company would be authorized to take in its capacity as a receiver of a public utility's water system as further discussed in the testimony of Company witness Wieczenski (PAWC Statement No. 7).

Q. Please discuss the proposed changes shown in the proposed Wastewater Tariff.

A. The Company is proposing changes to its Wastewater Tariff, which include the following:

1. In the Schedule of Rates, the Company proposes to move metered customers, where possible, from a monthly service charge per equivalent dwelling unit ("EDU") to a monthly service charge, as discussed in the testimony of Company witness McClellan (PAWC Statement No. 10).
2. In the Schedule of Rates, the Company proposes to simplify its Unmetered Charges subsections by removing the sentence, "This charge is a flat rate fee for customers not metered for water consumption."
3. In the Schedule of Rates, Rate Zone 1f, the Company proposes to simplify its Unmetered Charges subsection by removing "and customers not metered for water consumption."
4. In the Schedule of Rates, Rate Zone 2- Combined Sewer System, the Company proposes to simplify its Unmetered Charges subsection by removing "for all customers not metered for water consumption."
5. In the Schedule of Rates, the Company proposes to clarify that the flat rate Special Rate Charges under Rate Zone 1—Sanitary Sewer System Unmetered Charges are based on assumed sewage flows.
6. In the Schedule of Rates, the Company proposes to eliminate the $0.00 flat rate per month Special Rate and to instead charge a monthly charge and usage rate to the VA Hospital in Rate Zone 1c—Metered and Unmetered.
7. In the Schedule of Rates, Miscellaneous Fees and Charges, the Company proposes to clarify the method by which capacity reservation fees are charged per equivalent dwelling unit and the time at which capacity reservation fees must be paid to the Company.

8. In the Schedule of Rates, Miscellaneous Fees and Charges, the Company proposes to add a new section that permits the Company to pass through improvement charges from third party companies or municipalities for conveyance and treatment to the new customer in addition to the capacity reservation fee.

9. In the Schedule of Rates, Miscellaneous Fees and Charges, the Company proposes to add a new section that identifies that the new customer is responsible for the costs of upgrades or replacement, if needed, to the Company's existing facilities to accommodate the new wastewater flow from the new customer.

10. In the Schedule of Rates, Miscellaneous Fees and Charges (cont'd), the Company proposes to clarify that for bulk customers who are members of the Municipal Sewer Group in the Company's Coatesville service territory, no capacity reservation fee will be charged for an applicant for wastewater service for existing residential or commercial structures that only produce residential strength wastewater.

11. In the Schedule of Rates, Miscellaneous Fees and Charges, the Company proposes to modify its Service Reconnection Fee to allow the Company to collect the actual costs incurred by the Company for the shut-off and turn-on of any service.

12. In the Schedule of Rates, Miscellaneous Fees and Charges, the Company proposes to standardize its treatment of waste haulers throughout its service territories. In this section, the Company also proposes a 5% increase on per gallon fees, a hauled waste permit fee of $250 in order to have the administrative costs borne by waste haulers, and a minimum unloading/dumping fee of $50 per visit to cover employee costs associated with unloading and processing paperwork.

13. In the Schedule of Rates, the Company proposes to include a new Demand Based Governmental Service ("DGS") Rider as further discussed by Company witness Wieczenski (PAWC Statement No. 7).

14. In the Schedule of Rates, the Company proposes to include a new Demand Based Industrial Service ("DIS") Rider as further discussed by Company witness Wieczenski (PAWC Statement No. 7).

15. In the Schedule of Rates, the Company proposes to include a new section, Customer Assistance Program (CAP) Rider, as further discussed in my testimony above.

16. In the Rules and Regulations, Section A – Definitions, the Company proposes modifications in the definition of "Equivalent Dwelling Units (or EDU)" to (1) clarify the method by which EDUs are allocated to new customers of the Company who become customers through a purchase or acquisition and (2) explain that the Company is permitted to re-calculate the number of EDUs allocated to a customer, subject to certain timeframe restrictions.

17. In the Rules and Regulations, Section A – Definitions, the Company proposes to add definitions for the following terms: "Appliance," "Black Water," "Brown Grease," "Fat, Oil, and Grease (FOG)," "FOG Control Device," "FOG Discharge Permit," "FOG Interceptor," "FOG Recycle Container," "FOG Trap," "FOG User," "FOG/Grit Separator," "Food Service Establishment (FSE)," "Grey Water," "Petroleum Oil Establishment (POE)", and "Yellow Grease."

18. In the Rules and Regulations, Section A – Definitions, the Company proposes to add references to its proposed new Section X—FOG Control Section to the existing

definitions of "Best Management Practices (BMP)" and "Prohibited Discharge Standards or Prohibited Discharges."

19. In the Rules and Regulations, Section C—Applications for Service, the Company proposes to clarify that wastewater service can be established without any further action on the part of a customer if the Company is made aware, pursuant to a usage data agreement, that the customer of a service location has changed.

20. In the Rules and Regulations, Section D – Construction and Maintenance of Facilities, the Company proposes that, following the installation of an initial customer service line, the customer will be responsible for the costs of installation of new service connections, including in instances where one property is converted into multiple premises.

21. In the Rules and Regulations, Section F – Billing and Collection, the Company proposes to add a new Section F.15 to formalize the Company's commercial customer payment arrangement program within its tariff.

22. In the Rules and Regulations, Section F – Billing and Collection, the Company adds a new Section F.17 Deduct Adjustment, proposing to use a winter average consumption to be applied to volume of sewer use for specified meter reads, as further discussed in the testimony of Company witness McClellan (PAWC Statement No. 10).

23. In the Rules and Regulations, Section H, the Company proposes to modify its agreements used for main extensions for non bona fide service applicants, add a developer administrative review agreement with an accompanying schedule of fees, and to require a deposit for the costs associated with engineering and inspection of facilities that will ultimately be owned by the Company.

24. In the Rules and Regulations, Section N—Extension Deposit Agreement for Bona Fide Service Applicant, the Company proposes to eliminate refunds for bona fide service applicants who enter into an Extension Deposit Agreement with the Company and to require payments be made under the Extension Deposit Agreement via electronic funds transfer.

25. In the Rules and Regulations, Section O—Special Utility Service, the Company proposes to add language requiring payments made under the Agreement to be made by electronic funds transfer.

26. In the Rules and Regulations, Section P – Grinder Pumps for Paint-Elk Wastewater, the Company proposes to remove existing language requiring the Company to own, maintain, repair/replace grinder pump units for a period of three years from the Closing on its acquisition of the Paint-Elk Joint Sewer Authority system. Closing on the acquisition of the Paint-Elk Joint Sewer Authority system occurred on July 31, 2014 (see Docket No. A-2013-2395998).

27. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes to add the following additional prohibitions to Section T.2.1—Prohibited Discharge Standards: (1) FOG of animal, vegetable or petroleum in the specified concentrations; (2) unused or outdated pharmaceuticals; (3) antifreeze or antifreeze mixtures; and (4) chemicals, enzymes, or biological additives for the purpose of FOG metabolism or alteration unless approved by the Company.

28. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes to add to Section T.2.11—

Accidental Discharge/Slug Discharge Control Plans, that accidental discharge/slug discharge control plans shall be prepared when required by the Company.

29. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes to remove Section T.2.13—Grease Traps due to its proposal of a definition of "FOG Trap" discussed earlier.

30. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.3.2—Proper Operation and Maintenance, to add language requiring the retention period of records to be extended during litigation.

31. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.3.7—Additional Pretreatment Measures, to replace existing language regarding "interceptors or traps" with the updated terminology of "separators" and to specify that cleaning and maintenance records, including hauling manifests for the past five years must be made available to the Company upon request.

32. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.3.7—Additional Pretreatment Measures, to add the prohibition against a food waste disposer discharging to a FOG control device.

33. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.6.10—Sample Collection, to add a new subsection (f) to prohibit damage, tampering or the prevention of access to any structure, appurtenance, equipment or part of the treatment works.

34. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.6.10—Sample Collection, to add a new subsection (g) to permit the Company to require a user discharging industrial or other wastes into a sewer system to construct and maintain at their expense a suitable control manhole as specified by the Company.

35. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.6.11—Date of Receipt of Reports, to add language clarifying that when documentation and written reports are physically mailed, they will be deemed to be submitted on the date postmarked or shipped, and when electronically submitted, the date of receipt will be the date of submission.

36. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.7.2—Specific Fees, to allow the Company to use the results from a user's previous quarters to determine pollutant loading when results have not been provided within a particular quarter.

37. In the Rules and Regulations, Section T—Wastewater Control and Industrial Pretreatment Regulations, the Company proposes in Section T.8.1—Right of Entry: Inspection and Sampling to permit the Company the right to enter a facility for the purposes of confirming compliance with the Company's rules or compliance with a permit or compliance directive issued by the Company pursuant to its rules.

38. In the Rules and Regulations, Section V.2—Wastewater Control and Protection of Collection Systems, the Company proposes to add references to its new proposed Section X-FOG Control, and clarify that currently referenced subsections are

subsections of Section T—Wastewater Control and Industrial Pretreatment Regulations.

39. In the Rules and Regulations, the Company proposes a new Section X—FOG Control, to implement a statewide FOG control program to prevent interference or pass-through in the Company's treatment works caused in part or wholly by the contribution and accumulation of FOG and associated solids from FOG users, with the goal or preventing blockages, restrictions, obstructions and overflows in sanitary sewer systems as well as combined sewer systems, as further discussed in the testimony of Company witness Runzer (PAWC Statement No. 3).

40. The Company proposes to include a new section, PAWC's Powers and Duties as Receiver, to enumerate the actions the Company would be authorized to take in its capacity as a receiver of a public utility's wastewater system as further discussed in the testimony of Company witness Wieczenski (PAWC Statement No. 7).

Q. Has the Company provided a redlined version of the proposed tariffs?

A. Yes, the Company has provided a redlined version of its proposed tariffs showing all changes made relative to its current Water and Wastewater Tariffs, which include the changes to the rules described above, the Company's proposed rate changes, and the consolidation of rate zones, discussed in more detail in the testimony of Company witness McClellan (PAWC Statement No. 10).

CONCLUSION

Q. Does this conclude your direct testimony at this time?

A. Yes, it does. However, I reserve the right to supplement my testimony as additional issues and facts arise during the course of the proceeding. Thank you.

APPENDIX A

From 2015 to 2017, I served as Assistant Professor and Director of the University of Charleston's Master of Forensic Accounting ("MFAcc") Program. I provided administrative oversight of the program to include curriculum development, faculty development and coordination, program assessment, recruiting, retention, marketing, and fiscal planning and management. I also served as faculty in the MFAcc program, teaching MFACC 624 - Data as Evidence which included data mining, probability concepts and calculations, link analysis, timelines and relationship charts, and applications of statistics in the courtroom. In addition, I taught the following undergraduate courses: BUSI 215 – Business Software, ACCT 460 – Accounting Information Systems, and ACCT 281 - Introduction to Forensic Accounting.

From 2010 to 2015, I served as Manager of Information Technology Services Expense Management for American Water ("AW"), responsible for managing operating and capital expenditures for the ITS department. I proposed and received approval for establishment of AW's first IT Finance team overseeing the management of IT related operating and capital funding projects across AW's subsidiaries. I was responsible for business planning and reporting, contracts processing, capital asset management, procurement of ITS goods/services, and budget management of $70M+ annually. During this time, I also served as the ITS functional lead member of AW's Procure to Pay Service Delivery Council. I established the Centrally Sponsored Financial Model for use by the company in SAP and related system asset management post-system implementation. I established an annual CIO communication to state presidents, finance, rates, and capital leads within the operating companies for the purpose of communication business planning needs for information systems projects at enterprise and state levels.

APPENDIX A

From 2003 to 2010, I served as Team Lead for the ITS Service Delivery department overseeing up to 9 states and service company locations with 22 support specialists for the delivery of information technology services such as local network, computer, and software support.

I also serve as a contract instructor and presenter for the National Association of Valuators and Analysts (NACVA), presenting topics such as computer forensics and the digital age.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Dr. Christina E. Chard**, hereby state that the facts set forth in the pre-marked Statement No. 2 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Dr. Christina E. Chard

Pennsylvania-American Water Company
Rate Increase Request

Filing Date:	November 14, 2025
Historic Test Year:	12 Months Ended June 30, 2025
Future Test Year:	12 Months Ending June 30, 2026
Fully Projected Future Test Year:	12 Months Ending June 30, 2027
Increase Requested	$168.7 Million
Percentage Increase:	14.6% in overall revenues
Effective Date:	August 13, 2026 (based on full suspension)
Rate of Return:	8.13% on rate base; 10.95% ROE

Type of Capital	Proportion of Total	Cost Rate	Weighted Cost
Debt	44.67%	4.63%	2.07%
Common Stock	55.33%	10.95%	6.06%
Total	100%		8.13%

Elements of Increase	Revenue Requirement
Capital and Capital Related	$95.5 Million
Acquisitions	$37.8 Million
O&M and General Taxes	$35.4 Million
Total	**$168.7 Million**

PENNSYLVANIA-AMERICAN WATER
RATE CASE FILING Schedule CEC-2
Docket No. R-2025-3057983
Docket No. R-2025-3058051

		Total Company PROPOSED
1.	Revenues at Present Rates	$1,156,621,085
2.	Amount of Increase (Decrease)	168,716,450
3.	% Increase	14.6%
4.	Revenue	1,325,337,535
5.	O & M Expense	342,313,479
6.	Depreciation	291,431,105
7.	General taxes	23,908,092
8.	Income Taxes	129,004,528
9.	Sub-Total	786,657,204
10.	Utility Operating Income	538,680,331
11.	Interest on Long-Term Debt	135,126,910
12.	Other Interest	2,183,046
13.	Preferred Dividends	0
14.	Other Deductions	0
15.	Sub-Total	137,309,956
16.	Income to Common Stock (Fallout)	$401,370,375
17.	Original Cost of Rate Base	$6,630,207,501

Rate of Return and Return on Common Equity Absent Rate Relief

Utility Operating Income	$416,974,795
Income to Common Stock (Fallout)	279,681,033
Original Cost of Rate Base	6,629,425,264
Common Equity	3,668,060,998
Rate of Return	6.29%
Return on Common Equity	7.63%

Pennsylvania-American Water Company
Response to Distribution Rates – Statement of Policy
Proposed Customer Assistance Program Rider

52 Pa. Code § 69.3302. Distribution rate considerations.

(a) In determining just and reasonable alternative distribution ratemaking mechanisms and rate designs that promote the purpose and scope of this statement of policy and the objectives of 66 Pa.C.S. § 1330 (relating to alternative ratemaking for utilities), the Commission may consider, among other relevant factors, the following:

(1) How the ratemaking mechanism and rate design align revenues with cost causation principles as to both fixed and variable costs.

The Customer Assistance Program ("CAP") rider aligns with cost causation because it is allocated to and is primarily recovered from only those customers who benefit from the Company's CAPs, *i.e.*, the bill discount program and arrearage management program: residential customers.

(2) How the ratemaking mechanism and rate design impact the fixed utility's capacity utilization.

The Company's proposed CAP rider is not expected to impact the fixed utility's capacity utilization.

(3) Whether the ratemaking mechanism and rate design reflect the level of demand associated with the customer's anticipated consumption levels.

The Company's proposed CAP rider is not expected to impact the level of demand associated with customers' anticipated consumption levels.

(4) How the ratemaking mechanism and rate design limit or eliminate interclass and intraclass cost shifting.

The proposed CAP rider would apply to both water and wastewater service under separate tariffs. The proposed CAP rider will not affect interclass or intraclass cost shifting between residential and non-residential customer classes.

(5) How the ratemaking mechanism and rate design limit or eliminate disincentives for the promotion of efficiency programs.

The proposed CAP rider is designed to limit or eliminate disincentives for the promotion of customer assistance programs rather than efficiency programs. Because the CAP rider allows for recovery of actual costs associated with the Company's CAPs, the Company is incentivized to promote its CAPs, which are

necessary programs to provide all customers with access to affordable water and wastewater service. The Company would not face the budgetary constraints it would face if the projected CAP costs in base rates are insufficient to cover actual program costs.

(6) How the ratemaking mechanism and rate design impact customer incentives to employ efficiency measures and distributed energy resources.

The Company's proposed CAP rider is not expected to impact customer incentives to employ efficiency measures and distributed energy resources.

(7) How the ratemaking mechanism and rate design impact low-income customers and support consumer assistance programs.

The Company's proposed CAP rider will benefit low-income customers and support customer assistance programs because it permits the Company to deploy CAP enhancements and new programs such as the renter assistance pilot program even where the costs of such changes were not included as part of the Company's base rates.

(8) How the ratemaking mechanism and rate design impact customer rate stability principles.

The Company's proposed CAP rider is not expected to materially impact rate stability.

(9) How weather impacts utility revenue under the ratemaking mechanism and rate design.

Weather would not materially impact the proposed CAP rider.

(10) How the ratemaking mechanism and rate design impact the frequency of rate case filings and affect regulatory lag.

Because PAWC's rate cases are typically driven by system investment needs, the proposed CAP rider likely would not reduce the need for such cases.

(11) If or how the ratemaking mechanism and rate design interact with other revenue sources, such as Section 1307 automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to standards for restructuring of electric industry) or system improvement charges, 66 Pa.C.S. § 1353 (relating to distribution system improvement charge).

The Company's proposed CAP rider does not interact with other rider or alternative ratemaking mechanisms.

(12) Whether the alternative ratemaking mechanism and rate design include appropriate consumer protections.

The proposed CAP rider includes consumer protections through the annual reconciliation process, which includes Commission staff and external stakeholder review. Customers may end up receiving a credit through the CAP rider if the Company's actual CAP costs are below the costs included in PAWC's base rates.

(13) Whether the alternative ratemaking mechanism and rate design are understandable to consumers.

Customers are already familiar with the CAP charge on their electric and gas utility bills under their universal service riders. As a result, customers should understand the purpose of such a charge or credit once it is included on their PAWC bills.

(14) How the ratemaking mechanism and rate design will support improvements in utility reliability.

The Company's proposed CAP rider is not expected to impact utility reliability.

Statement No. 3

Runzer

PAWC STATEMENT NO. 3

DIRECT TESTIMONY

OF

JIM RUNZER

DESCRIBING
PENNSYLVANIA-AMERICAN WATER COMPANY'S OPERATIONS, WATER QUALITY AND SOURCE WATER MONITORING EFFORTS, SAFETY PERFORMANCE, OPERATING AND MAINTENANCE EXPENSE, OPERATING EFFICIENCIES, AND EMPLOYEE LEVELS AND COMPENSATION

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JIM RUNZER

Q. Please state your name and business address for the record.

A. Jim Runzer, 852 Wesley Drive, Mechanicsburg, Pennsylvania 17055.

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

A. I am employed by Pennsylvania-American Water Company ("PAWC" or the "Company") as the Vice President – Operations.

Q. What are your responsibilities as PAWC's Vice President - Operations?

A. I am responsible for all the Company's water and wastewater operations across the Commonwealth, managing a team of approximately 1,186 professionals, in 67 districts, serving 2.4 million Pennsylvanians.

Q. Please describe your professional education and experience.

A. I received a bachelor's degree in education in 1991 from Kean University and a Master of Business Administration in 2012 from the Keller Graduate School of Management. I also completed an Advanced Water Treatment and Distribution certification from the Camden County Institute of Technology in 2004 and Advanced Wastewater Collection certification from the University of Sacramento in 2014.

I began my career at American Water Works Company, Inc. ("American Water") in 1994 as a bargaining unit employee for New Jersey-American Water Company, Inc. ("NJAWC"), working in both Production and Field Operations until being promoted to Operations Supervisor for NJAWC in Mount Holly, New Jersey, in 2008. I was promoted to Field Operations Superintendent in Delran, New Jersey, in 2011 and was then promoted to Operations Manager for the Coastal South New Jersey system in 2014, where I was

responsible for Field Operations, Production, and Construction Operations. I was named Director of Operations for Iowa-American Water Company in April 2018 and was later named Vice President of Operations for New York American Water Company in July of 2019. I held that position until taking on my current role as Vice President of Operations for the Company on June 28, 2021.

Q. What is the purpose of your direct testimony in this proceeding?

A. The purpose of my testimony is to describe PAWC's strong operational performance throughout the Commonwealth. First, I will describe the Company's water and wastewater operations and facilities throughout Pennsylvania. Second, I will explain PAWC's industry-leading water quality improvement, wastewater environmental compliance and proposed wastewater fat, oil and grease ("FOG") Control Program, and source water monitoring efforts. Third, I will provide information regarding PAWC's operating and maintenance expenses. Fourth, I will describe several technical efficiencies within PAWC's Operations, such as our use of electronic work management for field employees, Geographic Information System ("GIS") platforms, and our deployment of smart phones and tablets for real time collection of asset data. Fifth, I will describe additional operational efficiencies, including energy usage, reduction of unaccounted for water, and our implementation of Advanced Metering Infrastructure ("AMI") water meters. Sixth, I will describe our system resiliency and storm preparation. Seventh, I will describe our strong safety record and Company commitment to safety for the benefit of both our customers and employees. Eighth, I will discuss our investment in troubled systems and receiverships. Finally, I will describe the Company's current and anticipated employee levels, employee compensation philosophy, and commitment to employee development.

Operations and Facilities

Q. Please describe PAWC's Operations.

A. PAWC owns, operates, and maintains potable water production, treatment, storage, transmission and distribution systems, and wastewater collection, pumping, and/or treatment systems, for furnishing water and wastewater services to approximately 810,000 residential, commercial, industrial, and governmental customers in communities located in 38 of the 67 counties across Pennsylvania.

The Company has established three geographically defined operating areas that collectively serve an estimated population of more than 2.4 million people. The three operating areas are western, northeast, and central/southeast. The western Pennsylvania operating area serves an estimated population of 1,100,000 people. Some of the larger communities served include Butler, Clarion, New Castle, Ellwood, Indiana, Punxsutawney, Warren, Kane, portions of the City of Pittsburgh and its southern suburbs, McMurray, Uniontown, Brownsville, and Connellsville. Large customers include Cleveland-Cliffs Butler Works, Municipal Authority Westmoreland, Allegheny County Parks, Koppel Steel, United Refining, Indiana University of Pennsylvania, Clarion University, and St. Clair Hospital. The Northeastern Pennsylvania operating area serves an estimated population of 740,000 people. Some of the larger communities served include Wilkes-Barre, Scranton, Montrose, Bangor, and Nazareth. Several of the large customers served in Northeastern Pennsylvania are the Lackawanna Energy Center, Lion Brewery, SVC Manufacturing, University of Scranton, and the State Correctional Institution – Dallas. The Central/Southeast operating area serves an estimated 560,000 people. Some of the larger communities include Camp Hill, Mechanicsburg, Hershey, Palmyra,

Philipsburg, Milton, Norristown, Coatesville, Royersford, Berwick, Milton, Yardley, and the suburbs of Reading. Several large customers include ConAgra Grocery Products Co., Mesorah Farms, Penn State Hershey Medical Center, and Cleveland-Cliffs Plate LLC.

Q. Please describe the facilities and property that PAWC uses to provide water and wastewater services to customers.

A. PAWC's utility plant accounts include land and land rights, structures and improvements, wells, pumping equipment and associated facilities, purification plant and equipment, sludge disposal facilities, transmission and distribution mains, collection pipes, distribution storage facilities, service lines, meters, hydrants, and other facilities, including materials and supplies. All of this plant and property is used to provide safe, adequate, efficient, and reliable water and wastewater services to PAWC's customers. A more detailed description of the source of supply, treatment, storage, and distribution facilities within each district is provided as Volume 2 of the Company's responses to the Pennsylvania Public Utility Commission's ("PUC's" or the "Commission's") filing requirements, which is titled *Scope of Operations.*

Water Quality

Q. Please describe the Company's commitment to excellent water quality.

A. At PAWC, we know that water isn't just a utility—it's a vital part of our daily lives. For more than 120 years, we've proudly served communities across Pennsylvania, delivering clean, reliable drinking water and wastewater services to homes, schools, and businesses.

We take that responsibility seriously. Drinking water is the only utility people consume directly, and we're committed to making sure our water meets all regulatory requirements, as well as tastes and looks the way our customers expect. Behind the scenes,

our teams work around the clock to treat and monitor the drinking water using advanced technologies and approved methods to protect public health and give customers peace of mind.

But our work doesn't stop at the tap. We also operate wastewater treatment systems that help protect local rivers, streams, and ecosystems. Every drop that enters our collection systems is carefully treated before it returns to the environment. We follow strict environmental standards to make sure we're doing our part to keep Pennsylvania's natural resources clean and healthy.

We're always looking for ways to improve—whether it's upgrading our facilities, optimizing treatment, or listening to customer feedback. PAWC firmly believes everyone deserves water they can trust and a utility company that puts customers and the environment first.

Q. How has PAWC been recognized for its optimization and water quality achievements?

A. PAWC is dedicated to providing reliable, high-quality water and wastewater services. While we strive to meet all regulatory requirements, we also take additional steps to improve our operations and service delivery. Our participation in the American Water Works Association ("AWWA") Partnership for Safe Water and the Partnership for Clean Water programs reflects our ongoing efforts to enhance system performance and water quality through voluntary, industry-recognized initiatives. These voluntary programs demonstrate our dedication to going beyond compliance, ensuring our communities receive the best water services possible.

PAWC's drinking water treatment plants have consistently been recognized for their excellence in optimization and water quality across our footprint. Thirty-three of our facilities are proud recipients of the Partnership for Safe Water awards, with nine of them achieving the highest level of performance—the prestigious Phase IV Presidents Award. Since PAWC's last rate case, the Clarion, Norristown, and Philipsburg Water Treatment Plants have each earned the 10-Year Presidents Award, underscoring their sustained commitment to excellence. At the 2025 Pennsylvania AWWA awards ceremony, PAWC was honored with 21 out of the 28 Partnership for Safe Drinking Water awards, including 19 25-Year Director Awards and two additional 10-Year Presidents Awards. These accolades reflect our unwavering dedication to delivering reliable, high-quality drinking water—and we are incredibly proud of these accomplishments.

The Pennsylvania Department of Environmental Protection ("DEP") has an on-going program called the Filter Plant Performance Evaluation ("FPPE"), where DEP performs inspections to determine the effectiveness of a drinking water treatment plant in removing disease-causing organisms from the incoming raw water. Since PAWC's last rate case, seven PAWC Filter Plants have undergone an FPPE inspection and each received a Commendable[1] rating (the highest rating possible). The ratings focus on operational and equipment performance rather than strict regulatory compliance. This is another way PAWC has been recognized for its investments in our facilities and the commitment to compliance by our staff of certified operators.

[1] The FPPE Rating System uses the following categories: "Commendable," "Satisfactory," and "Needs Improvement."

In addition to the Partnership for Safe Water program, the AWWA offers the Partnership for Clean Water program—another opportunity for utilities to demonstrate their commitment to environmental compliance. By participating in this initiative, PAWC reinforces its dedication to optimizing the performance of its wastewater treatment plants, a critical step in protecting source water. As of 2025, we're proud to report that 11 PAWC wastewater facilities—Coatesville, Exeter, New Cumberland, McKeesport, Pocono Country Place, Scranton, Butler, Clarion, Fairview North, Fairview South, and York—are enrolled and have successfully completed both Phase I and Phase II of the program. Our ultimate goal is to have the first fully optimized wastewater systems in Pennsylvania recognized by the Partnership for Clean Water.

Q. Please describe some of PAWC's water quality and environmental compliance standard operating procedures.

A. PAWC is firmly dedicated to maintaining full compliance with all regulatory standards across our drinking water and wastewater facilities. The Company has put clear processes in place so that our employees have the tools they need to do their jobs well. To uphold our commitment to providing high-quality water and wastewater services, PAWC has set internal standards that drive excellence and promote customer satisfaction.

PAWC continues to require that all sample collection, review of results, and reporting undergo dual validation internally prior to submittal to the reviewing regulatory agency. This serves to ensure that the data is accurate and that any concerning results are addressed immediately. Since PAWC's last rate case, the Company implemented this same rigorous review on wastewater discharge testing and data. Along with dual validation, PAWC also implemented weekly compliance data review meetings between our water

quality staff and the local operations staff. These meetings provide a focus time for operational and water quality and environmental compliance experts to review data collected and analyzed by the local operators and confirm that all requirements are met. These meetings also provide a conduit for coordination between local operations and water quality and environmental compliance staff, which is critical to maintain compliance with water quality and environmental requirements. In addition, although it is not required by regulation, PAWC also began quarterly testing of secondary contaminants to better manage the water we provide for aesthetic considerations, such as taste, color, and odor.

PAWC is continuously working to implement technology solutions with the greatest opportunity for successful and efficient operations. The drinking water team continues to use our internal monitoring results program, Sample 1 View ("Sample 1V"). Sample 1V provides a user-friendly dashboard for bacterial and chlorine requirements that is reflective of real-time sample collection in the field and follows through to the laboratory analysis. This is a powerful tool that allows PAWC staff to ensure that all required samples are collected, and results are reviewed and received, in a timely manner. Sample 1V is used by all PAWC staff responsible for the collection and reporting of bacteria samples and has improved efficiency significantly. Our wastewater teams have recently begun utilizing Hach WIMS (Water Information Management Solution), a software platform for managing and reporting data for water and wastewater utilities, to manage wastewater compliance programs and data. Hach WIMS centralizes data from various sources into a single, secure database to streamline operations, support regulatory compliance, and provide insights for decision-making.

Finally, PAWC created a dedicated team to address recently established lead service line assessment, mitigation, and replacement requirements. The team is focused on all aspects of lead in drinking water, from ensuring compliance with regulatory requirements to working with the Pennsylvania Infrastructure Investment Authority ("PENNVEST") to obtain the lowest cost funding for lead service line replacement projects.

In addition to the improvements that have been implemented locally, PAWC has also benefited from procedural and structural improvements implemented by American Water. In 2025, American Water reorganized its water quality and environmental compliance program. This reorganization benefits PAWC by expanding and providing more focused resources to local teams. American Water also instituted a policy requiring the development of internal action plans, for both drinking water and wastewater, to address testing results that show a contaminant level above 80% of the established primary maximum contaminant level ("MCL") or 80% of the discharge permit limit. These plans are site-specific and include review of treatment optimization, potential disruptions in treatment or impacts from collection system customers, and distribution system/collection system improvements and/or modifications. This approach ensures that water quality concerns are addressed proactively before a violation occurs.

The Company's environmental near miss program continues to add great value and support strong environmental compliance. PAWC takes a proactive approach in identifying potential water quality and compliance issues and implementing prompt improvements. The environmental near miss program identifies water quality or environmental vulnerabilities before they create an adverse impact. From 2023 to 2024,

PAWC employees submitted 526 environmental near miss reports, which identified and avoided potential compliance impacts in both our drinking water and wastewater systems.

Q. In 2024, the PUC opened a quality-of-service investigation for the Company's Northeastern Service Territory and issued a final report in August 2025 at Docket No. M-2024-3051789. What were the overall report findings and has PAWC been asked to respond with additional information on the water quality provided to its systems in the Northeast?

A. The report did not find any systemic issues across the Northeastern Service Territory that are affecting water service. The report further found that PAWC appears to be proactive in identifying the specific factors causing customer complaints and is utilizing the necessary tools to manage quality-of-service issues and remediate. Following the investigation, PAWC will provide water quality and main break data for its Northeast systems to the Commission's Bureau of Technical Utility Services every six months for the next three years. PAWC will continue to seek opportunities to improve service quality and meet customer needs in the Northeast and across its territories.

Q. Please discuss some of the Company's other water treatment effectiveness initiatives.

A. With the increasing number of wastewater facilities owned and operated by PAWC, the Company is making significant efforts to improve the effluent quality discharged to receiving streams. Investments include a transition to ultra-violet ("UV") disinfection at several wastewater plants and a focused effort to reduce inflow and infiltration ("I&I") in our collection systems.

UV disinfection is not only safer for our treatment plant employees, but it also allows for the reduction in chemical usage and eliminates the potential for chlorinated

water to reach waters of the Commonwealth. To date, 19 of our wastewater treatment plants have been converted to UV as their disinfectant and four are in the design phase. The investment and upgrade in treatment technology shows our commitment to source water protection and environmental compliance. Since PAWC's last rate case, our effluent exceedances pertaining to chlorine have significantly decreased. Year to date, PAWC has zero end of pipe exceedance related to chlorine permit limits.

Continuing our commitment to environmental compliance, PAWC has worked with contractors to televise certain collection systems and identify defects. The Company has devoted significant effort to reduce I&I in York, Exeter, Upper Pottsgrove, McKeesport, Dravosburg, Claysville, and Duquesne. In Exeter, the Company collected three years' worth of televising and GPS data to develop a corrective action plan for the collection system. Pipeline replacement started in 2024 and continues into 2025. PAWC also continues to invest heavily in the York collection system. From 2023 through August 1, 2025, we completed CCTV inspection of all collection system piping 18" and smaller and completed lining of over 75,000 feet of collection system piping in 2024 and 2025.

Q. Has the Company made efforts to further improve operations at its wastewater facilities?

A. Yes. Below is a list of additional efforts the Company has made to further improve operations at its wastewater facilities:

(1) York Wastewater ("WW") Prospect Street Interceptor Replacement. The project is in progress and includes the replacement of 2500 feet of 12" vitrified clay pipe interceptor and manholes with a new 18" interceptor to increase capacity and reduce I&I.

(2) York Wastewater Treatment Plant ("WWTP") Supervisory Control and Data Acquisition System ("SCADA") System Upgrades. The consent order project went into service in late 2023 and involved updating/replacing the existing antiquated SCADA system.

(3) York WWTP Security Upgrades. The project involved security upgrades that went into service in 2024.

(4) York Recurring Projects. The Company has various recurring projects including process/facility equipment replacements or improvements including pumps, valves/gates, chemical tanks, instruments, electrical, HVAC, site improvements, fence, safety improvements, etc.

(5) Fairview North and South WWTPs Chemical Improvements and South Dewatering. The project is in progress and includes chemical improvement to increase safety and compliance with American Water standards and also replacement of the belt press which has reached the end of its useful life.

(6) Fairview South Beinhower Lift Station. The project went into service in 2024 and involved increasing the capacity of the station and replacing the building.

(7) McEwensville WWTP Phosphorus Removal Project. The project is in progress and involves chemical addition and mixing for phosphorus removal.

(8) Exeter Plant Improvements. In 2026, major improvements at the Exeter plant will begin with equalization and a new influent pump station.

(9) Scranton WWTP. The project involved replacing sludge press with centrifuges which has increased the percentage solids and decreased sludge waste being hauled to landfill. This project was completed at the end of 2023.

(10) Scranton WWTP. The project involved installing an emergency generator that can power the entire plant, which will help keep the Company in compliance during power outages. This project is in-service, with testing completed, and the project will be entirely completed in 2025.

(11) Scranton WWTP. The project involved increasing the capacity of the main influent pumps which provides better control and allows PAWC to consistently meet the 60 million gallons per day minimum flow requirements during rain events. This project was completed at the end of 2023.

(12) Scranton WW Long Term Control Plan. The project involved completion of two additional combined sewer overflow ("CSO") control projects: CSO 004 (84,000 gallon off-line storage facility), and CSO 006 (780,000 gallon off-line storage facility); with four more to be completed by end of 2028. CSO 004 was completed earlier this year, and CSO 006, while in-service, will be completed in 2025.

(13) Saw Creek WWTP. The project involved replacement of a 100,000 gallon steel influent equalization ("EQ") tank with new concrete EQ tank. This project was completed in 2024.

(14) Saw Creek Collection System. The project involved replacement of the Timothy Lake EQ tank and lift station. This project is in-service and will be completed in 2025.

Finally, as new systems are acquired by PAWC, the Company acts to improve effluent quality and return systems to regulatory compliance. PAWC develops a New Acquisition System Improvement Plan for each new wastewater acquisition, which serves as a roadmap for addressing system issues and regulatory compliance needs in an efficient manner. The plans are updated quarterly by all functional areas within the business. New

risks are added when they are identified, and items are removed when the issues are mitigated.

Q. What has the Company done to educate its customers and protect them from lead service lines?

A. PAWC is proactively identifying and replacing lead and galvanized service lines throughout its service territory with a strong focus on protecting public health and meeting evolving regulatory standards. As part of this initiative, the Company is conducting a comprehensive assessment of service line materials to build an accurate inventory for future replacements. Once a service line containing lead or galvanized material is identified, PAWC will plan a replacement project to replace the customer-owned portion, at no direct cost to the customer.

PAWC leverages both internal expertise and external partnerships to execute this large-scale initiative. The Company's dedicated team includes program managers, field supervisors, analysts, and a third-party consultant that provides canvassers, technical specialists, and a data validation team. To accelerate material verification and encourage customer participation, the Company has developed a robust outreach strategy utilizing direct mail, email communications, social media engagement, and door-to-door canvassing. Prior to canvassing, a sequence of communications is deployed across the targeted area, including two separate postcards, an alert notification, and, when applicable, emails to customers with unknown service material information. Municipal coordination meetings are held with local leaders such as city managers, police chiefs, and emergency coordinators to ensure transparency, community alignment, and logistical support. Customers are encouraged to participate by allowing in-home inspections or by self-

reporting their service line material through the interactive public-facing map on the Company's website. Self-reported submissions are reviewed and verified via photograph, after which the property record is updated accordingly. To date, 12,645 customers have responded to the self-reporting survey. In addition to the standard process for collecting service line material data to build out a comprehensive service line material inventory, PAWC has developed a stakeholder toolkit designed to equip local government and municipal leaders to share this important information with their communities. This resource supports broader outreach efforts by leveraging trusted voices to amplify awareness and encourage customer engagement.

Recently, PAWC employees visited the Pennsylvania Capitol to engage directly with several state Representatives and Senators, seeking community support for upcoming PENNVEST lead service line replacement projects. During these meetings, each legislator received the same information packet distributed to their constituents highlighting the Company's extensive efforts to educate customers about the materials used in their service lines and offer customers with lead or galvanized lines a service line replacement at no direct cost.

This initiative underscores the Company's commitment to transparency, regulatory compliance, and collaborative progress toward infrastructure modernization. By working in close coordination with both state and federal agencies, PAWC continues to prioritize public health and community trust while advancing its mission to eliminate legacy materials from the water distribution system.

Q. What has the Company done to meet the state per- and polyfluoroalkyl ("PFAS") limits and federal PFAS limits?

A. The Company is proactively deploying treatment processes in its water systems to reduce the levels of the six PFAS covered by the current National Primary Drinking Water Regulations to levels below federal limits. To date, the Company has completed PFAS treatment projects at three groundwater well sources for three different systems – Frackville, Yardley, and Pine Ridge – with a total cost of $21.9 million. The Company is planning to invest $32.8 million during the future test year ("FTY") and fully projected future test year ("FPFTY") and $321.4 million by 2030 on PFAS treatment projects for ten water systems to comply with the federal limits. These systems include Berwick, Silver Springs, Hershey, Pocono, Homesite, Ellwood, Norristown, Glen, Penn, and Lock 57 Water Treatment Plant.

For the newly acquired Audubon system, the Company started infrastructure work immediately following the merger (on May 28, 2025) and was able to shut off the three wells exceeding the DEP PFAS MCLs in July 2025. The Company is planning to invest approximately $750,000 in necessary infrastructure improvements to route more water from the Company's Norristown system and shut off all the Audubon system wells by 2029 to comply with federal limits.

Q. Is the Company proposing to implement a state-wide fat, oil, and grease control program?

A. Yes. The Company is proposing a series of wastewater tariff changes to set standards for FOG producing facilities with the goal of preventing or reducing interference or pass-through in wastewater treatment works that are caused solely, or partially, by the

contribution and accumulation of FOG and associated solids. The FOG Control Program ultimately seeks to prevent or reduce sanitary sewer system and combined sewer system blockages, obstructions, restrictions and overflows. As part of the FOG Control Program, the Company is proposing to add additional definitions to its tariff, align its existing tariff sections within its Wastewater Control and Industrial Pretreatment Regulations, and add a specific section to its tariff describing the rules and regulations of its FOG Control Program.

Q. Please describe the Company's proposed FOG Control Program.

A. The FOG Control Program would apply to any customer and/or establishment that the Company deems as a wastewater contributor of FOG and associated solids ("FOG Users"). FOG Users would be prohibited from discharging enumerated substances and wastewater (such as cooking oils) into the Company's treatment works. The FOG Control Program also would require FOG Users to install and maintain FOG control devices to capture and remove FOG and associated solids prior to discharging into the Company's treatment works. FOG control devices would be required to comply with the standards set by the Company, and FOG Users would be required to furnish documentation regarding FOG control devices to the Company. FOG Users would be required to implement best management practices to minimize the discharge of FOG into the Company's sewer systems.

Under the FOG Control Program, the Company would be able, in its discretion, to issue FOG discharge permits to FOG Users. FOG Users would be subject to reporting requirements such as the duty to report that a FOG control device has become inoperable, as well as the duty to maintain records concerning the operation and maintenance of FOG

control devices. The Company would have the right to enter the premises of FOG Users to inspect the facility, perform sampling, review and copy records, and take other actions necessary to evaluate whether FOG Users are complying with FOG Control Program and permit requirements. Finally, the FOG Control Program would provide the Company with the discretion to determine enforcement remedies and to assess fees (such as a FOG User Discharge Permit Application Fee, and a FOG User Facility Inspection Fee).

Source Water Protection

Q. Please describe how the Company is demonstrating its commitment to water quality through source water protection.

A. The Company has a dedicated source water protection program, which includes personnel who lead efforts to identify and mitigate potential threats to raw sources of supply. The program involves an integrated approach to planning, risk assessment, water quality monitoring, outreach, and education. The Company has deployed and continues to evaluate and incorporate innovative technologies that support informed decision-making for changes in raw water quality and corresponding treatment, whether naturally occurring or related to a potential contamination incident.

Q. Please describe other ways the Company is demonstrating its commitment to source water quality.

A. The Company has enhanced its source water protection program by taking an integrated approach to monitoring its source water quality and evaluating risks. The integrated approach includes source water quality monitoring sondes and a map-based information gathering tool called WaterSuite, both of which support the Company's ability to make

informed decisions regarding treatment and in responding to potential source water contamination events.

WaterSuite is a GIS map-based tool that collects information about potential sources of contamination from various sources and integrates that information into a database for a defined area of concern. The data sources may include publicly available regulatory databases, aerial imagery analyses, and local knowledge. The database is updated annually to include the latest available information and has search and reporting capabilities, which provide a significant advantage over standard static contaminant assessments. It is a dynamic tool the Company can continue to use over time rather than a paper-based equivalent that captures only the circumstances present at a single point in time. The database also provides a larger set of data that is automatically updated on a periodic basis without requiring manual work by PAWC. As a result, PAWC can access information more efficiently than in the past to address water quality concerns. WaterSuite is fully implemented for surface water and groundwater systems.

In addition, the Company has implemented the use of SolarBee mixers in our reservoirs to disrupt algal growth. PAWC has expanded the use of SolarBee mixers in two additional reservoirs for a total of seven reservoirs utilizing the equipment. Finally, the Company continues to evaluate emerging technologies to help monitor and control algae growth in our reservoirs.

Q. Please describe the Company's source water protection planning efforts.

A. The Company is committed to developing and implementing Source Water Protection Plans for each system with a surface water and/or groundwater source. Each plan consists of the following six elements: 1) local steering committee and public participation; 2)

source water protection area delineation; 3) contaminant source inventory; 4) management methods and commitment; 5) contingency planning; and 6) protection of identified new source sites. This work is done in conjunction with the DEP Source Water Protection Technical Assistance Program ("SWPTAP"), and all PAWC systems have a Source Water Protection Plan, which includes Small System Plans, in place or under development in SWPTAP.

Source water protection is also a critical component of the Company's risk and resilience assessments ("RRAs") to comply with provisions of the federal Water Infrastructure Act of 2018. The Company has conducted all required RRAs and developed plans, strategies, and resources to improve the resiliency of PAWC's water systems.

Q. Please describe PAWC's source water quality monitoring panels.

A. The Company has installed online source water monitoring systems at each of its surface water treatment plants. The sensors installed at each location were determined based on risk to the source water and monitor parameters in the source water that include turbidity, pH, oxygen reduction potential, temperature, conductivity, dissolved oxygen, refined fuels, nitrate, and total algae. This equipment helps establish baseline water quality data for each parameter and alerts water plant operators to certain changes in water characteristics. The Company uses this information to better understand the characteristics of its source water and optimize chemical usage. In addition, a change in the baseline characteristics may indicate an issue that warrants additional investigation.

Q. Please explain the Company's outreach and education efforts related to source water and environmental stewardship.

A. The Company conducts ongoing outreach and education to engage the community in protecting sources of drinking water. Activities include watershed service projects, school programs, plant tours, and community events. PAWC also engages the community through annual commitments, such as the American Water Charitable Foundation Environmental Grant Program. In addition, PAWC staff represents the Company and industry on various professional committees at the local and national levels to share information and practices related to source water protection. These committees include Pennsylvania AWWA Water Resources, National AWWA Source Water Protection, local emergency planning committees, and several other coalitions and advisory groups.

Q. Please describe any of the Company's other innovative approaches to protecting sources of drinking water.

A. The Company has a continued partnership with the Natural Resources Conservation Service ("NRCS") on one of sixteen source water protection pilot projects initiated in 2019 under the National Water Quality Initiative. The project, funded by the NRCS, is aimed at improving the watershed by reducing nutrient and sediment loading from agricultural runoff. This effort has leveraged and directed funding toward water quality improvements for the entire watershed that will ultimately benefit the whole community including PAWC customers. We continue to support this initiative by providing data and resources.

Q. Does the Company utilize any other sources to obtain source water quality information?

A. The Company also participates in watershed monitoring networks such as the Ohio River Valley Water Sanitation Commission Organics Detection System and the Delaware River Valley Early Warning System. These networks provide additional information about water quality in the watersheds that contribute water to sources of supply. The Company also partners with the Susquehanna and Delaware River Basin Commissions on various initiatives.

Q. Please describe how the Company prepares for source contamination events.

A. The Company has developed source water event preparation and response plans to outline the planned response to contamination of surface water sources of supply. These plans include system-specific options to consider in a contamination event along with a phased protocol response. This approach is consistent with National Incident Management System and Environmental Protection Agency guidance, and augments emergency response plans that cover a wide variety of potential emergency situations.

The Company also developed Cyanotoxin Management Plans to aid in the identification and response to harmful algal blooms. PAWC employees receive training on the source water event preparation and response plans and the cyanotoxin management plans through online learning and emergency response drills. These exercises are coordinated by Operations and include tabletop exercises and after-action reporting.

Q. How does the Company compare to the rest of Pennsylvania drinking water systems for Source Water Protection Plan development?

A. All PAWC systems are in the SWPTAP with approved DEP Source Water Protection Plans and Small System Plans or have draft Source Water Protection Plans that are awaiting DEP approval. The Company proudly takes a proactive approach in creating, developing, and implementing Source Water Protection Plans for all of its systems. The total number of systems in the SWPTAP compared to the PAWC systems in the SWPTAP are reflected in the statistics below demonstrating that PAWC's systems represent a significant percentage of systems in the SWPTAP:

- Total number of project systems in SWPTAP: 318
- Number of PAWC project systems in SWPTAP: 46
- Total number of Small System Plans: 287
- Number of PAWC Small System Plans: 19

Operational Efficiency

Operating and Maintenance Expense

Q. What is PAWC's forecasted Operating and Maintenance ("O&M") expense for the FPFTY ending June 30, 2027?

A. PAWC's total O&M expense for the FPFTY is approximately $342 million, which is discussed in more detail in the Direct Testimony of Lori O'Malley (PAWC Statement No. 6).

Q. What factors contribute to increases in operating expenses?

A. Several factors have caused an increase in the Company's O&M expenses. For example, PAWC has faced higher chemical prices due to volatility in the chemical supply market

driven by both materials and transportation, which in turn results in chemical suppliers unwilling to commit to long-term agreements. The Company has also experienced increased O&M expenses from employee-related costs including wage increases, training, and development.

As PAWC has grown over time, many of the systems it has acquired require significant work to address outstanding operational issues. In its efforts to provide excellent water and wastewater quality and service, particularly in newly acquired systems, the Company incurs increased expenses related to maintenance of assets and operation of the facilities. These efforts will marginally increase operating expenses to improve operational integrity and mitigate operational risk.

Management Efficiency - Operations

Q. Why does the Company focus on increasing and enhancing operational efficiency?

A. Increasing and enhancing operational efficiency is central to American Water's mission of delivering safe, clean, reliable, and affordable water and wastewater services. It allows the Company to reduce expenses, optimize resource use, and operate in a more environmentally responsible way.

In 2025, operational efficiency remains a core strategic pillar, alongside capital and regulatory strategy. By managing operations efficiently, PAWC can lower capital and operating costs, improve system resiliency and reliability, reduce environmental impact and preserve natural resources, deliver better service and value to customers, and support long-term affordability and rate stability. Operational efficiency also enables smarter decision-making. Through investments in data analytics and automation, the Company is reducing manual processes, improving accuracy, and gaining real-time insights into system

performance. This empowers teams to proactively address issues, forecast needs, and streamline reporting and compliance.

Ultimately, increasing operational efficiency supports PAWC's stakeholders, customers, employees, regulators, and investors by ensuring that the Company delivers high-quality service while maintaining financial and environmental sustainability.

Q. Please describe PAWC's operational efficiency initiatives.

A. The Company's ongoing focus on operational efficiency covers a wide range of targeted measures to enhance efficiencies, including supply-side practices, such as increased pump efficiency, more accurate meter reading and leak detection, and main replacement and repair programs, as well as demand-side strategies, such as customer efficiency and public education programs to support water and energy efficiency. From an operational perspective, improving water and wastewater efficiency requires achieving a cost-effective mix of prudent investments and improved operations and maintenance management capabilities targeting safety, customer satisfaction, sustainability, and system efficiency. Customers, utilities, businesses, and the environment can all benefit from more efficient, higher quality service, reduced costs, and sustainable use of natural resources.

Q. Please describe PAWC's efforts to improve water and wastewater efficiency.

A. The Company strives to improve water and wastewater efficiency through operational excellence, the use of technology, system maintenance, and efforts to manage costs as efficiently as possible to provide a more cost-effective level of service for its customers over the long term. The Company also leverages the size and scale of American Water to improve transactional efficiencies through increased automation, the adoption of more effective business practices, and a continuous improvement mindset.

Utilization of Technology for Operational Efficiency

Q. How is PAWC using technology to improve employee effectiveness?

PAWC employs advanced technology solutions to enhance productivity, streamline operations, and improve service delivery. A cornerstone of this effort is the Company's use of GIS, which provides employees with immediate access to institutional infrastructure knowledge through accurate, spatially referenced maps.

PAWC has digitized its water and wastewater system assets within its GIS platform, making detailed facility maps accessible via the Company's internal network. These maps include location data and concise facility descriptions, offering a comprehensive spatial overview of the system. GIS also supports customer service by identifying affected service areas during outages and enabling more targeted communication.

To further strengthen this platform, PAWC has integrated GIS with its Enterprise Asset Management system, computer-aided design tools, work management system (MapCall), and fixed asset records. This cross-platform integration facilitates seamless data exchange and improves retrieval efficiency.

The GIS platform is continuously updated to reflect the addition of new assets and the retirement of outdated ones, ensuring field technicians have access to the most current information. In 2022, PAWC launched a Digital As-Built Workflow to standardize GIS updates and improve synchronization with MapCall. This initiative significantly reduced the lag between asset installation and system updates, helping maintain a GIS database that is current, complete, and accurate for all end users.

Q. How have PAWC and its customers benefited from the GIS platform?

A. PAWC continues to leverage its GIS platform to enhance operational efficiency, regulatory compliance, and customer service. GIS map layers now include the spatial location of water quality events, chlorine residuals, maintenance activities, and pipe failures. This spatial intelligence enables PAWC to respond more effectively to customer inquiries, identify system performance trends, and prioritize water main replacement projects based on data-driven insights.

The GIS platform also plays a critical role in regulatory compliance, particularly with federal and state lead service line inventory requirements. Known customer and Company service line material data have been integrated into MapCall and are visually displayed on GIS maps. This integration provides employees with a clear, visual representation of known and suspected lead service lines across the service territory.

Q. How does PAWC's work management system improve employee effectiveness?

A. MapCall is a web-based application that enables employees and contractors to complete the lifecycle of work orders and assets in the field. Employees and contractors can view historical information, including work order history on an asset, standard operating practices associated with an asset, maintenance history, O&M manuals, and tap card images. MapCall provides the flexibility to create work orders, configure workflows and report progress while in the field. For example, a supervisor can create a work order to flush a dozen hydrants in a particular area. Using MapCall, the field worker can report progress as flushing is performed, and both the supervisor and others in the field can visually see the progress made toward completing the identified work in real time through the MapCall interface. The same can be done to schedule and monitor other routine work, as well as emergency work, such as

main break repairs. MapCall also allows those in the field to communicate water quality and other events more efficiently through preloaded notifications via email to both internal and external stakeholders, including regulators, allowing workers to quickly shift back to focusing on the task at hand and providing quality service to customers. Water main break locations are continually added to GIS and MapCall to help identify sections of pipe that have outlived their useful life. This information is used to prioritize water main replacements by strategically focusing on the pipe with the highest risk of failure.

Q. Are there other technology solutions that have been implemented to improve employee effectiveness?

A. Yes. In addition to GIS and MapCall, PAWC has implemented a suite of technology solutions designed to improve employee effectiveness, streamline operations, and enhance customer service.

PAWC utilizes applications such as MyWater, Customer1View ("C1V"), and Work1View ("W1V") to provide employees with real-time access to customer data, service order history, billing information, and meter details. These platforms empower field service representatives ("FSRs") to resolve customer issues directly in the field without needing to contact the customer service organization. FSRs can also update records and add notes during interactions, ensuring that all employees have access to the most current information.

PAWC has also strengthened its chemical receiving practice through enhanced verification and safety protocols. The technology includes digital systems that support verification of chemical identity and quantity before unloading, real-time monitoring and documentation of chemical deliveries, and integration with safety protocols, including

personal protective equipment ("PPE") compliance and incident tracking. These systems help prevent errors such as mis-delivery or contamination and ensure that both drivers and operators follow strict procedures.

Q. Please describe how MyWater and W1V improve employee effectiveness.

A. MyWater enhances employee effectiveness by providing both FSRs and customer service representatives ("CSRs") with streamlined access to customer data including premise history, service orders, meter details, billing, and payment information. This shared visibility enables FSRs to address customer inquiries directly during field visits, eliminating the need to contact the Customer Service Center ("CSC") or ask customers to follow up separately. FSRs can also update customer records and document interactions in real time, ensuring that all employees have access to the most current information. Additionally, MyWater serves as the customer-facing portal, offering customers a consistent view of their account information that mirrors what employees see, which supports more seamless and informed conversations. Ongoing and planned enhancements continue to improve the platform's self-service capabilities, resilience, and usability.

W1V complements MyWater by offering a unified interface for managing field service orders, customer data, and meter information. It features a real-time operations map that displays active work orders, nearby tasks, and alerts, helping employees optimize routing and prioritize assignments. FSRs can dynamically manage their daily workload—adding or deferring tasks, placing orders on hold, or responding to emergencies—while supervisors retain the ability to reroute work as needed. Integrated with MapCall, W1V provides a single access point for all relevant data, enabling efficient decision-making and

reducing administrative overhead. Together, MyWater and W1V empower employees to deliver faster, more accurate service and contribute to improved customer satisfaction.

Fleet

Q. How has the Company created additional efficiencies with respect to its fleet management?

A. With a fleet of over 1,100 vehicles and other rolling equipment, the Company maintains a robust program to manage its fleet. PAWC continues to evolve its centralized fleet management organization, enhancing its support for both fleet purchasing and maintenance.

In 2025, the Company expanded its focus on data-driven decision making and technology integration. The fleet management team now leverages Amazon QuickSight dashboards to monitor key performance indicators ("KPIs") across operations, including vehicle usage, maintenance schedules, and safety compliance. These dashboards are accessible to over 1,500 employees and support smarter, real-time business decisions.

As part of the capital planning process, PAWC continues to identify vehicles nearing the end of their depreciable life for replacement. The Company remains committed to selecting smaller, more fuel-efficient vehicles with lower initial and lifecycle costs. The mix of vehicle types varies annually based on business needs. Our capital program typically replaces over 120 vehicles per year. A summary of recent and planned vehicle replacements is as follows:

Year	Capital Spend	Vehicles Replaced
2021	$12.3M	146
2022	$11.5M	148
2023	$10.5M	145
2024	$10.8M	113
2025	$11.2M (est.)	118 (planned)

In addition, our third-party fleet management partner, Holman (formerly ARI Inc.), continues to provide monthly data on vehicle repair costs, fuel consumption, and usage trends. This data is integrated into our QuickSight dashboards and used to identify opportunities for cost savings and operational improvements.

We also maintain a policy of strategic vehicle sharing across districts, particularly when a vehicle is nearing its depreciable life and requires repair before its permanent replacement is available. This approach ensures business continuity and maximizes fleet utilization.

Q. How has the Company improved its fleet management?

A. In addition to the centralized structure and capital planning strategies previously described, PAWC has implemented several targeted improvements to enhance fleet management efficiency and accountability.

The Company formalized its telematics initiative by completing a business case analysis and establishing performance metrics focused on driver behavior, fuel efficiency, and maintenance optimization. These metrics are now actively monitored through enterprise dashboards, which support real-time decision-making and operational transparency.

To further strengthen oversight, PAWC clarified internal roles and responsibilities within its fleet organization. This includes dedicated positions for Pennsylvania

Department of Transportation ("PennDOT") compliance, capital planning, and local fleet coordination, allowing for consistent execution of fleet policies and timely response to operational needs. These improvements demonstrate PAWC's commitment to continuous enhancement of its fleet operations, supporting broader goals of safety, service reliability, and cost-effective asset management.

Q. Does PAWC utilize a fleet monitoring system?

A. Yes, PAWC utilizes a fleet monitoring system based on telematics technology. As part of its enterprise-wide safety and operational efficiency initiatives, the Company has implemented telematics devices across its fleet vehicles to monitor driver behavior, vehicle performance, and compliance with safety protocols. The telematics deployment is designed to enhance safety and reduce operating costs, while delivering measurable improvements without compromising service quality.

Telematics devices are installed in all company-provided vehicles and are connected to the vehicle's onboard diagnostics port. These devices collect and transmit data on key metrics such as location, speed, seatbelt usage, engine diagnostics, and driving behavior, including hard braking, rapid acceleration, and idling. The system also supports crash detection alerts and real-time GPS tracking to improve dispatching and situational awareness.

The Company uses the GeoTab platform to manage and analyze telematics data. This platform provides weekly driver scorecards that are shared with employees and their managers to support coaching and performance improvement. All drivers are required to badge into the telematics system before operating a vehicle, ensuring that data is accurately linked to individual drivers.

The telematics program is governed by the Fleet Telematics Policy, which outlines expectations for safe driving, data usage, and compliance. Unauthorized tampering with telematics devices is prohibited under the Company's Workplace Conduct and Behavior Practice.

These efforts reflect PAWC's commitment to leveraging technology to enhance fleet safety and improve operational efficiency.

Operational Efficiency

Q. Please describe the Company's energy efficiency initiatives and cost control measures.

A. PAWC is using various strategies to improve energy efficiency and reduce energy costs, including the following components: (1) conducting competitive energy procurements; (2) upgrading energy efficiency of treatment and pumping facilities; (3) performing lighting upgrades; (4) deploying energy-use monitoring and demand response; and (5) obtaining rebates made available under electric utility programs implementing Act 129 of 2008 ("Act 129").

Q. Please describe some of PAWC's energy cost mitigation strategies.

A. ***Competitive Energy Procurement.*** PAWC actively procures a diverse portfolio of electricity supplies across its operations. The Company uses competitive sourcing to procure electricity supplies for its operations in West Penn Power, Duquesne Light, Met Ed, PECO, Penelec, Penn Power and PPL service territories. PAWC's supply contracts currently are based on "shaped" fixed pricing, which offers both competitive and stable pricing over time. The aggregate annual electricity supply covered by a mix of short- and

long-term fixed contracts accounts for over 95% of the Company's annual electricity consumption.

The remaining percentage of the Company's annual electricity consumption is from bundled sales service provided by the delivery utility. The Company will continue to employ all reasonable efforts to obtain competitive electric pricing for the benefit of customers.

Energy Efficiency Upgrades. The objectives of the Company's energy efficiency efforts are to reduce energy costs and greenhouse gas emissions that are associated with inefficient power consumption. The Company has performed "water-to-wire" efficiency testing (i.e., the efficiency of a pump and motor together) of its largest pumping facilities to identify opportunities to improve the efficiency of motors and pumps. The Company has systematically refurbished and/or replaced pumps at all of the top 20 energy consuming facilities. The Company continues to monitor these large stations to ensure that pumping efficiencies remain at acceptable levels and, in the event further upgrades are required to maintain or efficiently achieve greater efficiencies, PAWC will plan capital projects, as needed, to implement such upgrades.

Lighting Upgrades. The Company has upgraded the lighting and switches at more than 55 treatment plants, pumping stations and office buildings/operations centers. These projects consisted of replacing existing metal halide and T12 fluorescent fixtures with new, high-efficiency T8 fluorescent and/or LED fixtures, installing high-efficiency lamps, installing new high-efficiency outdoor LED lighting, and/or installing new switches with occupancy-sensor controls. The projects have payback periods of about two years and provide energy savings and improved lighting for workspaces well into the future. The

Company continues to look for opportunities during capital upgrade projects to replace inefficient equipment to gain efficiencies and realize savings.

Energy Use Monitoring and Demand Response. PAWC uses an American Water enterprise-wide application to monitor its energy accounts across the state. This monitoring tool provides "before and after" benchmarking capabilities to help the Company assess the success of various efficiency initiatives. The Company has also installed real-time electricity meters and dashboards at 19 of its largest pumping facilities. The dashboard provides our operators with real-time visibility of their electricity consumption and wire-to-water efficiency, and also provides our engineers with discrete energy efficiency data on these large units to monitor and plan for future efficiency upgrades.

PAWC was also an early adopter of smart-grid technology to help integrate the way it operates its treatment plants and pumps with electric grid system conditions. PAWC has installed equipment at three of its largest water pumping stations and one of its largest wastewater treatment plants that allows those facilities to vary electric usage (up or down) based on signals from the local grid operator. PAWC receives revenues from participation in demand response programs at these locations ranging from $25,000 to $95,000 annually that are used to offset electricity expenses, and PAWC's participation in these programs also helps ensure the integrity of the electricity grid during peak demand emergencies.

Act 129 Rebates. PAWC has been working with its electric utilities since the inception of the programs for energy efficiency and conservation ("EE&C") that those utilities instituted to comply with Act 129. When electric utilities were developing their EE&C programs, the Company participated in stakeholder meetings with their service

providers to provide input from the water and wastewater industries. As the EE&C programs were introduced by the electric utilities, PAWC reviewed its capital projects for eligibility under the rebate programs and applied for, and received, several rebates. As of 2025, the Company has received over 40 rebates for more than $1,020,000.

Q. What are the benefits of PAWC's efforts to improve energy efficiency?

A. The benefits of PAWC's efforts to improve energy efficiency are three-fold. Improved energy efficiency (1) provides more efficient, higher quality service, (2) reduces operating costs through reduced energy consumption, and (3) reduces carbon and other emissions. Through the comprehensive energy efficiency programs outlined above, the Company has been able to minimize increases to its fuel and power expenses.

Q. Please describe what the Company has done to control waste disposal expenses.

A. The Company has a long history of exploring and implementing cost-effective beneficial uses for its treatment residuals, rather than relying on costly landfill disposal. The Company has implemented beneficial use practices at 32 of the Company's 35 surface water treatment plants. On a dry weight basis, approximately 95% of the Company's water treatment residuals are beneficially used across the state, at a cost far lower than conventional disposal at a landfill. The Company recently implemented a capital improvement project at the Hays Mine Water Treatment Plant in Pittsburgh in order to improve the residuals dewatering process. This process lowers the overall weight of the product to be transported and disposed of, and thus, the associated costs as well. The new sludge press process at the plant has improved the percentage solids reduction from an original range of 10% to 15%, to greater than 20%, thereby reducing the overall disposal costs.

Q. Please describe what the Company has done to control purchased water expenses.

A. The Company has implemented changes in two districts to control purchased water expenses. PAWC is currently maximizing all extra capacity from its Brownsville treatment plant by pumping it to Uniontown to reduce the purchased water load. The Company also increased its leak detection activities in Uniontown to minimize purchased water. The Company is continually investigating potential capital upgrades to be able to shift even more load to the lower-cost provider in the longer term.

Non-Revenue Water

Q. What is non-revenue water?

A. Non-revenue water ("NRW") is the difference between system delivery and water sales. Typically, NRW is measured as a volume, or a percentage of system delivery based on a 12-month rolling average. NRW is not just leakage but also includes water for beneficial uses such as firefighting, flushing new water mains, flushing to maintain adequate chlorine levels, and annual hydrant flushing, as well as theft and meter inaccuracies. To avoid any ambiguity, American Water, based in part on guidance from the AWWA, measures its reduction in water loss in terms of NRW rather than Unaccounted for Water ("UFW").[2] In contrast to UFW, which can be defined in a variety of ways across the water industry, NRW is consistently calculated by subtracting the number of gallons of water sold from the number of gallons of water treated.

[2] The AWWA began to discourage the use of the term Unaccounted for Water in 2012 because its definition is inconsistent from organization to organization. There are several opportunities for inconsistency. For example, some organizations may deduct the number of gallons lost during a known main break, while others exclude gallons lost as a result of main breaks altogether.

Q. Please describe the Company's program to reduce NRW.

A. As noted, reducing water loss is a complex issue with many contributing factors. To reduce actual water losses as effectively as possible, PAWC strives to gather standard data from its operating centers so that it can efficiently and effectively communicate what is working, what is not working, and how the Company is progressing on mitigating NRW around the Commonwealth.

The Company rigorously applies water loss reduction practices in the normal course of business. These practices include regular monthly NRW meetings in both our east and west divisions that provide target NRW reductions and goals by independent NRW report cards of activities, routine maintenance, and pursuing and repairing leaks that are identified. In addition, the Company has several NRW control measures embedded in its on-going business practice, which consist principally of:

- Monitoring night flows within the different District Metering Areas ("DMA") across its systems (unexpected usage during off-peak periods can indicate leakage).
- Metering water usage within various parts of a water district as another indicator of possible leakage; the addition of DMAs working in conjunction with advanced metering infrastructure ("AMI") customer metering to assist in lost water identification within an operating district.
- Using NRW-trained crew to find and report leaks daily so that leaks can be promptly repaired.
- In conjunction with the state training lead, PAWC provides NRW and leak detection training for our new and current employees, including hands-on equipment training.

- Using NRW crews periodically in a "SWAT"-type approach to sweep larger areas of a particular system for leaks.
- Implementation of leak detection specialists to help locate leaks throughout PAWC's service territory when needed in the case of an emergency.
- Using the Company's MapCall work management system to capture all work done by PAWC's crews, including main break repairs, so that patterns can be analyzed geographically (this will allow the Company to identify future main and service replacement projects).
- Usage of MapCall for more accurate monthly reporting and monitoring of all NRW use; and documenting all accounted-for water loss and authorized consumption in total gallons.
- Training meter readers and other field personnel to identify and report possible theft-of-service situations (such as evidence of occupancy or other activity in premises with no registered consumption) and raising public awareness and understanding of the operational and financial consequences of NRW.
- Asking local municipalities to develop theft-of-service ordinances and to enlist citizens and law enforcement to help address this problem.
- Annual and semi-annual testing and calibration of our production delivery meters per AWWA M36 manual standards.
- Metering all automatic blow-offs for water quality flushing and new water main installation flushing to help account for all authorized consumption water loss.

In addition to these operations activities, PAWC has an aggressive capital expenditure program to reduce the number of small diameter mains, which also helps to

reduce water loss from the system. The Company's capital expenditures for main replacement and rehabilitation are described in more detail by Mr. Anthony Nokovich (PAWC Statement No. 4).

Q. Please describe the leak detection technology used by the Company to control NRW.

A. The Company plans to install approximately 17,500 leak detection sensors in the Company's distribution system by 2026. These active acoustic listening devices are cellular based and can transmit their findings to the Company daily for analysis. This transmittal eliminates the need to deploy resources to patrol the areas to collect the data, which allows for more timely analysis of the collected data. This technology also allows PAWC to better identify those areas that need the most attention, resulting in more efficient deployment of repair crews. PAWC installed 5,500 leak loggers in 2023 and 4,000 leak loggers in 2024. The Company plans on installing an additional 8,000 by 2026. These leak detection sensors have helped pinpoint over 2,000 non-surfacing leaks that would have otherwise been unknown, allowing for quick repair by field operations staff. These data loggers are monitored weekly, analyzed and prioritized with data sent to districts in report form. These specialized reports provide the districts with (1) leak frequency, (2) analysis notes, (3) address, (4) duration of leak, (5) logger mode, (6) last notes, (7) recording time, and (8) last leak date.

The Company's leak detection specialists use a variety of additional state-of-the-art equipment in the field, such as ground listening microphones, leak correlators, and line locating devices to locate and pinpoint leaks. Based on the latest metering technology in tandem with PAWC GIS Mapping, PAWC installed 24 HydrINS 2 Electromagnetic Insertion meters to monitor water flow and pressure in the DMAs without requiring a large

excavation or disruption of service to customers. These meters record water flow and pressure transients every second and alert PAWC personnel (via text messaging or email notification) of any increase or decrease in pressure or flow that can indicate potential main breaks resulting in water loss. Ground microphones are also used to sound each valve and hydrant during PAWC's yearly inspection of these assets.

AMI and Asset Management

Q. Is the Company deploying AMI technology?

A. Yes, as of August 1, 2025, the Company has installed 317,817 AMI meters and smart endpoint systems. AMI technology is an integrated system of meters, communications networks, and data management systems. The AMI network utilize smart cellular endpoints installed on each meter to transmit the meter data via an existing third party cellular infrastructure to a central database system for analysis and reporting.

Q. Please describe the Company's AMI deployment progress.

A. The Company is taking an approach that strategically selects areas for concentrated AMI efforts based on local needs and opportunities. As of August 1, 2025, 44% of the Company's customers are equipped with AMI technology, with Scranton customers comprising the majority of our AMI customers. The Company also adopted cellular AMI technology, and all length of service meter and faulty meter replacements will be upgraded to AMI throughout the Company's service areas. PAWC expects that 54% of its customers will be equipped with AMI by the end of 2025.

Q. How does AMI benefit customers and the Company?

A. AMI will enable strategic and permanent improvements in safety, customer experience, operational efficiencies, and environmental benefits. AMI can be leveraged to empower

customers with near real-time consumption data to enable smart water use choices, enhance customer communication regarding customer water consumption patterns and unusually high-water use, optimize PAWC's ability to measure and address non-revenue water, and improve water system operations and management, among other things.

AMI provides a variety of benefits by allowing the Company to collect hourly consumption data from the meter and transmit it to a computer network. This will improve safety, operational efficiency, and customer service. With AMI, it is no longer necessary for employees to walk or drive by meter routes in order to gather consumption data. This will make our meter reading more efficient, reduce work site safety hazards associated with meter reading, reduce our environmental impact by reducing monthly trips taken to obtain meter readings, and shift our employees time spent reading meters to activities related to customer service requests.

The implementation of AMI will also increase billing accuracy and reduce the likelihood of estimated bills (e.g., due to weather events or other obstacles to accessing customer meters) by automatically providing timely, accurate reads through the network. The Company will also be able to more efficiently collect, organize, analyze, and communicate large quantities of meter data. AMI data can also be used to uncover irregularities that may signal a leak, meter tampering or water theft. Water loss could potentially be reduced due to more timely meter readings, including on demand readings to help with potential issues and leaks. Readings currently are taken around every 30 days. AMI has the ability to read every few minutes or when needed. This greatly improves the response time to potential leak issues. AMI provides customers with more timely access to water usage data which allows them to identify opportunities for conservation and bill

reducing tips to enable smart water use choices, and to identify and address unusually high usage.

Q. Does the Company have a Fire Hydrant Inspection Program?

A. Yes. The Company inspects 100% of our fire hydrants annually. Our inspection process follows AWWA standards, including the inspection of the isolation valve, and inspection-related information is recorded in MapCall. Inspectors document static pressure, flow (pitot gauge), pre- and post-free chlorine residual, pre- and post-total chlorine residual, and minutes flowed. If a hydrant does not operate properly, a maintenance work order is entered into MapCall at the time of inspection and repairs will be scheduled to a distribution crew. If the fire hydrant cannot be repaired, a replacement work order will be created, and the fire hydrant will be replaced within 48 hours.

Q. Does the Company have established practices to communicate with the PUC and customers regarding pressure in the system?

A. Yes. PAWC established a practice to record pressure information and report it to the PUC in response to pressure complaints. Following the 2023 rate case, PAWC also established a process by which it notifies customers in areas where water pressure regularly exceeds 100 psi.

Rule 4.7 of our water tariff requires that customers install a pressure reducing valve ("PRV") to help protect the meter and internal plumbing if water pressure consistently reaches 100 psi or above. The Company uses its GIS system to identify customers who receive service in such areas. If such an area is identified, an annual bill insert will be sent to customers within that area explaining that the customer is responsible for PRV installation. Additionally, if a customer moves into an area known to experience pressures

regularly exceeding 100 psi, they will be notified about customer PRV responsibilities via a letter as part of the new service process.

Q. What is the frequency of the Company's valve inspection program?

A. The frequency of valve inspections depends on whether a valve is classified as critical or non-critical. Critical valves are defined as valves that are operated on an annual basis and are either (1) 16" or larger or (2) located at a stream and /or railroad crossing. In most cases, the critical valve is to be exercised at a minimum of two full cycles, i.e., closed a minimum of two times. If it is determined that completely closing a valve will impact customers or system pressures, that valve will be partially closed during the inspection. All non-critical valves are operated on a five-year cycle and are also to be operated a minimum of two full cycles or until the proper number of turns is achieved. All documentation for the inspection is entered into MapCall and recorded in real time. If maintenance is required on the valve, a work order is created in MapCall at the time of inspection.

Q. Is the Company proposing to modify its practice regarding meter box installation and ownership?

A. In certain circumstances, yes. Rule 5.4 of Company's proposed water tariff allows PAWC to agree to install and maintain meter boxes, as opposed to the customer, in cases where meter box installation is complicated by location or accessibility challenges. These meter boxes will be included in the service record and treated as Company assets moving forward. The customer will not be charged for the meter box installation in these instances.

The most common scenario where the Company envisions installing new meter boxes on behalf of customers is where the current meter is located inside the service location and therefore inaccessible to the Company. Installing a new outdoor meter box

offers several advantages. When the meter is installed in an outdoor meter box, the customer does not need to schedule time to be home for an FSR to service their meter. The Company will also benefit from efficiencies created by having unfettered access to the meters for replacement, stopped meters, and the ability to log data without entering a customer's premise. In addition, the Company will be able to more efficiently investigate underground service leaks. Finally, outside meter boxes will allow PAWC to more easily resolve estimated meter read issues.

System Resiliency

Q. How does PAWC handle emergency response issues?

A. PAWC maintains emergency response manuals at each operating location. These manuals are updated annually and include emergency contact information for Company personnel, DEP, PUC, emergency response services, vendors, suppliers, and critical customers.

PAWC conducted 11 functional water/wastewater treatment plant emergency response tabletop exercises over the last two years. These exercises test each plant's ability to respond to emergencies such as power outages, chemical supply disruptions, cyber-attacks, loss of a third-party water source, I&I events, sanitary sewer overflows, loss of digester biomass, explosive gas leak requiring external support, and violent confrontation or entrapment involving FSRs. A key benefit of these sessions is the enhancement of cross-functional communication and the integration of external resources, including county emergency response teams and local fire departments. These exercises emphasized the importance of testing both internal and external communications and included participation from state, county, and city regulators and first responders. Strengthening these relationships helps PAWC better understand external expectations and the support

available during emergencies. Situational awareness was a major takeaway, as participants were alerted to potential hazards they might encounter when responding to PAWC facilities.

Q. Can you provide an example of the Company's utilization of an emergency response plan?

A. Yes. One example is the Mechanicsburg Water Main Break that occurred on August 9, 2024. This incident affected approximately 29,000 service connections, including 27,100 in Cumberland County and 1,900 in York County.

PAWC activated its emergency response protocols immediately. The outage report to the PUC was filed within the required 10-day window, and internal coordination included CodeRed alerts and direct outreach to critical customers.

This incident demonstrated PAWC's ability to rapidly deploy its emergency response plan, maintain situational awareness, and coordinate across internal and external stakeholders. The Company coordinated with four local municipalities/fire companies to stage bottled water distribution sites throughout the water distribution system during the event. The Company also coordinated with local police departments and the Pennsylvania National Guard to provide officers/troops for traffic control and to be on-site 24/7 to provide safety and security. The Company set up two calls per day during the event with all impacted local municipalities in order to provide updates on the status of repairs and system re-pressurizing. The Company had daily calls with Pennsylvania Emergency Management Agency officials to provide updates during the event. Both Cumberland County 911 Control and York County 911 Control were notified at the beginning and end of the event.

Q. Can you provide examples of the Company's storm preparation practices?

A. PAWC's storm preparation practices are outlined in site-specific storm preparation planning documents, which detail a comprehensive approach to maintaining operations during adverse weather events. Key practices include monitoring storm paths and determining impact timelines, pre-staging generators at critical sites to maintain SCADA communications, adjusting chemical deliveries and fuel supplies in advance, securing facilities with flood bulkheads, sandbags, and tarps, testing submersible pumps and backup generators at multiple locations, and implementing staffing adjustments to ensure adequate staffing per shift to support operational needs during high-impact events.

Q. Please provide an example of PAWC's response to a significant storm event.

A. In April 2025, Pittsburgh was impacted by a severe thunderstorm system with wind speeds between 70 and 90 miles per hour. The storm event caused widespread destruction across the city, including hundreds of downed trees blocking major roads, extensive structural damage to public and private properties, and city-wide utility outages. PAWC's storm preparation practices (e.g., ensuring adequate plant staffing, mobilizing portable generators) allowed the Company to respond to this weather event and create positive outcomes for its customers and the public at large. The Company leveraged inter-agency coordination through the Pennsylvania Water/Wastewater Agency Response Network ("PaWARN") and the Pennsylvania Emergency Management Agency, real-time monitoring and infrastructure optimization to track raw water quality changes during storm events, public communication systems, and regulatory compliance. These actions led to continuity of service, environmental protection, and customer safety during and after the storm.

Q. Please describe your Underground Damage Prevention Program as it relates to Act 50.

A. PAWC maintains a comprehensive Underground Damage Prevention Program designed to ensure compliance with the Pennsylvania Underground Utility Line Protection Law, commonly referred to as Act 50 of 2017. This program is administered through a combination of internal policies, technology platforms, training initiatives, and oversight mechanisms.

The Company's program is governed by the PAWC Underground Damage Prevention Manual, which outlines procedures for excavation safety, utility locating, emergency response, and documentation. The manual incorporates best practices and is regularly reviewed and updated to reflect regulatory changes and operational needs.

PAWC's Underground Damage Prevention Program includes several key components that support safe excavation and regulatory compliance. The Company utilizes KorWeb to manage locate requests and GIS mapping systems to maintain accurate underground facility records. These tools enable timely and precise utility marking, which is essential for meeting Act 50's lawful start date and tolerance zone requirements. PAWC also emphasizes training and education, providing ongoing instruction for employees through PA 811-sponsored sessions, internal onboarding, and job-shadowing. Refresher training is conducted periodically to reinforce best practices and reduce the risk of line strikes. As part of its commitment to continuous improvement, PAWC regularly updates its damage prevention manual, expands training programs, and maintains oversight through internal review processes, reflecting a proactive approach to reducing underground facility damage.

Q. What measures are in place to ensure compliance?

A. PAWC ensures compliance with its Underground Damage Prevention Program through a structured set of oversight, training, and performance monitoring practices. A cross-functional group meets to review Alleged Violation Reports , analyze root causes of facility strikes, and implement corrective actions. The Company tracks damage prevention metrics monthly and uses this data to identify trends and evaluate the effectiveness of its procedures. All employees and contractors involved in excavation or locating activities are required to complete formal training, including PA 811-sponsored sessions and internal refreshers. PAWC also leverages technology platforms such as KorWeb and GIS to document locate requests, verify timely and accurate responses, and support audit readiness. When a facility strike occurs, the Company follows an investigation and documentation protocol, which may include cost recovery actions if the damage is determined to be preventable. These measures collectively support PAWC's commitment to regulatory compliance, operational safety, and continuous improvement in damage prevention.

Q. Please describe the Company's performance with regard to underground locate requests.

A. Underground locate requests are submitted through the PA One Call System (PA 811). PAWC responds to these tickets to mark the location of underground water infrastructure before excavation work begins. PAWC has over 200 employees that perform underground locate requests in response to PA 811 efforts, including several employees who perform underground locates as their primary job. In 2023, the Company completed 188,302 One

Call tickets. In 2024, the Company completed 190,231 One Call tickets. This year, as of September 30, 2025, the Company has completed 151,645 One Call tickets.

PAWC tracks both completion of tickets and timeliness, i.e., completed within the applicable statutory time frame for response.[3] The Company's performance has been very strong with 100% of tickets completed in 2024 and 2025 so far and a steadily decreasing percentage of tickets that are responded to late (only 0.67% through September 2025). Any opportunity for improving response time is discussed with local management, which has enabled the organization to continually improve.

Commitment to Safety

Q. Please describe PAWC's overall commitment to safety.

A. The health and safety of PAWC's employees and customers, as well as protecting the quality of the water it delivers, are the top priorities for the Company and critical to its success. Employee, contractor, and customer safety are of the utmost importance to PAWC. PAWC is committed to encouraging every employee to choose safety, so they go home each day in the same or better condition than when they came to work.

The Company is also committed to cyber and physical security and recognizes the importance of protecting its water sources, treatment plants, infrastructure, and data from malevolent acts. American Water has invested in several technology improvements to its security programs, including a new, modernized video management system software and the expanded use of video cameras across American Water facilities to improve physical security. American Water has also invested in cyber security, with a focus on operational

[3] There are various time frames within which different types of tickets must be completed. Emergency tickets are to be completed as soon as practical and routine tickets must be completed within three days.

technology ("OT") and SCADA security. These proactive investments include replacement of all OT firewalls across the American Water environment and implementation of Tenable OT, an OT-specific technology to help identify vulnerable OT assets across the organization.

Finally, the Company's emergency response program demonstrates the Company's recognition that rapid response and recovery from security incidents are critical to maintaining resilient water and wastewater systems.

Q. How is safety relevant to operational performance?

A. The Company considers safety to be a core value, as well as a strategy. Employee health and safety is the responsibility of every PAWC employee, and to that end, every employee strives for safety. PAWC asks its employees to place safety first in everything they do. The Company has a strong commitment to its employees (and their families) to keep them, PAWC's customers, and the public safe. A safe workplace increases employee morale, increases employee commitment to one another, and makes for a more engaged and productive workforce.

Q. Please describe PAWC's safety program and Operations' role in promoting safety and a safe working environment at PAWC.

A. The Company's safety program includes multiple activities and initiatives to maintain compliance with Occupational Safety and Health Administration ("OSHA") requirements and Company standards, support employee engagement, and help ensure the safety of its workforce and its customers, as well as the public. Operations is responsible for administering the health and safety program, which includes the delivery of all OSHA-

required training, training and qualification of employees, physical security, cyber security, business continuity planning, and event management.

Q. How do you know the commitment to safety is effective?

A. PAWC is building a strong safety culture, which is illustrated by its year-over-year safety performance. The Company's OSHA recordable incident rate ("ORIR") improved from 2.62 in 2018 to 0.68 as of October 1, 2025. In 2025, American Water and PAWC enhanced focus on Serious Injury Incident Rate ("SIIR") and Days Away Restricted or Transferred ("DART") injuries. In the first eight months of 2025, PAWC had its best safety record in its operational history at 0.08 DART and 0.0 SIIR. The Company has experienced only six OSHA recordable injuries as of October 1, 2025 (as compared to 61 injuries in all of 2024). This reduction has resulted in record rates in the key safety performance metrics of ORIR and DART.

Q. What other safety programs does PAWC use?

A. In addition to establishing ORIR targets, the Company's Hazard Identification Reporting Program allows employees to identify any hazards that could have resulted in an injury or accident. For example, if a piece of equipment becomes worn outside of a regular maintenance cycle, an employee can report this as a "Hazard Identification," and PAWC can replace the worn part and avoid a potential injury from an equipment malfunction. Reported Hazard Identifications improve safety by encouraging employees to look for hazards in the workplace, which improves the employees' awareness and helps make their workspaces safer. In 2025, PAWC employees reported 990 Hazard Identifications from across the state. 99% of all Hazard Identifications reported in 2025 were resolved within 30 days.

PAWC also uses the services of an occupational training and information company called Work Right ("WR"). WR supplies two athletic trainers, one in eastern PA and the other in western PA, to provide training, health-related information, on-site first aid medical services and injury (home/work) consultation to PAWC employees. WR has developed and implemented ergonomic programs to reduce and eliminate soft tissue injuries (strains and sprains) for PAWC's affected field operations and treatment plant employees. To date in 2025, PAWC had five injuries classified as "ergonomic" in nature, down from a total of 18 ergonomic related injuries in 2024. Since 2020, PAWC has also utilized WR to provide First Aid/CPR/AED training for its employees. As of October 1, 2025, 93% of PAWC's employees are First Aid/CPR/AED certified, with the goal of 100% by the end of the year.

PAWC employees also participated in the American Water *Becoming a Safety Leader* program, formerly known as the Certified Safe Worker program. This is a self-directed program promoting safety and health awareness, encouraging active participation, and documenting both work-related and at-home safety activities. In 2025, 1,199 PAWC employees completed the program, achieving the highest number in the history of the program, and the highest total of all the American Water subsidiaries.

Q. How does operations training improve operational performance?

A. Hands-on operational training at PAWC bridges the gap between theoretical knowledge and real-world application, allowing employees to build confidence and competence in performing critical tasks. In 2025, PAWC enhanced its commitment to operational training by designing and opening several operational training facilities in Pennsylvania (2 new training locations and 1 addition to an existing training facility). By working directly with

the tools, equipment, and systems they will use in the field, staff develop a deeper understanding of operational processes, safety protocols, and troubleshooting techniques. This approach reinforces learning through muscle memory and situational awareness, enabling teams to react quickly and effectively during routine operations or unexpected incidents. It also fosters cross-functional understanding, as employees experience how their actions affect other parts of the utility system.

Improved operational performance follows naturally from this immersive learning model. Field crews trained in realistic scenarios are better equipped to make informed decisions, maintain infrastructure reliability, and minimize downtime. Practical exercises in pump maintenance, pipeline repair, water quality monitoring, and emergency response build technical proficiency, teamwork, and communication skills essential for coordinated operations. As a result, PAWC can achieve higher service reliability, reduce operational risks, and enhance customer trust.

Q. Please describe PAWC's overall commitment to safety for its contractors.

A. PAWC holds all contractors to a high safety standards as evident in the American Water Health and Safety Charter, which states, "We hold all contractors to the same safety standards as our employees." Holding contractors to high safety standards benefits PAWC by reducing the risk of accidents, service disruptions, and costly liabilities, ensuring that work is completed efficiently and without harm to people or infrastructure. By enforcing rigorous safety expectations, the Company protects its own employees and the public, safeguards critical assets like pipelines and treatment facilities, and maintains compliance with regulatory requirements. To ensure compliance with this standard, PAWC and American Water have a rigorous contractor pre-qualification requirement and thorough

contractor evaluation requirements. To date in 2025, PAWC employees have completed approximately 890 job evaluations on over 170 contractors completing work for PAWC.

Operation & Maintenance of Troubled Systems

Q. Please explain PAWC's involvement with the East Dunkard Water Authority ("EDWA").

A. On February 8, 2024, the Company was appointed by the Commonwealth Court of Pennsylvania to become the receiver of the EDWA. On February 9, 2024, PAWC assumed operations of the EDWA system as receiver and began operating the system on a continuous basis; this included operating all property, facilities, and assets of the system. The Commonwealth Court's Order required PAWC to conduct an evaluation of the system and to identify any deficiencies in operational procedures. PAWC was also required to prepare a plan of capital and operational improvements, water quality compliance, and proper expense management. The findings and improvements were then to be submitted to DEP, PUC, and EDWA on a quarterly basis (See Docket No. P-2023-3043950).

Q. What operational improvements did the Company make in the system?

A. The evaluation of the treatment plant identified numerous issues that needed to be addressed to maintain compliance, redundancy, and optimize water quality. The improvements consisted of upgrading redundant chemical feed systems to current standards, installing a chlorine gas detection system, filter media replacement, clarifier and lagoon cleaning, and replacement of the entry point chlorine analyzer. The improvements improved water quality and compliance, and created a safer environment for employees. Employees within the facility were also supplied with proper PPE for the lab or the plant and improvements were made to the walkways/platforms to keep employees safe. The

Company purchased gas detection devices to monitor for hazardous atmosphere and also installed a platform to safely sample the lagoon. Additionally, an ARC flash analysis was completed within the facility to ensure employees would have the proper PPE on when working on the electrical equipment.

Finally, PAWC field employees were also able to identify multiple leaks in the distribution system and a lack of proactive leak detection investigation in the system. PAWC repaired 82 main and service line leaks, which allowed it to turn off an emergency interconnect to a neighboring system and eliminate the related monthly expense. Routine flushing was also implemented to maintain water quality within the system. This work, along with the implementation of the plant processes, allowed PAWC to reduce water quality complaints from over 30 at the time PAWC began acting as receiver for EDWA down to one in 2025.

Q. How has the Company become involved in the Rock Spring Water Company's ("Rock Spring") system?

A. As of March 21, 2025, PAWC has been acting as the receiver of Rock Spring in Ferguson Township, Centre County, pursuant to an order ("March 21, 2025 Order") entered by the PUC at Docket No. P-2024-3051313. The March 21, 2025 Order was issued in response to Rock Spring's numerous regulatory violations, deteriorating infrastructure, low water pressure, frequent power outages and prolonged boil-water advisories.

Q. Please describe the improvements that PAWC has made to Rock Spring's system.

A. PAWC recently implemented a series of critical enhancements to support its interim receivership and help to promote the safety, reliability and quality of the community's drinking water. Notably, the Company upgraded Rock Spring's drinking water treatment

system's SCADA. This upgrade enables the Company to continuously monitor and control well equipment and processes using real-time data. It also allows PAWC to quickly identify any changes or issues that may arise and respond accordingly. The Company also installed an online chlorine analyzer for the well's chlorine feed pump, which continuously monitors chlorine levels and promotes water quality stability. PAWC has taken over all of Rock Spring's compliance sample collection and reporting responsibilities.

Q. Has the Company made improvements to the distribution system at Rock Spring?

A. Yes, PAWC's leak detection efforts identified numerous leaks that have been repaired by the Company or the customer if it was a customer-side service leak. To date, two water main breaks, two Company service line leaks, and five customer-side service line leaks were found and repaired, resulting in a reduction of daily system delivery by approximately 40,000 gallons per day.

Q. Are there other examples of the Company becoming involved with nonviable systems?

A. Other examples of PAWC providing solutions for troubled systems include the Winola Water Company (Docket No. C-2018-2644592), Delaware Sewer Company (Docket No. I-2016-2526085), Clean Treatment Sewage Company (Docket No. I-2009-2109324), Nittany Water Company (Docket No. C-2008-2070315), Wildcat Park Corporation (Docket No. A-2011-2257622), and the Sewer Authority of the City of Scranton (Docket No. A-2016-2537209). In all of these examples, PAWC quickly improved the reliability and safety of those systems by investing the necessary capital to move the systems toward regulatory compliance.

Employee Levels and Compensation

Q. Please discuss how PAWC staffs its business operations.

A. As a public utility, PAWC is required to provide safe, reliable, and adequate water and wastewater services. PAWC's employees are responsible for assuring the production of high-quality drinking water, operating and maintaining the Company's production and treatment facilities and its distribution and collection systems, monitoring water quality, providing engineering services, and supporting the efficient management of all the Company's operations.

The Company continually strives to find more efficient and cost-effective ways to operate and maintain its business. As part of that effort, it strives to manage its cost structure as efficiently as possible, including employee costs. PAWC recognizes its duty to staff its business in a way consistent with providing safe, reliable and affordable utility service. This requires a constant evaluation of the right mix of internal and contract labor, straight time versus overtime, training programs, and technology. In this vein, the Company continues to evaluate costs and expenses going forward, always looking for the best solution for the unique and changing challenges it faces. A substantial portion of PAWC's cost structure is associated with the Company's cost of labor, and as a position becomes vacant in its organization, the Company looks to the value of that position. PAWC reviews the overall need for that position and considers, among other things, whether it should be transferred to another area, modified, or even eliminated. Workforce optimization and improved business performance are the goals of these efforts. The Company continues to evaluate the new roles that will be created as new regulatory

requirements are promulgated, and the appropriate positions that PAWC will need to optimize recent technology and most effectively serve its customers.

Q. What is PAWC's forecasted staffing level in this case?

A. We have identified 1,278 full-time equivalent employees as the appropriate staffing level for the Company's water and wastewater operations in the FPFTY. The number of employees is based upon each department and each functional area's need to provide safe, adequate, efficient, and reliable service to the Company's customers. Service needs and related resource requirements are consistent with meeting regulatory requirements, tariff requirements, industry standards, service requests, customer needs, and providing adequate support to PAWC's business operations.

Q. Please describe PAWC's approach to employee compensation.

A. The Company aims to offer compensation that is on par with other companies PAWC competes with for talent. Therefore, the Company targets its total direct compensation (inclusive of base and performance compensation) for each role near the market median (50th percentile). Offering market-level total compensation ensures that PAWC compensation is not only competitive, but also reasonable.

Q. Please discuss the Company's decision to leverage a goal-based performance compensation plan as part of its total direct compensation.

A. As part of its compensation philosophy, the Company has chosen to make a portion of its compensation variable, driving continued performance across the enterprise. By using a combination of fixed and variable compensation, the Company satisfies a dual objective of having a competitive market-based total compensation for all employees, while continuing

to motivate employees to achieve goals that will improve performance and efficiency for the benefit of its customers.

Q. Please identify the various employee classifications at PAWC and briefly describe how each group is compensated.

A. There are three classifications of employees: collective bargaining unit ("CBU") hourly employees, non-collective bargaining unit ("non-CBU") hourly employees, and exempt employees. Full-time hourly employees are compensated through base pay, overtime, performance compensation, and in some instances, shift premium and meal compensation pursuant to the terms of applicable collective bargaining agreements. Exempt employees are compensated through base pay and performance compensation.

Q. How is performance compensation provided to PAWC employees?

A. The performance compensation component of the Company's total direct compensation may be awarded under two performance plans – the Annual Performance Plan ("APP") and the Long-Term Performance Plan ("LTPP"). All full-time employees, including CBU employees, participate in the APP. Eligibility for the LTPP is limited to certain exempt employees. Copies of the plans, which are marked as confidential and proprietary, are provided as Filing Requirement III.22 (Volume 6b) of the Company's responses to the PUC's filing requirements.

Q. Please describe the key performance objectives underlying the APP.

A. The APP is designed to recognize performance against key performance goals and targets that drive the Company's strategy. For 2025, the APP goals include safety goals related to reducing the SIIR and DART employee safety rates, customer goals related to customer satisfaction, environmental goals related to avoiding violations, people goals related to

improving diverse representation in the workforce, and growth goals related to the Company's financial performance.

Q. Please describe the Company's LTPP.

A. American Water provides restricted stock units ("RSUs") and performance stock units ("PSUs") as long-term variable compensation under the LTPP. American Water's RSUs and PSUs are based on three-year vesting periods. RSUs are based on time-based vesting, meaning they vest in three equal installments over the three-year vesting period; and PSUs are based on performance vesting conditions, in addition to time.

Q. Do the Company's compensation plans benefit customers?

A. Yes. As I mentioned, the plans are designed to attract and retain customer-committed, highly qualified employees, provide compensation for performance, and focus plan participants on delivering safe, reliable and affordable water and wastewater services. The design of the plans emphasizes customer service, environmental compliance, a safe work environment, and people, as well as certain financial goals. The APP and LTPP performance objectives – both operational and financial – focus employees' efforts in ways that ultimately benefit customers. The use of multiple measures further strengthens our ability to drive results across the enterprise. The operational components measure performance that can most directly influence customer satisfaction, health and safety, environmental performance, and workforce diversity. Customers benefit from the plan goals because operational performance is improved by controlling costs, capturing efficiencies, promoting effective safety and risk management practices, enhancing customer service, and doing so with a diverse workforce that reflects the communities we serve. Performance is determined by goals that benefit customers by creating a more

productive and engaged workforce that is focused on customer satisfaction and achieving efficiency, environmental and safety goals. Further, well-grounded financial measures keep the organization focused on improved performance at all levels of the organization, particularly in increasing efficiency, decreasing waste, and boosting overall productivity.

Finally, a financially healthy utility focused on efficiency and customer satisfaction can attract the capital investments necessary to provide safe and reliable service at favorable rates. Because utilities are capital intensive and must routinely and consistently access the capital markets, customers ultimately benefit when their utility has the financial health to do so at reasonable rates. Simply put, a financially healthy utility benefits customers, because it enables the utility to meet its service obligations at reasonable financing costs.

Employee Development

Q. Describe the Company's commitment to employee development.

A. At American Water, employee growth and development remain a core value and strategic priority. In 2025, the Company continues to invest in learning opportunities that support both job-specific competencies and broader career advancement.

LEARN, American Water's Learning Management System, serves as the centralized platform for all training activities. Accessible via Single Sign-On, LEARN offers a wide range of learning formats, including eLearning, instructor-led sessions, and virtual events. Content is curated by the Learning & Development team, business units, and external providers like Skillsoft.

Training is aligned with both regulatory requirements and strategic goals. The 2025 required learning curriculum includes courses focused on ethics, cybersecurity, workplace

conduct, and performance management. These are assigned throughout the year and tailored to roles, locations, and compliance needs.

In addition to role-specific training, employees have access to over 200 professional development courses covering business, leadership, and technical skills. Managers are encouraged to engage in ongoing performance and development conversations, supported by resources like goal-setting guides and check-in templates.

Safety training remains a cornerstone of PAWC's development program. All employees are required to complete the following safety courses: Defensive Driving; Fire Safety and Prevention; Hazard Communication; Slips, Trips, and Falls; and Stop Work Authority. Additional role-specific training is assigned based on job responsibilities and is designed to align with OSHA standards and American Water's operational and safety requirements.

These courses are considered foundational and are supplemented by additional training based on job responsibilities and regulatory requirements.

This commitment reflects American Water's belief that continuous learning empowers employees to deliver exceptional service, drive innovation, and grow their careers.

Q. Does this conclude your testimony?

A. Yes, it does.

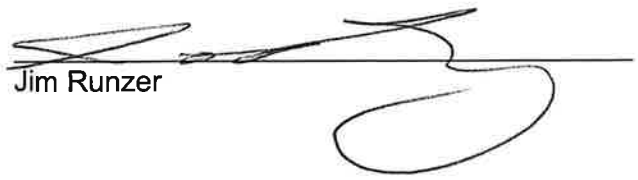
BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Jim Runzer**, hereby state that the facts set forth in the pre-marked Statement No. 3 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025



Jim Runzer

Statement No. 4

Nokovich

PAWC STATEMENT NO. 4

DIRECT TESTIMONY

OF

ANTHONY M. NOKOVICH

WITH REGARD TO

PENNSYLVANIA-AMERICAN WATER COMPANY'S FUTURE TEST YEAR AND FULLY PROJECTED FUTURE TEST YEAR PLANT ADDITIONS; RISKS ASSOCIATED WITH FURNISHING PUBLIC WATER AND WASTEWATER SERVICE; RECEIVERSHIP AND ACQUISITION-RELATED INVESTMENT

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF ANTHONY M. NOKOVICH

Q. What is your name and business address?

A. My name is Anthony M. Nokovich, and my business address is 852 Wesley Drive, Mechanicsburg, Pennsylvania 17055.

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

A. I am employed by Pennsylvania-American Water Company ("PAWC" or the "Company") as Vice President of Engineering.

Q. Please describe your educational background and business experience.

A. I have a Bachelor of Science degree in Civil Engineering from the Pennsylvania State University and have been in the engineering and construction field for approximately thirty years. I am a licensed Civil Engineer in the Commonwealth of Pennsylvania.

Q. Do you belong to any professional or industry associations?

A. Yes, I am a member of American Water Works Association, American Society of Civil Engineers, Association of State Dam Safety Officials, and United States Society on Dams.

Q. What are your duties and responsibilities in your current position?

A. As Vice President of Engineering for PAWC, I am responsible for the administration of engineering services, including but not limited to the planning, design and construction of water and wastewater capital investment projects for PAWC's systems and facilities.

Q. What is the purpose of your testimony?

A. First, I will discuss the Company's capital investment planning process. Second, I will describe and support the additions to the Company's water and wastewater utility plant and equipment that will be placed in service during the future test year ("FTY") ending

June 30, 2026 and the fully projected future test year ("FPFTY") ending June 30, 2027, including projects to support PAWC's efforts to eliminate a potential source of elevated lead levels at the customer's tap under its lead service line replacement program ("LSLRP") approved by the Pennsylvania Public Utility Commission ("PUC" or "Commission"). Third, I will describe the risks associated with maintaining safe and adequate water quantity and water quality and complying with applicable drinking water and environmental regulations associated with owning and operating facilities for supplying water services to the public; complying with environmental regulations applicable to owning and operating facilities for furnishing wastewater service to the public; and the challenges climate variability could create for water and wastewater utilities. Finally, I will provide examples of PAWC's strategic investment in acquired systems to leverage the Company's technical expertise and decades of experience to deliver safe, clean, and reliable water and wastewater service to additional communities.

The Company's Capital Investment Planning and Governance Process

Q. Please explain the Company's capital investment planning and governance process.

A. The Company uses a standardized Capital Program Management ("CPM") process to prioritize and manage its capital investments. PAWC conducts planning studies that assess necessary improvement projects and prioritize those projects. Further, each facility is evaluated using the Company's High Risk Asset Management ("HRAM") process to identify facilities or individual assets that may pose a high risk to the Company's system(s) due to either their importance and/or a possibility of failure. All capital investment programs and projects are then prioritized within an overall strategic planning process, utilizing the HRAM process. In the HRAM process, facilities and critical assets are

evaluated against risk and consequence of failure to formulate a five-year Strategic Capital Expenditure Plan ("SCEP"). Following more detailed design engineering, implementation plans are developed for those projects that are contained in the SCEP. The Company's annual capital construction plan is based upon projects and programs contained in the SCEP. Main replacement projects are prioritized on a statewide basis annually. Numerous factors are considered when determining funding allocations for infrastructure investment, such as current and future service needs, assessments of the physical condition of existing plant, economic and risk factors, performance characteristics, regulatory compliance, and the potential to coordinate with municipalities and other utilities in joint improvement projects. The CPM governance process provides formal approvals and consistent controls optimizing the effectiveness of asset investment aligned with the Company's strategic goals.

Q. How does the Company's construction planning process impact its claim for plant additions?

A. The Company's claim for plant additions consists of the projects scheduled for completion during the FTY and the FPFTY. The overwhelming majority of the Company's projects will be constructed and completed as planned. However, some projects may be substituted for others initially included in the budget due to unanticipated events, such as plant or equipment failures that require an immediate capital addition or permitting delays for a specific planned project. In general, the overall cost of plant construction will be consistent with the values in the Company's claim. Often, where one project may lag for a variety of reasons, another may be completed early, thereby offsetting another project's delay such that the overall program remains consistent.

With timely recovery of its investment, the Company is better able to plan and deploy capital more efficiently over the long term. The Company employs a proactive approach to planning construction work and has accelerated investments in replacement of high-risk or poor-performing water and wastewater underground infrastructure before problems arise, such as leaks and main breaks, through its Commission-approved Distribution System Improvement Charge ("DSIC"). Planned infrastructure replacements are much less costly on a unit cost basis than addressing pipe breaks on an ad hoc basis. Similarly, addressing pipe breaks only after they occur can result in service disruptions, property damage, health risks from potential drinking water contamination exposure during pipe breaks, opportunity costs related to community health and economic development, and a steep increase in future underground infrastructure investments resulting from prior deferrals of the replacements. PAWC's above-ground assets, such as booster systems and storage tanks, are not DSIC-eligible property. Therefore, the Commission's approval of the Company's proposed FTY and FPFTY plant additions will support PAWC's ability to continue replacing pipes and above-ground infrastructure on a planned and proactive basis with timely recovery of those investments.

Description of Claimed Plant Additions

Q. Please describe the Company's claimed plant additions, as shown in Exhibit No. 3-C.

A. The Company has undertaken gross plant additions (including projects funded by customer advances and contributions) to be completed by June 30, 2026 (the end of the FTY) that are estimated to total $488,705,042. The Company has also undertaken, or will undertake, gross plant additions (including projects funded by customer advances and contributions) to be completed by June 30, 2027 (the end of the FPFTY) that are estimated to total

$676,410,111. Thus, the total gross plant additions for the FTY and FPFTY are $1,165,115,153. When projected retirements of $115,712,336 are considered for the FTY and FPFTY, the combined net increase in plant additions for those two years is estimated to be $1,049,402,817.

Q. In general terms, could you explain why the Company is planning to spend over $1 billion on infrastructure investment through the FPFTY?

A. Pennsylvania's water and wastewater infrastructure requires significant upgrade and repair. In its 2022 Report Card for Pennsylvania's Infrastructure ("Report Card"), the American Society of Civil Engineers concluded that the Commonwealth's water and wastewater infrastructure received grades of D and D-, respectively.[1] With regard to drinking water, the Report Card provides the following Executive Summary:

> Most of Pennsylvania's public drinking water systems are struggling to fund projects to meet their replacement goals as well as new regulations. That's despite recent investment in main replacement and improvement in identifying vulnerability to failures for prioritization of repairs. Over the next 10 years, Pennsylvania's public water systems are projected to have a $10.2 billion funding gap, a number only very slightly offset with recent federal actions to provide infrastructure funding. In addition, there remain substantial amounts of lead service lines posing risk to public health, particularly for underserved communities. Emerging contaminants such as perfluoroalkyl and polyfluoroalkyl substances (PFAS) pose a growing public health threat. To conquer these issues, water utilities need to adopt full-cost pricing and find technologies that enable more efficient operation and emergency response.[2]

The Report Card's Executive Summary for Wastewater is as follows:

> Aging wastewater management systems discharge billions of gallons of raw sewage into Pennsylvania's surface water each year.

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[1] Report Card for Pennsylvania's Infrastructure, Pennsylvania State Council of the American Society of Civil Engineers (available at https://infrastructurereportcard.org/wp-content/uploads/2016/10/PA-Report-Card-2022.pdf.

[2] *Id*. at 36.

> The average age of most sewer systems is approaching 75 years with many pipes over 100 years old. 26% of the state is served by on-lot systems with nearly one-quarter failure rate. Two-thirds of the state's Sewage Facility Plans are over 20 years old. The Commonwealth has a funding gap of $8.4 billion over the next 10 years to repair existing systems, upgrade existing systems to meet regulatory requirements, control Combined Sewer Overflows ("CSOs"), address illicit Sanitary Sewer Overflows, and construct new or expand existing systems to meet increasing demand. Available funding over that time is estimated to be $900 million, only about one-tenth of the required annual investment.[3]

Dams fair a bit better with an overall grade of C. However, as pointed out in the Report Card there is still much work to be done:

> Dams in Pennsylvania manage flood risk, provide fish and wildlife habitats, recreational opportunities, and drinking water supply. Of the 1,498 dams in Pennsylvania, over half (54%) are classified as high hazard, likely causing death and economic damage under failure. The average age of Pennsylvania dams is 76 years old, nearly 20 years older than the national average and well beyond the typical 50-year design life. The high average age of Pennsylvania dams makes incorporating resiliency and innovation into the redesign cost-prohibitive, especially for the 61% of owners who are private citizens or organizations. Raising the grade on Pennsylvania dams requires increased funding, perhaps the establishment of a loan or grant program to financially assist owners with repairs, abandonment, and removal projects. Supporting modernization of current federal assistance programs through the passage of the 21st Century Dams Act would also serve to benefit Pennsylvanians.[4]

Many of the high hazard dams owned by the Company are well beyond 100 years old and no longer fully comply with Pennsylvania Department of Environmental Protection ("PADEP") regulations, thus requiring significant investment in the dams to achieve compliance with newer regulations and to prevent failure to the dam and/or spillways.

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[3] *Id.* at 146.

[4] *Id.* at 29.

The Company needs to increase investment in replacement and improvement of its older and high-risk water mains to avoid the potential health risks, environmental impacts and financial losses noted in the Report Card. Substantial investment in PAWC's wastewater systems is also required to properly address combined and sanitary sewer overflows, repair existing systems, upgrade systems to meet U.S. Environmental Protection Agency ("EPA") and PADEP regulatory requirements and build new required facilities. The Company's planned infrastructure investment through the FPFTY and beyond is intended to continue to address these infrastructure concerns in the Commonwealth, as well as to meet several environmental and public health standards described later in my testimony.

Q. Can you provide an update on the actual plant in service through September 30, 2025?

A. The actual plant retirements and additions through September 30, 2025, are listed in Schedule AMN-1.

Q. What types of projects are included in the Company's total gross plant additions for its FTY and FPFTY?

A. The projects that comprise the Company's claim for plant additions are set forth by applicable property account and PAWC Project Number in the portion of PAWC Exhibit No. 3-C that I am sponsoring, along with the estimated completion date and associated retirement for each project. As shown in Exhibit No. 3-C, the Company's claimed plant additions vary from what may be characterized as small, routine projects, such as the installation of individual distribution mains to substantially larger projects, such as the Dunmore #7 Dam Rehabilitation. The Company's claims also include projects necessary

to satisfy new regulations to ensure the removal of per- and polyfluoroalkyl substances ("PFAS") as well as safety and reliability projects such as the installation of emergency power generation equipment and pipeline reinforcements; water storage tank projects; and improvements to acquired systems that I discuss below along with other large projects. This includes the Company's investment in technology projects that are completed on an enterprise-wide basis for the benefit of all American Water's operating utilities (including PAWC). Those technology projects upgrade and enhance our foundational technology and customer-facing platforms, among others, to continue to provide safe, reliable, and efficient service to customers.

Q. Does Exhibit No. 3-C also reflect the Company's acquisitions in its FTY and FPFTY?

A. Yes. Exhibit No. 3-C reflects the asset cost, reserve, and depreciated cost by plant account and year for the acquired assets for the systems that the Company will acquire in the FTY and FPFTY, including Butler Area Sewer Authority ("BASA") (wastewater), Sadsbury Township Municipal Authority (wastewater), Farmington Township (water and wastewater), East Dunkard Water Authority ("EDWA") (water), Audubon Water Company ("AWC") (water), Manwalamink Water Company (water), Manwalamink Wastewater Company (wastewater), Appalachian Water Utilities, Inc. (water), Corner Water Company (water), and Elizabeth Borough Municipal Authority ("EBMA") (wastewater).

Q. Are there any particular projects that, because of their size or importance, you would like to discuss further?

A. Yes. While there are hundreds of individual plant additions detailed in Exhibit No. 3-C, the larger individual components of the Company's claim for plant additions are described

below. Water system projects are presented first by year of anticipated completion, followed by wastewater system projects also by year of planned completion. The following summary also indicates if a project is a PADEP or EPA requirement.

(July 2026-June 2027) Water Projects

1. Philipsburg Clearwell (I24-720008)

PAWC will install a new one million gallon ("MG") prestressed concrete distribution storage tank at the Philipsburg Water Treatment Plant ("WTP") because the existing distribution storage tank cannot be taken out of service for painting or other maintenance due to lack of adequate storage in the system. In addition, the project will install a new small baffled concrete clearwell to ensure the Philipsburg WTP can meet minimum chlorine contact time requirements. The estimated cost of the project is $6,604,070.

2. Lead Service Line Inventory Phase 4 through Phase 7 (I24-010025, I24-01XX9902, I24-01XX9903 and I24-01XX9904)

The EPA's Lead and Copper Rule ("LCR") was first established in 1991 to require public water systems to monitor lead and copper levels in drinking water and implement treatment measures triggered by certain action level exceedances. In 2021, the EPA revised the LCR (the "LCRR") to, among other things, require public water systems to develop an initial lead service line ("LSL") inventory and strengthen the requirements for LSL replacements. To comply with the EPA's LCRR, PAWC is required to maintain an annually updated service line inventory that includes both company-owned and customer-owned service line materials, with public notification. PAWC began its inventory initiative in 2021 and submitted its initial inventory to PADEP ahead of the October 16, 2024 compliance deadline under the LCRR. The Company has since expanded the scope of its LSR

inventory and annual updates to address additional requirements under the most recent LCR improvements promulgated by the EPA on October 30, 2024 (the "LCRI"). The Company has segmented the service line inventory projects to comply with the LCRI into six-month phases, and PAWC will complete Phases 4 through 7 during the FTY and FPFTY.

The LCRI mandates nationwide proactive LSL replacement within a ten-year timeframe, reduces the lead action level from 15 to 10 parts per billion, and requires public water systems to update their initial inventory with information about connector materials and locations, along with any new information on service line materials. These requirements emphasize the urgency of accurately identifying service line materials in the near term to meet the LCRI deadline of December 2037 for full replacement of all LSRs in the Company's water systems.

PAWC's current inventory process relies on reviewing tap cards and historical company records. However, many records are incomplete, lack customer-side material data, or are not integrated into the Company's system of record. To address these deficiencies, PAWC has retained a consultant to:

- Conduct customer-side material investigations
- Scan and digitize missing tap cards
- Update the system of record with verified service line data
- Perform onsite inspections, test pits, canvassing, and record reviews
- Apply statistical modeling to supplement data gaps

While these efforts support compliance with both federal and state regulations, challenges remain. In particular, limited access to customer-side material information

poses a risk to the completeness of the inventory. Although statistical modeling has been explored as a supplemental tool, it is not currently approved by the PADEP as a standalone method of investigation.

PAWC continues to pursue all viable strategies to ensure a complete and accurate inventory, which is foundational to developing and executing a service line replacement plan that meets regulatory deadlines and protects public health. The estimated cost of Phases 4 to 7 of PAWC's updates to its LSL inventory to comply with all recent EPA and PADEP requirements is $28,465,000.

3. Curtis Dam (I24-910008)

Curtis Dam, originally constructed in 1887, impounds approximately 360 million gallons of water at normal pool and serves as a component of the raw water supply system for the Lake Scranton Water Treatment Plant. The PADEP Dam Safety Division classifies Curtis Dam as a medium-sized, high-hazard (B-1) dam. Dams within this category are required to safely convey flood flows up to the Probable Maximum Flood ("PMF") for their respective watersheds.

At present, the existing spillway can pass only 36% of the PMF. As a result, PADEP Dam Safety identified the hydraulic capacity of the spillway system as deficient and requested that PAWC provide additional spillway capacity. To address these concerns, PAWC initially proposed a rehabilitation project to replace the existing spillway with a new piano key spillway, thereby increasing spillway capacity from 36% to 100% of the PMF. The scope of work also included outlet works of rehabilitation, installation of a seepage collection system, masonry repointing, stabilization of the masonry dam, and

modifications to the spillway exit channel. The estimated cost of this project was approximately $20 million.

During the commencement of rehabilitation construction in 2024, the upstream face of the dam experienced a significant slope failure. In light of this development, PAWC has decided to remove the dam rather than pursue further rehabilitation. The revised estimated cost for dam removal is approximately $7 million.

4. Wyomissing High Gradient Tank #2 (I24-630009)

The Wyomissing High Gradient Tank project involves the construction of two new ground storage tanks within the Wyomissing service area that will provide 800,000 gallons of storage. This infrastructure enhancement is designed to improve system pressure, increase operational flexibility, and strengthen fire protection capabilities. The tank will also play a vital role in meeting peak demand periods and supporting future growth and increased service demands. This project represents a proactive investment in water system resilience, ensuring reliable service delivery and regulatory compliance for the Wyomissing community. The estimated cost of the project is $12,902,083.

5. Hershey South Reservoir 2 MG tank (I24-620012)

The existing South Reservoir is a three MG underground potable water reservoir located in Hershey, Pennsylvania. It is a part of a gradient that has limited storage and sees significant operational challenges during peak summer demand seasons. A new two MG partially buried concrete tank will be installed to align with PADEP standards regarding necessary storage, and to address operational issues and increase operational flexibility when servicing the existing reservoir. The project also includes a new booster pump station at the North Reservoir site. The North Reservoir frequently experiences lack of adequate

water turnover due to limitations in the system hydraulics, and it was determined that the best method to alleviate the issue would be the installation of a booster pump station to draw water out of the tank for delivery into the distribution system. PAWC will install a prefabricated booster pump station, along with a new electrical service. The estimated total cost of the project is $9,564,527.

6. Royersford Lock 57 WTP (I24-640011)

The Lock 57 WTP project is a strategic initiative aimed at modernizing the facility's treatment processes to meet evolving regulatory standards and improve operational efficiency. The project replaces the existing Shady Lane WTP, which was constructed in 1917, with a new 11 MG per day WTP, located on a 22-acre property, purchased from Owen J. Roberts School District in 2019, approximately a quarter mile from the existing Shady Lane WTP site. The project's structural improvements include installation of a new intake structure and Raw Water Pump Station along the Schuylkill River, adjacent to the existing Shady Lane WTP. The Lock No. 57 WTP will include conventional pretreatment, flocculation, sedimentation, and granular activated carbon gravity filtration processes, as well as both ultraviolet ("UV") and liquid chlorine disinfection, taste and odor control, and chlorination, to meet current regulatory standards. Following the construction of Lock 57 WTP, the Shady Lane WTP will be decommissioned. The overall plant capacity will supply the current increased demand to the Royersford region. The estimated total cost of this project is $118,328,351.

7. Dunmore Dam No. 7 (I24-910005)

Dunmore Dam No. 7, located on Roaring Brook Creek about five miles southeast of Scranton, was built in 1872 as a Class B, Category 1 water supply dam with a 101-MG

capacity. PADEP Dam Safety classifies it as a medium-sized and high hazard (B-1), requiring it to pass the PMF. Currently, its spillway can only handle 48% of the PMF, making it hydraulically deficient. To resolve this, PAWC plans to rehabilitate the dam by installing anchors, adding concrete buttresses, upgrading the overflow crest to an ogee profile, armoring abutment rocks, and constructing a new concrete block at the spillway toe. The project is estimated to cost $17,878,505.

8. New Castle Water Treatment Plant – Filter Rehabilitation I24-310027

The four existing filters at the New Castle WTP pose concerns because of the age and condition of the media. The Company regularly evaluates the condition and efficacy of filter media, which require replacement every 15-20 years. The filter work will consist of the removal and replacement of existing media, upgrades to valving and instrumentation, and installation of davit arm retrieval mounts. The total estimated cost of the project is $5,000,000.

9. Mid-Monroe Fernwood Interconnect (I24-680036)

The Mid-Monroe water system in Middle Smithfield Township, Monroe County will not be able to adequately meet system demand in five years, according to the Comprehensive Planning Study developed by PAWC's planning engineering department. The groundwater wells in the public water system currently struggle to meet demands due to production losses over time. Rehabilitation of the wells has resulted in higher production capacity, but with a corresponding increase in naturally occurring iron and manganese concentrations. The search for a new source has found potential sources to be either too low in production or under the influence of surface water requiring intensive treatment. The Fernwood water system owned by PAWC is located three miles from Mid-Monroe

with production levels high enough to satisfy the demands of both systems. This project will interconnect the two systems with 19,000 linear feet of 12-inch ductile iron pipe and a pump station capable of delivering a minimum of 200 gallons per minute from Fernwood to Mid-Monroe to provide safe, reliable drinking water to customers of both systems. The project is estimated to cost $7,875,000.

10. New 24" Main to Dekalb Tank and Booster Pump Station (I24-510029)

This project involves the installation of a new 24-inch transmission main serving the DeKalb area. Designed to enhance system reliability, improve operational efficiency and support future demand, the new main will significantly improve hydraulic capacity while reducing reliance on aging infrastructure. This strategic investment reflects a commitment to long-term infrastructure sustainability and service excellence for the DeKalb pressure zone within the Norristown community. The estimated cost of the project is $5,304,041.

11. Marshwood Dam (I24-91XX42)

Marshwood Dam, constructed by the Scranton Gas and Water Company in 1927, stores 40.4 MG and supplies water to Dunmore, Dickson City, and nearby areas. Classified by PADEP as a small, high-hazard (C-1) dam, it must safely pass the PMF. The current spillway handles only 55% of the PMF, not meeting hydraulic standards. The $7.3 million rehabilitation project aims to modernize the outlet works and upgrade the spillway to convey the full PMF. This project was selected for low interest PENNVEST funding in the amount of $7,326,000.

12. Maple Lake Dam (I24-91XX43)

PAWC plans to upgrade Maple Lake Dam (PADEP ID No. D35-042) to comply with

current state dam safety regulations. The existing spillway can handle only 76% of the required PMF; a new spillway system is proposed to meet safety standards. Upgrades will also include outlet modifications, embankment improvements, enhanced drainage, and improved access across the principal spillway. Maple Lake covers about 100 acres and holds roughly 657 acre-feet of water. The project, estimated at $7.4 million, will increase spillway capacity for safe and reliable dam operation. This project was selected for low interest PENNVEST funding in the amount of $7,370,000.

13. Coatesville to Caln Township Main Replacement Project (I24-650026)

This project involves installing approximately 13,500 feet of 16-inch ductile iron water main into local municipal streets in the Coatesville system. This project will decommission a 1903 24-inch cast iron transmission main that runs just a few feet parallel to Amtrak's railroad tracks, which has broken several times over the past few years. This project will allow for both the safe installation and future maintenance of the water main. This is the final leg of a decade-long effort to rehabilitate the entire major transmission main that runs through and feeds the entire Coatesville system. The estimated cost of the project is $11,852,084.

(July 2026-June 2027) Wastewater Projects

1. Exeter Wastewater Equalization Tanks (124-130007)

The Exeter Equalization ("EQ") Tanks project is a major infrastructure upgrade at the Exeter Wastewater Treatment Plant ("WWTP") that is part of the Consent Order and Agreement and Corrective Action Plan ("CAP") aimed at eliminating sewer system overflows ("SSO"). Two 1.5 MG EQ tanks will be installed to provide temporary storage during high-flow events, ensuring consistent hydraulic loading and preventing system

overload. The project includes partial demolition of the east plant that is no longer in use, and installation of the tanks, piping, and pumps necessary to pump back to the headworks, diversion chamber and flow meter vault. The estimated cost of the project is $15,840,424.

2. BASA Wastewater Pump Station CAP Improvements: Fischer Heights (I24-320002); Brewster (I24-320003); Brewster Booster (I24-320004); Greenwood (I24-320005); Benbrook (I24-320006); and Bryson (I24-320007)

The Butler WW Pump Station CAP Improvement project was identified as part of a 2019 CAP with PADEP. This CAP was entered with the sole purpose of reducing hydraulic overload conditions and eliminating SSO events. In October 2024, PAWC acquired the BASA system, thus taking responsibility for the implementation of this project and the fulfillment of the CAP. This project includes improvements to six pump stations. The service areas for these stations are influenced by infiltration and inflow ("I&I") which causes high flows and capacity issues during wet weather events. These stations receive peak flows that exceed the current pumping capacities of these stations causing SSO events.

This project includes improvements such as new submersible pumps, pump controls, flow metering, electrical improvements, emergency standby power, wet weather storage, and overall site and security improvements. Upon completion of this project, these improvements will increase the capacity at each pump station to capture peak flows and eliminate SSO events. The overall project is estimated at approximately $21,995,000 for implementation of improvements at all six stations and was selected for low interest PENNVEST funding in this amount.

3. Scranton Wastewater Outfall #027 – Washington – Locust (I24-92022)

The CSO-027 Washington & Locust project is a Phase C project of the Scranton Wastewater Long Term Control Plan ("LTCP"). The Scranton Sewer System Consent Decree and LTCP requires a reduction in sewer overflow activations and a reduction in the volume of wastewater from CSO-027 due to rainfall events during a typical year.

This project generally includes the construction of a new 0.211 MG offline storage facility. The facility will consist of three 11-foot diameter High-Density Polyethylene pipes; each 100 feet long connected with concrete structures on both ends. The existing CSO diversion chamber will be modified with weirs and a new pipe to divert wet weather flows from the combined sewer system ("CSS") into the storage facility during wet weather events and then a new pump station installed in the structure will pump the wastewater back into the sewer system after the storm event has passed. This new control system will reduce typical year CSO events from 15 to 7 and reduce the typical year overflow volume from nine MG to two MG in accordance with the LTCP. The project is estimated to cost $5,972,000.

4. Kane Kinzua Road Wastewater Improvements (I24-190004)

Upon acquisition of the Kane wastewater system, PAWC entered into a Consent Order Agreement ("COA") with PADEP due to various issues that occurred under prior ownership including effluent exceedances at the Kinzua Road WWTP. The COA requires a CAP for plant improvements due to environmental compliance challenges. This project will meet the CAP requirements and will also address other improvements that are needed at the facility, such as improvements to the preliminary treatment/headworks building, sequencing batch reactor process, UV disinfection, post aeration, electrical system – power

distribution/emergency power, supervisory control and data acquisition system ("SCADA"), and security. The project has an anticipated in-service date of mid-2027 with a project cost estimate of $15,938,041.

5. McKeesport 31st Street Stormwater Line Separation Phase 1 (I24-12XX1601)

In the McKeesport operating district, several sanitary laterals were discovered that are suspected, or known, to be cross connected to a dedicated stormwater line that discharges to Monongahela River along 31st Street. This project will identify the sewer laterals connected to the storm line, disconnect them, and connect them to a new sanitary main. The project is split into two phases. Phase 1 will disconnect all identified sanitary laterals from the dedicated stormwater line between Beale Street and the Youghiogheny River. The laterals will be connected to a proposed new sanitary sewer along 31st Street. Phase 2 of the project will continue construction of the sanitary line from Beal Street to Patterson Street and 30th street. The total budget for Phase 1 of the project is estimated to be $3,214,500, and work is expected to be completed in 2027.

6. BASA Collection System Improvements (I24-320012)

The project will locate I&I and identify projects to reduce I&I in the BASA collection system. The overall system consists of approximately 265 miles of 6-inch diameter through 24-inch diameter piping and over 6,500 manholes. I&I within the system has resulted in areas of the collection and conveyance system being hydraulicly overloaded, and at times resulting in system bypasses and SSOs during periods of excessive rainfall and elevated groundwater levels. PAWC will undertake a Sewer System Evaluation Survey ("SSES") to locate and identify sources that can be cost-effectively eliminated. The SSES will include flow monitoring and analysis of select subsystems, rainfall simulation

by smoke and dye testing, flow isolation gaging, manhole inspections, and preparatory cleaning and internal inspection of piping and service sewer laterals. Collection system improvements including manhole and piping improvements will be completed as part of the project. The project is estimated to cost $3,000,000.

7. Fairview WWTP Dewatering and Chemical Improvements (I24-600008)

The Fairview North WWTP was constructed in 1965 and is located in New Cumberland, PA. The Fairview South WWTP was constructed in 1993 and is located in Goldsboro, PA. The existing belt press at the Fairview North WWTP is at the end of its useful life, and additional capacity is needed. Existing chemical feed facilities at both plants need upgrades for compliance. The upgrade for the Fairview North WWTP will consist of the removal of the unused 5,000-gallon ferric chloride tank, replacement of the existing bulk sodium aluminate tanks with a single bulk tank and the addition of a chemical truck unloading station/containment. The upgrade of the Fairview South WWTP will consist of upgrades to the bulk sodium aluminate system, the addition of a chemical truck unloading station/containment, and the replacement of the dewatering belt press with a new screw press. Construction is slated to begin in 2026 with the project expected to be in-service by 2027. The estimated cost of the project is $3,947,983.

Q. Please explain in general terms the other types of improvements that the Company will make in its water and wastewater systems during the FTY.

A. The Company will replace or upgrade approximately 60,000 existing meters at various points throughout its water distribution system at an estimated cost of approximately $28.1 million, exclusive of meters associated with projects previously described. Meters are routinely replaced as they approach 20 years of age in the case of 5/8 inch meters and at

various other ages for larger size meters. Meters are also replaced due to failures or malfunctions or to incorporate new meter technology.

The Company is also planning to replace approximately 3,700 Company-owned old water service lines and 500 wastewater laterals at an estimated cost of approximately $37.9 million, exclusive of services associated with projects previously described. Additionally, services are replaced for a variety of reasons, including leakage discovered through the Company's leak detection program and other actions to maintain the quality of water service. Pressure and water quality problems can result from old service lines made from obsolete materials, such as galvanized iron. When municipal paving projects are planned, the Company reviews its records and determines if there are any obsolete services that should be replaced along the street. Service replacement costs are minimized by doing the service replacements before repaving occurs.

The Company also plans to replace approximately 66 miles of various diameter water mains and 17 miles of sewer mains at a total cost of approximately $181.6 million, exclusive of the larger pipeline investment projects previously described. This construction is being done for a variety of reasons including improving flow capabilities, preventing water quality degradation, systematically replacing aging distribution system infrastructure, enhancing system reliability and minimizing service disruptions to customers caused by main breaks. The Company anticipates additional developer projects, which will be funded by developer advances.

Q. Please describe in general terms the types of improvements that the Company will make in its water and wastewater systems during the FPFTY.

A. The following routine improvement activities planned for the FPFTY will be conducted

for the same reasons projects are undertaken in the FTY. The Company will install approximately 5,400 new meters and replace or upgrade approximately 66,500 existing meters at various points throughout its distribution system at an estimated cost of approximately $35.4 million, exclusive of meters associated with projects previously described.

The Company is also planning to replace approximately 3,800 old water service lines and 1,230 wastewater laterals at an estimated cost of approximately $47.3 million, exclusive of services associated with projects previously described. The Company plans to replace approximately 51 miles of various diameter water pipes and approximately 15 miles of sewer main at a cost of approximately $147.3 million, exclusive of the larger pipeline investment projects previously described. The Company anticipates that additional developer projects will occur in the FPFTY, which will be funded by advances.

Q. Please describe PAWC's LSLRP and recent updates approved by the PUC in August 2025 at Docket No. P-2024-3050236.

A. The Company is at the forefront of the water industry in proactively eliminating the risks posed by the presence of LSLs. PAWC was the first water utility for which the PUC approved a plan for LSLs pursuant to Act 120 of 2018 ("Act 120"), which requires Pennsylvania water utilities to ensure total removal of LSLs in their water systems within 25 to 30 years. Since the PUC approved that plan in 2019, PAWC has expanded its service line inventory efforts to identify unknown service line materials across its service territory. In accordance with the PUC's Act 120 regulations, PAWC updated and resubmitted its LSLRP in July 2024 to account for the LCRI, including the requirement for the Company to replace all LSLs in its system by December 2037, and allowing PAWC to perform up to

$35 million in replacements per year. Other enhancements in the updated LSLRP approved by the PUC include the following:

- Expanded Customer Outreach – The Company will implement targeted communication strategies to raise awareness about the risk of exposure to lead, service line replacement options and how to contact the Company regarding available opportunities. This includes multilingual materials, community engagement events, a comprehensive stakeholder toolkit, and digital tools to help customers identify and self-report their service line material.
- Funding Opportunities – PAWC has actively pursued state available funding to offset replacement costs, particularly in low-income and disadvantaged communities. To date, the Company has received PENNVEST funding in the amount of $23.4 million of combined low-interest loans and grants to replace roughly 1,400 LSLs across several locations in Pittsburgh, New Castle and Coatesville.
- Customer Termination and Step-In Rights – To ensure full LSL replacements, the updated plan includes provisions that allow the Company to temporarily disconnect service or step in to complete an LSL replacement when obstacles arise, such as refusal to participate or lack of access or response.

In short, PAWC is compliant with current LCR requirements and has been aggressively identifying and replacing Company-side lead and galvanized service lines and using the PUC-approved LSLRP to support simultaneous customer side replacements. PAWC anticipates spending $32,486,635 from June 30, 2025 through June 30, 2027 to replace LSLs in its water system, supporting the Company's goal of replacing all remaining known LSLs by 2037.

Risks Associated with Furnishing Public Water and Wastewater Service
Public Water Service

Q. Please provide an overview of the risks associated with furnishing safe and adequate water quantity and water quality and complying with drinking water and environmental regulations that apply to PAWC's water supply facilities and operations.

A. Water supply utilities are subject to a complex array of regulations at the federal, state and river basin commission levels with respect to water quantity, water quality and other environmental aspects of their facilities and operations.

With respect to water sources and the quantity of water that can be withdrawn, PAWC's surface water and groundwater sources are subject to a combination of common-law riparian rights and groundwater rights coupled with regulatory regimes administered by the PADEP, the Susquehanna River Basin Commission ("SRBC") and Delaware River Basin Commission ("DRBC"). These organizations administer the 1939 Water Rights Act,[5] which requires that public water supply agencies wishing to withdraw water from surface sources, or to acquire rights in surface sources, first obtain a permit. Water systems with sources developed prior to 1939 were accorded "orders of confirmation" confirming grandfathered withdrawals, but subsequent changes to those systems and/or increased withdrawals may trigger permitting requirements and possible loss of the "order of confirmation." Both SRBC and DRBC are empowered to review and approve projects having a substantial effect on basin water resources.[6] Pursuant to their project review authority, SRBC and DRBC review proposed surface and groundwater withdrawals that

[5] 32 P.S. §§ 631-641.

[6] DRBC Compact § 3.8; SRBC Compact § 3.10(2).

may have a "substantial effect" on basin waters (which are defined in both basins to include withdrawals of greater than 100,000 gallons per day from any source or combination of sources). Such project review is focused on determining consistency with Commission-adopted comprehensive plans and "the proper conservation, development, management or control of the water resources of the basin." In administering their permitting programs, the PADEP, SRBC, and DRBC apply varying policies imposing limitations on withdrawals or requirements for conservation releases from reservoirs to protect stream flows.

Pennsylvania, overall, does not currently suffer serious constraints on its supply of usable water.[7] However, that assessment does not apply uniformly to all parts of the Commonwealth and can change with the climate. In the fall of 2024, the entire Commonwealth experienced uncommonly dry weather. The drier weather, while not as severe as in the Southwest part of the United States, still placed every county on a drought watch. The potential of having sources compromised and the inability to provide water is a significant concern. The legacy of coal mining, the effect of oil and gas drilling, run-off from high-intensity agricultural land use, and contamination from inadequate or malfunctioning on-lot septic systems create challenges to obtaining adequate supplies of water in various areas of Pennsylvania. Today, as in the past, these factors continue to drive requests by homeowners for PAWC to extend its facilities to serve areas that do not have a public water supply. Under the Commission's regulations on water utilities' responsibility for main extensions, PAWC is required to make a significant investment to extend its facilities to serve bona fide applicants.

[7] As explained below, climate variability is expected to affect the pattern of precipitation in ways that will challenge water suppliers by increasing the severity of both major storm events and intermittent periods of drought.

Additionally, as explained above, there are multiple levels of authorization and regulation that apply to a water system that wants to add a new source of supply or increase its withdrawals from existing sources. These factors add to the costs and lead time for obtaining new, or increasing existing, water sources to meet new demands that may arise in portions of the Company's system. These are additional risk factors that can directly affect PAWC's ability to furnish safe, adequate and reliable service, and increase the costs PAWC incurs to provide that service.

Drinking water quality is addressed by a combination of federal regulation established under the Safe Drinking Water Act of 1973 coupled with state regulation under the Pennsylvania Safe Drinking Water Act. The federal act established the EPA as the federal regulatory authority on drinking water. Under that authority, the EPA has created standards for contaminant levels in drinking water and a series of mandatory treatment method standards, coupled with monitoring and reporting requirements, and public notification mandates in the event of contaminant level or treatment method non-compliance.[8] In turn, Pennsylvania has adopted the federal regulatory standards, plus some even more stringent rules, as codified in 25 Pa. Code Ch. 109, which are administered by the PADEP.

In recent years, there has been an increase in public concern over potential contaminants that laboratories can now identify at levels that, in the past, could not be detected. Certain experts suggest these contaminants might have health effects. The EPA and state drinking water regulators have responded by increasing their own research and, in some cases, imposing or proposing more stringent regulatory standards, such as with

[8] *See* 40 C.F.R. Parts 141-143.

respect to PFAS. On April 10, 2024, the EPA announced the final National Primary Drinking Water Regulations ("NPDWR") that establish legally enforceable levels (Maximum Contaminant Levels, or "MCLs" and Maximum Contaminant Level Goals ("MCLGs")) for six PFAS, including perfluorooctanoic acid ("PFOA") and perfluorooctanesulfonic acid ("PFOS"). The NPDWR gives public water systems until 2029 to complete water treatment system adjustments and infrastructure upgrades, as may be necessary, to comply with the MCLs. In addition to these federal regulatory requirements, Pennsylvania has promulgated state drinking water standards establishing strict MCLs and MCLGs for PFOA and PFOS with compliance monitoring mandates that were effective January 1, 2024. The state and federal PFAS rules both provide a very short time frame for compliance. To mitigate potential supply shortages, the Company is proactively deploying treatment processes in its water systems to reduce the levels of the six PFAS covered by the current NPDWR to levels below the EPA standards, even if the levels of these PFAS in the applicable PAWC system comply with the PADEP MCLs. Company witness Jim Runzer provides more details on PAWC's PFAS measures planned for the FTY and FPFTY to comply with federal and state PFAS standards.

Upstream releases of chemicals also represent a significant risk and concern for the Company. For example, earlier in 2025, a tanker overturned on a major highway in Harrisburg, Pennsylvania, spilling over 3,000 gallons of petroleum product onto the roadway. This runoff had the potential to enter a stormwater drain and ultimately discharge directly upstream of a Company WTP intake located in Steelton, Pennsylvania. The County Office of Emergency Management directly called PAWC from the accident site, and a coordination call was set up to start communication and action planning for PAWC

operations. With such advanced notice, PAWC staff were able to delay the WTP startup so that we could receive confirmation that the Company's source of supply was not contaminated from the runoff. A National Response Center report of an unknown amount of "fall dam solution" was released onto the ground and made its way to a drain to an outfall. Several regulatory agencies and environmental groups supplied more information and eyes on the scene both during and after business hours, which PAWC was able to utilize to make treatment decisions in real time.

While this release did not impact PAWC's systems, these types of incidents illustrate that contamination is a significant risk faced by water suppliers and the importance of their ability to operate dynamically to prepare for and respond to future chemical releases by third parties.

Public Wastewater Service

Q. Provide an overview of the risks that environmental regulation poses for PAWC as the owner and operator of public wastewater systems.

A. Like the provision of public water supply service, the operation of wastewater collection and treatment systems entails a range of environmental regulatory risks. Each of the wastewater systems acquired by the Company over the past several years came with significant regulatory compliance challenges. For example, the York wastewater system acquired by the Company in 2022 is subject to a Consent Agreement with the EPA that requires system upgrades to address violations of untreated wastewater discharges that have occurred historically. The Company is required to ensure any high-flow events receive treatment prior to discharge. Another example is that the Butler wastewater system that was acquired in 2024 is subject to a Corrective Action Plan with PADEP due to SSOs

within the collection system that requires improvements to six lift stations to address those SSOs.

Wastewater operations are also regulated at both the federal and state levels pursuant to numerous statutes and voluminous regulations. At the federal level, wastewater systems are regulated pursuant to the Clean Water Act, and numerous regulations adopted by the EPA under that law. At the state level, the Pennsylvania Clean Streams Law, Sewage Facilities Act, Solid Waste Management Act, Storage Tank and Spill Prevention Act and other laws administered by the PADEP, coupled with the regulations adopted under those statutes, set standards and requirements for virtually every aspect of wastewater system operations.

One risk associated with operating wastewater systems is that effluent limitations imposed on WWTP discharges are stringent and often become more stringent over time. The Clean Water Act requires wastewater systems to obtain and comply with NPDES permits, which, in Pennsylvania, are issued by PADEP. Every five years, NPDES permits are up for renewal, and in any such renewal, more stringent limits may be triggered.

Another risk for PAWC is that several Pennsylvania streams, including those where PAWC is operating wastewater systems, are parts of watersheds that are classified as "impaired," meaning their instream quality does not meet state standards. Such impaired waters are subject to the development and imposition of Total Maximum Daily Loads ("TMDLs") for parameters that contribute to the instream conditions. A prime example is the Chesapeake Bay watershed, which includes the entire Susquehanna River Basin, where a TMDL has been established for sediments (total suspended solids) and nutrients (phosphorous and nitrogen). Where TMDLs are established by the EPA or the PADEP,

stringent waste load allocations are made to point-source discharges (such as WWTPs), and allocations are also made to non-point sources, such as agriculture and urban runoff. In the case of the Chesapeake Bay TMDL, for example, every WWTP in the Susquehanna Basin has been accorded an annual "cap load" for total nitrogen and total phosphorous – where any cap loading exceedance irrespective of the cause (such as increased flows and loadings from system customers or high stormwater flows entering the system) – can lead to stiff penalties and other enforcement actions.

Wastewater systems also face significant regulatory and environmental liability risks. Non-compliance with wastewater system effluent limits and other permit conditions can result in severe penalties. Regulatory violations open the operator to not only governmental agency enforcement actions, but also private lawsuits in which both injunctive relief and civil penalties can be imposed.

Another risk arises from PAWC's CSSs (Kane, McKeesport, Scranton and the to-be-acquired CSS from Elizabeth Borough Municipal Authority), where both storm water and sanitary/industrial wastewaters flow in the same sewer lines. CSSs incur high flows during and after storms, which may exceed the system's conveyance and/or treatment capacity, with excess untreated wastewater discharged to receiving streams through CSO outfalls. In many cases, separation of CSSs into separate sanitary and storm systems is logistically and economically infeasible. While the Company and the communities it serves did not and do not create the problems facing the treatment of wastewater, additional costs to address actions by previous dischargers and upstream polluters and cleanup water ways cannot be avoided.

Under applicable NPDES permits, operators of CSSs must develop and implement LTCPs, consisting of collection system and treatment plant improvement projects designed to reduce CSOs to no more than four to nine (depending on the receiving water body) events per year and/or capture and treatment of 85% to 90% of annual storm water flows. These LTCP requirements often involve substantial multi-year capital expenditure programs.

CSS operators must adopt and implement a Nine Minimum Controls Plan,[9] consisting of a series of actions that address the management of storm water and constituents in storm water runoff, including regulation of storm water connections, regulation of land development/erosion and sedimentation activities, control of industrial and other dischargers, catch basin maintenance, and street sweeping, etc.

Moreover, even where systems being acquired do not involve combined sewers, high rates of I&I[10] during wet weather can surcharge the system and exceed the hydraulic or treatment capacity of the WWTP. System upgrades to reduce I&I may require major capital expenditures. Some I&I can be isolated and remedied; however, the bulk of I&I comes in through small defaults and requires relining or replacement of the entire pipeline with services reconnected to the main. The recently acquired York WW system has had historically high I&I. Overcoming the I&I challenge requires projects at the WWTP, as well as significant upgrades to the collection system, to reduce the I&I to a level it does not over stress the WWTP.

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[9] U.S. Environmental Protection Agency, Combined Sewer Overflows Guidance for Nine Minimum Controls, EPA 832-B-95-003 (May 1995), available at: https://www3.epa.gov/npdes/pubs/owm0030.pdf.

[10] I&I involves the infiltration of groundwater and stormwater into what is considered to be a sanitary only sewer line, such as through joints and other weaknesses in the pipelines.

Challenges Climate Variability May Create

Q. Does climate variability pose additional risks for water supply and wastewater system utilities such as PAWC?

A. Yes. Whatever the debate may be concerning the causes of climate variability, water supply and wastewater utilities face the reality of changing climatic conditions and attendant stresses on water resources. In recent years, Pennsylvania has experienced increased droughts of varying degrees of severity and more frequent and intense high-flow events, and floods significantly impact water and wastewater utilities.

Water supply systems are fundamentally resource-dependent and, therefore, the effects of climate variability pose a significant ongoing risk and create challenges with regard to maintaining a reliable water supply during the full range of potential future conditions. The safe yields of water supply sources have historically been evaluated based on historical climatic patterns, data from so called "droughts of record" or dry period frequency analysis. However, changing climatic conditions suggest that historical hydrologic data (which in many cases only reflect 50-100 years of rainfall and stream flow measurement collection – a quite short period in geologic or climatic time) may not accurately predict future conditions. Thus, the calculated safe yield of streams, reservoirs and groundwater wells are put in question as the effects of climate variability are experienced across the northeastern United States. Thus, in response to climate variability, water supply systems must address the risks posed to the reliability and resilience of their sources.

While droughts are the major challenge for water supply systems, heavy precipitation and high-flow events are the concern of wastewater systems. As mentioned previously, wastewater systems of all types are impacted by storm water – directly in the

case of CSSs and indirectly (but nevertheless significantly) by I&I in "sanitary only" systems, which must cope with and treat higher peak flows while avoiding exceedance of effluent limitations and reducing the potential for untreated overflows. An additional challenge related to high intensity rain events is higher levels and frequency of flooding, which has the potential to impact both water and wastewater treatment facilities, which are often located in proximity to waterways.

Receivership and Acquisition Related Improvements

Q. Does PAWC serve as a receiver for any troubled water systems?

A. Yes. As of this base rate case filing, PAWC has one system in receivership under Section 529 of the Public Utility Code, the Rock Spring Water Company ("Rock Spring") water system, which serves approximately 1,000 customers in Centre County. PAWC assumed its receivership of Rock Spring via a PUC order entered on March 20, 2025. Additionally, on April 28, 2025, PAWC acquired the water system assets of the EDWA that serves approximately 1,600 customers in Greene County. Prior to the acquisition, PAWC managed and operated the EDWA system as its receiver following a November 2023 PUC emergency order and February 2024 Pennsylvania Commonwealth Court decision.

Q. Please describe in general terms the types of improvements that the Company will make in post-acquisition investment during the FTY and FPFTY.

A. Exhibit 3-C includes approximately $59 million in acquisition system investments. In general terms, for water systems, we invest in safety, SCADA, security, geographic information system ("GIS") asset inventory, leak detection, targeted main replacement, meter replacement, LSL replacement, and treatment improvements to bring acquired systems into compliance with safety and environmental regulatory standards. For

wastewater systems, we invest in safety, SCADA, security, GIS asset inventory, collection system condition-based assessment, targeted main replacement, and treatment improvements to bring acquired systems into compliance with safety and environmental regulatory standards.

Q. Please describe some recent wastewater acquisitions where PAWC successfully addressed long standing environmental compliance issues.

A. PAWC acquired the York wastewater system in 2022 from the City of York. The system was in disrepair, and during the time leading up to the sale, EPA was in the process of developing an Administrative Order for Compliance on Consent ("AOCC") related to the WWTP. The AOCC was executed by both the City of York and PAWC prior to the closing of the acquisition. The AOCC lists numerous WWTP outfall exceedances that occurred from January 1, 2017 through August 31, 2020, and identifies various evaluations and compliance projects that need to be completed. PAWC has been working diligently on the remedial actions identified in the AOCC. The PAWC work order management system (Mapcall) was implemented shortly after the closing of the acquisition. A SCADA system upgrade was substantially completed in 2024. Replacement of Screw Pump #3 and Outfall 001 disinfection improvements are currently in progress and awaiting PADEP permits before they can be implemented. The AOCC also requires evaluation of the treatment process and identification/implementation of capital projects to ensure compliance with Outfall 001 effluent limits. This evaluation is currently in progress, but the lack of significant storm events and no Outfall 001 discharges since the acquisition has prevented the completion of this investigation.

In addition to the projects in AOCC, PAWC has made additional significant investments to improve the operation and reliability of the WWTP and collection system. Various work has been completed at the WWTP including a new security system, safety improvements, HVAC improvements, electrical improvements, and replacement of various treatment process equipment such as pumps, valves, instruments, etc. PAWC has also made significant investments in the collection system to improve I&I and minimize overflows. CCTV inspection has been completed for the entire portion of the collection system within the city owned by PAWC. The vast majority of the collection system is constructed of old vitrified clay pipe, which is in poor condition. PAWC has completed lining of over 75,000 feet of collection system piping in 2024/2025 and plans to continue lining work for the foreseeable future. A project to replace 2,500 feet of 12" vitrified clay pipe interceptor and manholes is underway and expected to be complete in 2025. The new 18" interceptor will increase capacity, reducing the risk of overflows and I&I. Future projects at the WWTP will include any projects identified as part of the AOCC evaluation process. Additional projects will likely include replacing the aged dewatering centrifuges, replacing the aeration system, and rehabilitating the primary pump house.

PAWC purchased the Exeter Township ("Exeter") wastewater system in 2019. At the time of the sale, the system was in disrepair and Exeter was under PADEP order to remedy a long list of deficiencies in its system and its operational procedures. To be specific, from January 2015 through March 2019, PADEP cited Exeter for the following violations: six (6) NPDES permit final effluent violations; twenty-six (26) discrete SSOs to the surface of the ground and to waters of the Commonwealth; one (1) unpermitted discharge of an estimated five (5) million gallons of raw sewage from manholes on the

WWTP's influent line to Heisters Creek, a tributary to the Schuylkill River and a water of the Commonwealth; five (5) unpermitted discharges of raw sewage from the WWTP's treatment units to the surface of the ground and the plant's stormwater collection and conveyance system due to operational and maintenance issues; two (2) unpermitted discharges of sewage to the surface of the ground and to waters of the Commonwealth due to power/equipment failure at sewage pumping stations; one (1) spill of hauled-in sewage sludge to the WWTP's stormwater collection and conveyance system; one (1) incident where the WWTP failed to disinfect effluent discharge flow to the Schuylkill River, a water of the Commonwealth, for an estimated 24 hours; one (1) incident where a contractor excavated and struck a section of the 30-inch main raw influent interceptor to the WWTP causing sewage to back up into the excavation; and evidence of hydraulic loading in the collection system that necessitated a CAP under the Chapter 94 Municipal Wasteload Management program.

Concurrently with the closing of the transaction, PAWC entered into a COA with PADEP to resolve the deficiencies and bring the system back into compliance. Since acquiring the system, PAWC has been working diligently on the remedial actions identified in the COA and has met every deadline established by PADEP. PAWC has invested over $32 million in capital improvements to the collection system and WWTP. Work has included major projects like remedying the issues identified by PADEP in the COA as well as projects that improve environmental compliance, improve system reliability, and expand piping and pumping capacity to accommodate heavy rains and growth of the community. The Exeter Equalization Tank project described earlier in my direct testimony will be underway in 2026.

Q. Please describe some recent water acquisitions where PAWC successfully addressed long-standing water quality, environmental compliance, and system reliability issues.

A. PAWC acquired the Audubon water system on May 28, 2025, from AWC. The system was in disrepair and struggled with water quantity and water quality and PAWC entered into a COA with PADEP on May 21, 2025, which documents the corrective actions PAWC will perform. The Audubon water system consists of two water systems that are not interconnected with each other. The main system has 10 groundwater wells, three of which were exceeding PADEP's PFAS MCLs, while nine of which are exceeding EPA's PFAS MCLs. By August 4, 2025, PAWC was able to permit and construct improvements to the Egypt Road Interconnect to allow a portion of the main system to be isolated and served from the PAWC Norristown system and the three ground water wells that were exceeding PADEP's PFAS MCLs to be removed from service.

The Valley Forge Crossing Mobile Home Park has three active groundwater wells, which also have elevated PFAS levels exceeding EPA's PFAS MCLs. PAWC is meeting the milestones established within the COA to evaluate alternatives for a main extension from the nearby PAWC Norristown system. Once completed, the three ground water wells will be removed from service. PAWC is continuing to install additional interconnects from the Audubon system to the Norristown system, and by 2028, all water to the Audubon system will be provided from the PAWC Norristown and/or Royersford water systems and all wells will be removed from service.

In 2019, PAWC purchased the public water system of Steelton Borough. This system was suffering from a lack of investment and was facing numerous challenges at the time of sale, including an antiquated control system that was a view-only system and did

not allow full operator control; outdated water quality analyzers that were no longer supported by the manufacturer; lack of any corrosion control process to protect against elevated lead and copper concentrations in the water consumed by customers; deteriorating distribution storage tanks; areas of low pressure and insufficient fire flow volumes in the distribution system; disinfection byproduct ("DBP") levels exceeding MCLs under the Safe Drinking Water Act; insufficient filter backwash capability and lack of filter-to-waste facilities required by PADEP; and numerous safety deficiencies.

Over the last six years, PAWC has made numerous improvements to resolve these deficiencies and ensure that the plant produces high quality drinking water in compliance with state and federal regulations. The control system was replaced with a new state-of-the-art SCADA system that allows operators to fully control the process, collects and stores all water quality compliance data for reporting, and will alarm and automatically shut the plant down if a treatment upset is detected. The new SCADA system provides full compliance data reports by continuously monitoring and recording compliance data every 15 minutes. Prior to the new system, the operations staff had to manually calculate disinfection log removal during the highest flow period for the day. The new SCADA system continuously calculates disinfection log removal and provides alarms to let the staff know that they are approaching a regulatory limit. All water quality analyzers were replaced with state-of-the-art units. The new turbidimeters house an SD card that continuously records turbidity data and provides a backup of compliance data that was not possible with the old analyzers. Chlorine and pH analyzers were also updated to provide reliable and accurate log removal calculations and chlorine residual recording.

Numerous safety upgrades have been completed to make sure the plant is safe for the workers and is compliant with Occupation Safety and Health Administration ("OSHA") regulations. Removable handrails were added to the loading dock. Toe guards were added to all handrailing on filters and clarifiers. Safety gates in the handrail system allow for safe ingress/egress into the filters. Both MG distribution storage tanks were completely rehabilitated and repainted. A new booster station was added to the distribution system to remedy the low-pressure concerns and increase fire flow volumes. The new booster station will also assist in reducing disinfection byproducts ("DBP") by allowing the storage tanks to have better turnover and improve the ability to perform flushing in this part of the distribution system.

In 2024, a project was completed to convert the treatment plant coagulant from aluminum sulfate to Delpac 2020 poly-aluminum chloride and install corrosion control treatment using zinc orthophosphate. This project resulted in improved corrosion control in the distribution system for lead and copper compliance, improved clarifier settled turbidities in the treatment plant, and DBPs. The system has complied with DBP limits since PAWC took over the system, but these improvements will provide a larger margin of safety and minimize or eliminate the need for the automatic blowoffs that PAWC previously added to the distribution system.

In 2025, a project was completed to redesign and rebuild the filter backwash and filter-to-waste processes and convert from gas chlorine to liquid sodium hypochlorite for increased safety. A new backwash tank was added to provide higher backwash flows and will allow the plant to meet the required bed expansion during a backwash for improved filter cleaning. Previously, the plant could not achieve the required bed expansion. The

filters were fitted with an air scour system, which also assists in cleaning the filters during a backwash. Finally, filter-to-waste capability is being added to the filters to meet PADEP public water supply manual recommendations. The filter-to-waste portion of the project is expected to be completed in the fall of 2025. This most recent project has improved filter performance and run times and is expected to further assist in DPB reductions. The conversion from gas chlorine to liquid sodium hypochlorite has improved the safety of the employees and local community.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Anthony M. Nokovich**, hereby state that the facts set forth in the pre-marked Statement No. 4 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Anthony M. Nokovich

Pennsylvania-American Water Company

Total Aggregate Gross Plant Additions (YTD as of 9/30/2025)

Schedule AMN-1

	ESTIMATED 2025 YTD ADDITIONS	ACTUAL 2025 YTD ADDITIONS
Water Operations	$456,957,929	$467,930,004
Wastewater SSS General Operations	$21,723,705	$21,672,234
Wastewater CSS Operations	22,020,719	17,797,245
Butler Area Sewer Authority Wastewater	5,836,938	6,051,667
Elizabeth Borough Municipal Authority Wastewater	- - -	- - -
Total Wastewater Operations	$49,272,019	$45,521,146
Total Water and Wastewater Operations	$506,539,290	$513,451,151

Statement No. 5

Deason

PAWC STATEMENT NO. 5

DIRECT TESTIMONY

OF

JARED DEASON

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
CLAIMED RATE BASE, DEPRECIATION AND AMORTIZATION, AND
ACQUISITIONS IN RATE BASE

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JARED DEASON

Q. What is your name and business address?

A. My name is Jared Deason, and my business address is 1 Water Street, Camden, New Jersey 08102.

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

A. I am employed by American Water Works Service Company, Inc. (the "Service Company" or "AWWSC"), a subsidiary of American Water Works Company, Inc. ("American Water") and an affiliate of Pennsylvania-American Water Company ("PAWC" or the "Company"), as Director, Rates and Regulatory. The Service Company provides shared services to American Water's utility subsidiaries, including PAWC.

Q. Please summarize your educational background and professional experience.

A. I have a bachelor's degree in economics from Florida State University. I have approximately 16 years of experience in the water and wastewater utility industry, the last two years of which have been with AWWSC. Prior to my time with AWWSC, from 2015 to 2023, I was employed as the Regulatory Manager for Sunshine Water Services, the Florida subsidiary of Nexus Water Group. I was also previously employed by the Florida Public Service Commission from 2007 to 2011 as a Regulatory Analyst IV assigned to the water and wastewater section of the former Division of Economic Regulation. In that role, I was the lead analyst in many water and wastewater rate proceedings. Additionally, I am a current member of the Society of Utility and Regulatory Financial Analysts and a Certified Rate of Return Analyst.

Q. What are your duties as Director of Rates and Regulatory?

A. My primary responsibilities involve the review and preparation of regulatory filings, proceedings, and related endeavors for the regulated subsidiaries of American Water. This includes the preparation of written testimony, exhibits, and workpapers in support of regulatory proceedings. In addition, I also review regulatory developments and evaluate alternative strategies that may impact the operations of American Water and its subsidiaries.

Q. Have you previously submitted testimony before any public utility commission?

A. Yes, I have provided written testimony before the Florida Public Service Commission, the Tennessee Public Utility Commission, the Alabama Public Service Commission, the Utilities Division of the Arizona Corporation Commission, the Iowa Utilities Commission, the Indiana Utility Regulatory Commission, the Hawaii Public Utilities Commission, and the Maryland Public Service Commission.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain the portions of the Company's principal accounting exhibit (*see* Exhibit No. 3-A, which is being sponsored by Company witness Dr. Christina Chard) that relate to the Company's claims for rate base, depreciation and amortization, and acquisitions in rate base since its last base rate case.

The Development of the Combined Water and Wastewater Revenue Requirement

Q. Please explain how the Company developed its revenue requirement in this case.

A. The total Company revenue requirement was developed based on five separate revenue requirements, defined as follows:

- Water Operations,

- Wastewater ("WW") Sanitary Sewer Systems ("SSS") General Operations,
- Butler Area Sewer Authority ("BASA") WW Operations,
- Elizabeth Borough Municipal Authority ("Elizabeth" or "EBMA") WW Combined Sewer Systems ("CSS") Operations, and
- WW CSS Operations.

In this case, the Company is distributing a portion of the revenue requirements for its wastewater operations to the revenue requirements of its water operations as shown in Exhibit No. 3-A on the Revenue Requirement Summary. The allocation of a portion of wastewater revenue requirements to water revenue requirements by utilities that provide both forms of service was authorized by amendments to the Public Utility Code made by Act 11 of 2012. Those amendments provide the Pennsylvania Public Utility Commission ("Commission") with a reasonable means of moderating the rate impact of significant investments needed to improve the service, reliability and environmental compliance of acquired wastewater systems. The Commission approved the allocation of a portion of the Company's wastewater revenue requirements to water revenue requirements in the Company's last five base rate proceedings.

For the Company's five revenue requirements identified above, the Company has prepared five detailed revenue requirement studies that set forth the Company's claims for rate base, depreciation, operating and maintenance expenses, taxes and pro forma revenues for a historic test year ending June 30, 2025 ("HTY"), a future test year ending June 30, 2026 ("FTY"), and a fully projected future test year ending June 30, 2027 ("FPFTY"). In Exhibit No. 3-A, the historic test year data are generally identified by the title or heading "Present Rates at June 30, 2025," and the FTY and FPFTY are generally

identified by the title or heading "Present Rates at June 30, 2026" and "Present Rates at June 30, 2027," respectively.

Q. Why did the Company prepare separate revenue requirements?

A. The Company developed revenue requirements for its base water, wastewater sanitary sewer systems, and wastewater combined sewer systems, and also developed individual revenue requirements for its wastewater operations in BASA and EBMA since, in the Company's last base rate case (*see* Docket Nos. R-2023-2043189; R-2023-2043190), the Commission directed the Company to prepare separate cost of service studies for new Section 1329 acquisitions in the first base rate proceeding where those systems are included in the Company's revenue requirement. The Joint Petition for Settlement (the "2022 Settlement"), which was approved by the Commission in the Company's 2022 base rate case (*see* Docket Nos. R-2022-3031672; R-2022-3031673), provides that the Company is not required to provide a separate study for each combined stormwater system. The Company has included one CSS study for Scranton, McKeesport and Kane wastewater systems, as permitted under the 2022 Settlement.

Rate Base

Q. What are the Company's rate base claims in this proceeding?

A. The total Company rate base claim in this proceeding is shown below for each of the five revenue requirements:

Rate Base	**2027 Proposed**
Water Operations	$5,174,843,488
WW SSS General Operations	$661,192,899
BASA WW Operations	$245,527,676
Elizabeth WW CSS Operations	$28,350,331
WW CSS Operations	$520,293,107
Total:	**$6,630,207,501**

The calculations of these amounts are shown in Exhibit No. 3-A under the respective rate base sections for each revenue requirement.

Q. What are the elements of the Company's rate base claims?

A. PAWC's rate base claims consist of several elements. The first and largest element is the depreciated original cost of net plant in service. To this amount, three items have been added to each of the rate base claims: (1) materials and supplies; (2) cash working capital; and (3) accrued taxes net of prepaid taxes.

For Water Operations, items four and five described below were added:

(4) the unamortized balance of the Commission-approved utility plant acquisition adjustments ("UPAA") associated with the Company's acquisitions of the water assets of the former Pennsylvania Gas & Water Company ("PG&W"), Lake Spangenberg Water Company, the Fernwood Community Water System, the Olwen Heights Water Service Company, Inc., the Steelton Borough Authority, Municipal Authority of the Borough of Turbotville, Valley Township, SLIBCO Utilities, and Creekside Homeowner's Association.

In addition, the Company is seeking approval for recovery of the UPAA and/or transaction and closing costs associated with its acquisitions of the water systems from Farmington Township ("Farmington"), Audubon Water Company ("Audubon"), Manwalamink Water Company, East Dunkard Water Authority ("East Dunkard"), Appalachian Utilities, Inc. ("Appalachian"), and Corner Water Supply and Service Corporation ("Corner Water").

The purchase price of $5,545,000 for the Farmington acquisition was allocated in the amounts of $2,621,313 for the water assets and $2,923,687 for the wastewater assets.

For the Farmington water system, the depreciated original cost was calculated to be $2,485,868, resulting in a proposed UPAA of $135,444. The transaction and closing costs for the Farmington acquisition are $66,141. For Audubon, the difference in the purchase price and depreciated original cost resulted in a proposed UPAA of $7,639,771; however, the Company is seeking a UPAA of $3,239,771.[1] The transaction and closing costs for Audubon are $299,089. For Manwalamink Water Company, the UPAA is $1,157,427, and the transaction and closing costs are $131,892. The transaction and closing costs for East Dunkard, Appalachian, and Corner Water are $174,008, $156,852, and $12,398, respectively. Please refer to the rate base sections of Exhibit Nos. 3-A and 3-C for more detail on these acquisition adjustments.

(5) The Company is requesting ongoing amortization of the costs incurred by the Company as receiver of Winola Water Company as approved at Docket Nos. R-2020-3019369 and R-2022-3031672, and seeking approval of costs as receiver of East Dunkard.

For the Wastewater SSS General Operations rate base claim, a fourth item was added: the unamortized balance of the Commission-approved UPAAs associated with the Company's acquisitions of the wastewater assets of the former Clean Treatment Sewage Company and Delaware Sewer Company, Borough of New Cumberland, Sadsbury Township Municipal Authority ("STMA"), Exeter Township, Delaware Sewer Company, the Borough of Turbotville, Valley Township, Foster Township, the Borough of Royersford, Upper Pottsgrove Township, and the City of York. In addition, the Company is seeking a UPAA of $1,058,334 for Manwalamink Sewer Company. Also, the Company

[1] On January 23, 2025, the Commission entered an Order at Docket Nos. A-2023-3043194 and A-2023-3043196 approving the Joint Petition of Settlement of All Issues ("Audubon Settlement"). The Audubon Settlement included a provision in which the Company agreed to limit the amount it requests to add to rate base for the Audubon system to $3,600,000.

is seeking approval for recovery of the acquisition transaction and closing costs associated with the acquisitions of wastewater assets of Farmington Township ($86,961) and Sadsbury Township Municipal Authority ("STMA") (Lancaster County) ($97,262), Manwalamink Sewer Company ($134,017), and Towamencin Township ($660,138). These acquisition transaction and closing costs are similar to the acquisition transaction and closing costs approved by the Commission and previously discussed in my testimony.

For BASA WW Operations, a fourth item was added: the Company is seeking approval for recovery of $1,291,045 for the acquisition transaction and closing costs associated with the Company's acquisition of BASA's wastewater assets, Docket No. A-2022-3037047, which was approved on November 16, 2023. These acquisition transaction and closing costs are similar to the acquisition transaction and closing costs discussed previously.

For Elizabeth WW CSS Operations, a fourth item was added: the Company is seeking approval for recovery of $545,516 for the acquisition transaction and closing costs associated with the Company's acquisition of EBMA's wastewater assets, Docket No. A-2025-3052983, which is expected to close in December 2025. These acquisition transaction and closing costs are similar to the acquisition transaction and closing costs discussed previously.

For the WW CSS Operations rate base claim, a fourth item was added: the unamortized balance of the Commission-approved transaction and closing costs associated with the Company's acquisitions of the wastewater assets of the Sewer Authority of the City of Scranton, the Municipal Authority of the City of McKeesport, and the Borough of Kane Authority.

For the calculation of the Water Operations rate base claim, seven items have been deducted: (1) a net offset to cash working capital requirements to reflect the timing of the payment of interest and preferred dividends; (2) unamortized investment tax credits that were generated prior to 1971; (3) a 13-month average of extension deposits in suspense; (4) contributions-in-aid-of-construction ("CIAC") and customer advances for construction ("CAC") associated with the Company's acquisition of the water assets of the former Citizens Utilities Water Company of Pennsylvania ("Citizens"); (5) balance of the regulatory liability for the federal income tax savings associated with the 2017 Tax Cuts and Jobs Act ("TCJA") for January 1, 2018 through June 30, 2018 (the "Stub Period") and the unamortized balance of the Negative Deferred Tax Credit reconciliation from January 28, 2021 through January 27, 2023; (6) other deductions (as described below); and (7) accumulated deferred taxes.

For the calculation of the WW SSS General Operations and WW CSS Operations rate base claims, three items have been deducted: (1) a net offset to cash working capital requirements to reflect the timing of the payment of interest and preferred dividends; (2) the balance of the regulatory liability for federal income tax savings associated with the TCJA Stub Period relating to Wastewater SSS General and Scranton WW CSS Operations; and (3) accumulated deferred taxes.

For the calculation of the BASA and Elizabeth WW Operations rate base claims, two items have been deducted: (1) a net offset to cash working capital requirements to reflect the timing of the payment of interest and preferred dividends; and (2) accumulated deferred taxes.

Q. Please explain how the depreciated original cost of net plant for the FPFTY was determined.

A. Net plant is the total utility plant in service, less CIAC, CAC, and excluded property. Depreciated original cost is the original cost, less accrued depreciation. The original cost of net utility plant as of the end of the FPFTY consists of the amount recorded in PAWC's plant accounts at June 30, 2025, plus projected additions, net of retirements, through June 30, 2026 and 2027, respectively, less CIAC and CAC. The original cost of plant in service at June 30, 2025, and the original cost of claimed additions and retirements, shown by detailed plant account, are set forth in Exhibit No. 3-A under the respective rate base sections for each revenue requirement study. Company witness Tony Nokovich discusses the more significant plant additions in his direct testimony (*see* PAWC Statement No. 4). The accrued depreciation at June 30, 2026 and 2027, respectively, related to net plant in service was determined by the Company's depreciation consultant, John J. Spanos, and is shown in Exhibit No. 3-A under the respective rate base sections for each revenue requirement study.

Q. Do the continuing property records, as maintained by the Company and augmented by depreciated original cost studies and fair market value appraisals for acquisitions, accurately reflect additions and retirements to plant in service?

A. Yes, they do. The Company's filing for the fair market value acquisition of the BASA wastewater assets reflects the net value of the assets at the ratemaking rate base agreed to by the parties in the Joint Petition for Approval of Unanimous Settlement of All Issues, filed with the Commission on August 14, 2023, Docket No. A-2022-3037047.[2] For the

[2] The Commission entered a final Order approving the Joint Petition for Approval of Unanimous Settlement of All Issues in this case on November 16, 2023.

fair market value acquisition of the EBMA wastewater system, the Company also reflects the net value of the ratemaking rate base reflected in the Company's acquisition application in Docket No. A-2025-3052983.[3] Preliminary depreciated original cost studies were completed and filed with the Commission for the following acquisitions:

- Farmington Township Water assets – Docket No. A-2023-3042587
- Farmington Township Wastewater assets – Docket No. A-2023-3042567
- STMA Wastewater assets – Docket No. A-2023-3042058
- East Dunkard assets – Docket No. A-2024-3049759

For the acquisitions of Audubon (Docket Nos. A-2023-3043194; A-2023-3043196), Manwalamink Water Company (Docket Nos. A-2023-3044418; A-2023-3044419), Manwalamink Sewer Company (Docket Nos. A-2023-3044421; A-2023-3044423), Corner Water (Docket Nos. A-2025-3052745; A-2025-3052747), and Appalachian (Docket Nos. A-2023-3046084; A-2023-3046092), the Company did not prepare an original cost study, as these acquired water and sewer systems are Commission-regulated utilities, and it is assumed that the original cost and accumulated depreciation of these utilities have been captured in their respective current rates.

Q. Are the data shown on the Company's continuing property records an accurate basis for developing the original cost of property?

A. Yes, they are.

[3] The Commission issued a final Order approving the Joint Petition for Approval of Non-Unanimous Settlement of All Issues on October 9, 2025.

Q. Do the Company's rate base claims include the cost of water and wastewater assets that have been acquired since the Company's last rate proceeding?

A. Yes, the Company's rate base claims include the cost of water and wastewater assets acquired from BASA, EBMA, STMA, Farmington Township, East Dunkard, Audubon, Manwalamink Water Company, Manwalamink Sewer Company, Corner Water, and Appalachian.

Q. Should the depreciation studies for wastewater operations be consolidated in future rate proceeding?

A. Yes. The consolidation of wastewater system depreciation studies is important for improving long-term financial planning, achieving economies of scale, and ensuring regulatory compliance. Combining studies will allow for a unified system of accounts to better track the depreciation of all assets, leading to more accurate budgeting for future infrastructure replacement and maintenance and creating more stable revenue streams. There are multiple benefits of a consolidation of wastewater operations into one operation with one set of depreciation rates. As noted in the direct testimony of Company witness John Spanos, these include:

- Consolidation would reduce unnecessary complexity and effort when filing future rate cases.
- Having one life characteristic and one rate that includes analysis of all the historical transactions makes for a more significant and valid life estimation.
- There will be much fewer swings in recovery patterns when there are capital expenditures.

- A consolidated approach would be consistent with how PAWC currently performs depreciation studies for water operations.

Additional advantages to consolidating depreciation studies include, but are not limited to:

- Consolidating studies allows for a more accurate and comprehensive view of the overall asset value and the true cost of lost value over time.
- The unified data helps in creating more accurate operating budgets that account for the need to save for future capital asset replacements.
- Larger, consolidated systems often result in operating efficiencies, as fixed costs can be spread over a larger customer base. This can lead to lower or equal customer rates for the same level of service, while maintaining revenue stability.
- It is easier to track the age and condition of all assets in a single, unified system rather than multiple separate ones. This in turn helps in developing a single, coherent asset management plan, which is crucial for identifying and prioritizing the rehabilitation or replacement of aging infrastructure. This can provide the funding needed to address major infrastructure upgrades and replacements identified in the consolidated depreciation studies.
- Consolidation can help ensure that a utility meets all necessary regulatory requirements by providing a clearer picture of its financial health and infrastructure needs and also reduces the risk of facing regulatory penalties.

Q. Has the Company made any adjustments to its historic test year end CIAC and CAC balances?

A. Yes, adjustments have been made to the balances for Water Operations, Wastewater SSS General Operations, and Wastewater CSS Operations. The June 30, 2025 CIAC balance for Water Operations has been increased to reflect $2,818,179 of additional contributions projected to be received through the end of the FPFTY. In addition, the FTY reflects $93,531 of additional contributions associated with the acquisition of Appalachian. The CAC balance has been adjusted to reflect $12,906,831 and $9,581,241 of additional advances projected to be received through the FTY and FPFTY, respectively, and decreased for $8,978,768 and $9,354,618 of refunds anticipated to be paid during 2026 and 2027, respectively, with respect to customer advances received in prior years.

For WW SSS General Operations, the June 30, 2025 CIAC balance has been increased to reflect $758,267 of additional contributions projected to be received through the FPFTY.

For WW CSS Operations, the June 30, 2025 CIAC balance has been increased to reflect $116,667 of additional contributions projected to be received through the FPFTY.

The Company does not anticipate any changes to the CAC balances for its WW SSS General Operations or WW CSS Operations. In addition, the Company does not anticipate any changes to the CIAC and CAC balances for its remaining operations. Therefore, no adjustments to the June 30, 2025 balances for those operations are required. These calculations are shown in Exhibit No. 3-A under the respective rate base sections for the revenue requirements of Water Operations, WW SSS General Operations, and WW CSS Operations.

Q. Has the Company excluded from its rate base certain property recorded in its utility plant accounts?

A. Yes. The amount of $1,558,014 has been excluded from the Company's rate base claim for Water Operations as shown in Exhibit No. 3-A under the corresponding rate base section. For the most part, the excluded amount represents the original cost of utility plant in service for which the Company received relocation reimbursement payments from the Commonwealth of Pennsylvania. The remainder of the excluded amount consists of certain allowance for funds used during construction ("AFUDC") accruals that the Company agreed to remove from rate base pursuant to a stipulation approved in the Company's rate proceeding at Docket No. R-00932670.

Q. Please explain the addition to rate base for materials and supplies.

A. In accordance with procedures previously approved by the Commission, the Company's materials and supplies claims were determined by averaging the monthly balances of the materials and supplies account for the 13 months ended June 30, 2025. The calculations of the materials and supplies claims are shown in Exhibit No. 3-A under the respective rate base sections for each revenue requirement study. The Company's materials and supplies claim for the BASA WW Operations and EBMA WW CSS Operations were derived as follows: (1) monthly balances of the materials and supplies accounts for PAWC's WW SSS General Operations for the 13 months ended June 30, 2025 were summed and the total divided by the number of customers in those wastewater districts to determine the average materials and supplies balance per customer; and (2) the average materials and supplies balance per customer was multiplied by the total number of customers served by the water

and wastewater systems. The calculation of this adjustment is shown in Exhibit No. 3-A under the respective rate base sections for materials and supplies.

Q. Please explain the Company's claim for cash working capital.

A. The cash working capital requirement is calculated by multiplying the net lag days (revenue lag days less expense lag days) by the average operating expenses per day (total operating expenses/365 days). All calculations have been made to two decimal places. In accordance with Commission policy, uncollectible accounts expense and amortizations were subtracted from total operating expenses before performing the calculation. The calculation of the gross cash working capital requirement is shown in Exhibit No. 3-A under the respective rate base sections for cash working capital for each of the Company's revenue requirements.

Q. How were the revenue and expense lags determined?

A. Revenue and expense lags were determined by a lead-lag study. The revenue lag consists of three components: (1) the lag from the midpoint of the service period to the end of the service period, i.e., the meter-read date; (2) the time required for bill preparation and mailing; and (3) the lag in receipt of payment. The first component was calculated as follows: the sum of the number of service days relative to each customer bill in the last quarter of the HTY was calculated. That figure was divided by two to determine the interval from the midpoint to the end of the service period. The average of the service days for the period April through June 2025 was then computed, resulting in a service lag period of 14.8 days.

The second component is billing lag. The billing lag of two days used for this calculation was proposed by a witness for the Commission's Bureau of Investigation and

Enforcement, and agreed to by the Company in a prior base rate case at Docket No. R-2013-2355276.

The third component, the collection lag, requires a further calculation to determine the average length of time that revenues are outstanding before payment. This calculation was performed as follows: (1) daily accounts receivable balances for the 12 months ended June 30, 2025 were summed and the total divided by the number of days in the same period to determine the average accounts receivable balance per day; (2) the Company's total revenue for the 12 months ended June 30, 2025 was divided by the number of days in the same period to determine the average revenue billed per day; and (3) the average accounts receivable balance per day was divided by the average revenue billed per day. The result of the division in (3), above, yields the number of days on average that billed revenue was outstanding prior to receipt of payment, which in the study was 44.21 days. This is a standard calculation used by other water utilities in Pennsylvania. Finally, 0.91 days of "Lockbox Collection Lag" was added to the revenue lag, which represents the time between the collection of customer remittances to a post office box and the deposit of those funds into the Company's bank account. The total revenue lag for this study, when the items above are combined, is 45.12 days.

The expense lag was based upon a comprehensive lag study. Using procedures approved by the Commission in prior proceedings and data obtained from the Company's centralized accounts payable system, samples of expense vouchers for each category of expense were analyzed to determine the lag between the receipt of goods or services and the applicable payment due date. A summary of the expense lags by category is shown in Exhibit No. 3-A under the corresponding rate base section. These lag calculations reflect

an addition for "Check Float," which represents the average amount of time that it takes for a vendor to deposit a payment from the Company. For the Labor and Service Company calculations, an addition of 0.05 days was included, which has the same purpose as the "Check Float," but is instead calculated by taking a weighted average of direct deposit and check payments to employees. The detailed calculations of the revenue and expense lag days appear in the response to Question No. FR V.8 of the Commission's Standard Filing Requirements.

Q. Please explain the addition to rate base for accrued and prepaid taxes.

A. This addition to rate base reflects the fact that, on balance, taxes are paid in advance. The lead/lag in payment of Pennsylvania corporate net income tax is based on payments throughout the test year. The General Assessment tax lead was calculated based upon actual payment dates in 2024, for the tax period of July 1, 2024 through June 30, 2025, and a payment in 2025, for the tax period of July 1, 2025 through June 30, 2026. The lead/lag day calculations for the payment of taxes imposed by the Public Utility Realty Tax Act and federal income tax were based upon statutory payment schedules. The lag for local property taxes was determined using the regular expense lag calculation, which was discussed above. Payments are made by check, and the average payment was adjusted when Check Float was accounted for. The calculations of the lead/lag days for the aforementioned taxes are set forth in Exhibit No. 3-A in the respective rate base sections for each of the Company's revenue requirements. The net lead/lag days for each tax are then applied to the pro forma tax amounts, as shown in the applicable section of Exhibit No. 3-A, to calculate the overall working capital effect, which, in this instance, is positive for all operations. Thus, the average net lead in payment of these taxes constitutes an

addition to cash working capital requirements and, therefore, is reflected as a rate base addition.

Q. Please explain the addition to rate base for acquisition adjustments.

A. There are two types of acquisition adjustments claimed by the Company in this case. The first type represents UPAAs. The second type represents acquisition transaction and closing costs. These are further broken down to the unamortized balance of adjustments that were approved in prior base rate cases and adjustments that the Company is seeking approval for in this case. The applicable rate base claims and docket numbers are shown on Exhibit No. 3-A under the rate base section titled Acquisition Adjustments. Exhibit No. 3-C provides additional support. In this case, as discussed above, the Company is seeking approval of the acquisition transaction and closing costs for the acquisitions of the Farmington water and wastewater systems, the Audubon water system, the STMA wastewater system, the East Dunkard water system, the Appalachian water system, the Manwalamink water and wastewater systems, the Corner Water system, the EBMA wastewater system, and the BASA wastewater system, as well as the Company's intended acquisition of the Towamencin wastewater system.

Q. Please explain other rate base additions for water.

A. The fifth addition to Water Operations, shown in Exhibit No. 3-A in the corresponding rate base section, is the continued amortization of the Company's receivership costs related to Winola Water Company, as approved by the Commission in the Company's base rate case at Docket No. R-2023-3043189.

Q. Please explain the items that were deducted from rate base for the Company's water and wastewater operations.

A. Three items were deducted from rate base for the Company's water and wastewater operations. The first deduction, which offsets cash working capital requirements, relates to the average net lag in payment of interest on long-term debt and dividends on preferred stock. The deduction was calculated using procedures previously approved by the Commission and is set forth in Exhibit No. 3-A in the corresponding rate base section for each of the Company's revenue requirements.

The second deduction is for the balance of the regulatory liability for the federal income tax savings associated with the TCJA for the Stub Period and the unamortized balance of the Negative Deferred Tax Credit reconciliation from January 28, 2021 through January 27, 2023. This deduction only relates to Water, WW SSS and WW CSS Operations.

The third deduction is for accumulated deferred taxes, which is discussed in greater detail in the direct testimony of Company witness Linda Schlessman (PAWC Statement No. 8).

Q. Please describe the adjustment to the rate base deduction for the Negative Deferred Tax Credit.

A. The Company calculated a reconciliation of the difference between the total credits provided to customers for bills rendered. The calculated difference, plus applicable interest, has been added to the unamortized balance approved at Docket No. R-2023-3043189 of $307,606, plus applicable interest, and is included as an addition to rate base offsetting the balance of the regulatory liability for federal income tax savings associated

with the TCJA Stub Period for Water Operations. The Company is seeking approval of this adjustment with an amortization period of two years.

Q. Were additional items deducted from rate base for the Company's water operations?

A. Yes. Four rate base deductions apply only to the Company's water operations. The first item is unamortized investment tax credits generated prior to 1971. These amounts are shown in Exhibit No. 3-A under the respective rate base sections. Investment tax credits accrued in 1971, and thereafter, are amortized to income and are not permitted to be deducted from rate base under the requirements of Section 46(f) of the Internal Revenue Code.

Another item deducted from rate base for water operations, shown in Exhibit No. 3-A under the respective rate base sections, is a 13-month average of extension deposits in suspense. The Company requires applicants for water service to advance a portion of the cost to construct main extensions needed to serve them under specified conditions, as more fully set forth in the Company's tariff. At the completion of the project, accounting entries are made to adjust the estimated costs of construction to the actual costs of construction. The difference is recorded in the extension deposit in suspense account until it is either refunded to the party that made the advance, or an additional amount owed is collected. In its final Order at Docket No. R-891208, the Commission agreed with the Office of Consumer Advocate ("OCA") that an average balance of such funds should be reflected in rate base, and the Company has made this adjustment, shown in Exhibit No. 3-A, to comply with that determination.

The third rate base offset for Water Operations comprises CIAC and CAC booked by Citizens prior to its acquisition by PAWC. The Joint Petition for Settlement at Docket

No. R-2009-2097323 ("Citizens Joint Petition for Settlement"), as approved by the Commission for ratemaking purposes, provided as follows:

> (i) $14,147,208, or 40%, of the December 31, 2009, balance of the net customer advances for which Citizens retained the refund liability upon the Company's acquisition of Citizens' water utility assets will be deemed deducted from the Company's rate base; (ii) $8,895,830 (100%) of the December 31, 2009 balance of the net contributions in aid of construction the OCA proposed to attribute to PAWC from its acquisition of Citizens' water assets will be deducted from PAWC's rate base; (iii) in future base rate cases, the foregoing balances, adjusted to reflect accumulated amortization, will be deducted for ratemaking purposes until such balances are fully amortized; and (iv) the applicable depreciation rate for PAWC's transmission and distribution mains will be used to calculate the amortization of such balances for ratemaking purposes to offset the portion of depreciation expense on gross plant in service that is related to these advances and contributions.

The adjustments that were made to implement the terms of the Citizens Joint Petition for Settlement, set forth above, are detailed in Exhibit No. 3-A under the rate base section.

The final rate base deduction is for the Commission-approved amortization associated with an equipment discount.

Q. Do the adjustments explained above constitute all of the adjustments necessary to establish the Company's rate base?

A. Yes, they do.

<u>Depreciation and Amortization Expense</u>

Q. Have adjustments been made to the annual depreciation expense recorded on the Company's books at June 30, 2025?

A. Yes. Adjustments to booked amounts were made to a full annual amount of the depreciation accrual for the Company's plant in service as of June 30, 2025 and for plant to be added during 2026 and 2027. The annual accrual was determined largely on a

Straight-Line Average Remaining Life basis. The adjustments to reflect the annual accrual for depreciation related to plant in service in 2025, 2026, and 2027 are shown in Exhibit No. 3-A under the respective rate base sections, and, as noted previously, are explained and sponsored by Mr. Spanos. For Water Operations, a reduction to depreciation was made for CIAC and CAC associated with the Company's acquisition of the water assets from Citizens in accordance with the Citizens Joint Petition for Settlement. Additionally, for each of the operational areas, a reduction to depreciation was made for the capitalized portion of depreciation on vehicles.

Q. Please explain the Company's claim for "Amortizations" that appears in Exhibit No. 3-A.

A. The amortization claims for each of the revenue requirements are described as follows and are reflected in Exhibit Nos. 3-A and 3-B under the respective operational sections:

For Water Operations, nine amortization claims are made:

(1) amortization of the UPAA amounts as previously approved by the Commission, which include the Commission-approved utility plant acquisition adjustments associated with the Company's acquisition of the water assets of the former PG&W, Lake Spangenberg Water Company, the Fernwood Community Water System, and the Olwen Heights Water Service Company, Inc., plus the UPAA adjustment for the Farmington water system, Audubon, and the Manwalamink Water Company. The detail of the amortizations can be found in Exhibit No. 3-A. Additionally, the Company has included the previously Commission-approved amortizations of the transaction and closing costs associated with the acquisitions of the Borough of Turbotville, Steelton Borough Authority, Valley Township, SLIBCO Utilities, and Creekside Homeowner's Association, as well as the

proposed amortization of the transaction and closing costs associated with the water system acquisitions of Farmington, Audubon, East Dunkard, Appalachian, Manwalamink Water Company, and Corner Water as part of this claim;

(2) amortization of the previously Commission-approved equipment discount noted earlier in my testimony;

(3) amortization of SFAS 109 regulatory assets – AFUDC as previously approved by the Commission;

(4) amortization of receivership costs for Winola Water Company, Docket No. R-2022-3031672, as previously discussed in my testimony;

(5) amortization of the TCJA Stub Period and deferred taxes, as previously discussed in my testimony. The Company is using a two-year amortization period for the TCJA Stub Period June 30, 2025 balance in order to reflect a more appropriate ongoing annual level of expense in proposed rates. Additionally, as previously discussed in my testimony, the Company has included the two-year amortization of the reconciliation of the negative surcharge for deferred tax credits. This reconciliation covers the period from June 30, 2025 through June 30, 2027;

(6) Commission-approved amortization of Pennsylvania Department of Environmental Protection Safe Drinking Water fees, reflecting an updated amortization period of two years on the balance as of June 30, 2027; and

(7) Commission-approved amortization of the deferred financial impacts authorized in the Commission's September 15, 2021 Order at Docket No. P-2020-3022426 associated with the COVID-19 emergency response. As part of the settlement of the Company's rate case at Docket No. R-2022-3031672, the Company agreed it would cease

the deferral of carrying costs and uncollectible expense as of December 31, 2022. The balance of the deferral at June 30, 2025 reflects a reduction to the deferred settlement balance in the amount of ($875,913). The Company proposes to amortize the revised balance of ($67,378) liability, as of June 30, 2026.

For WW SSS General Operations, five amortization claims are made:

(1) Commission-approved utility plant acquisition adjustments associated with the Company's acquisition of the wastewater assets of the former Clean Treatment Sewage Company, and the Delaware Sewer Company. Additionally, the Company has included the previously approved amortizations of the transaction and closing costs associated with the acquisitions of the Borough of New Cumberland, the Borough of Turbotville, STMA, Exeter Township, Delaware Sewer Company, Valley Township, Foster Township, the Borough of Royersford, Upper Pottsgrove Township, and City of York. In addition, the Company is proposing a 10-year amortization of the acquisition transaction and closing costs associated with the acquisition of the wastewater assets of Farmington, STMA, and Manwalamink Sewer Company, and the intended acquisition of the wastewater assets of Towamencin;

(2) Commission-approved amortization of post-in-service AFUDC for new plant additions made after the acquisition for Exeter Township. The Company also proposes a two-year amortization period, similar to what was proposed for the amortization of the Steelton Borough Authority post-in-service AFUDC;

(3) Commission-approved amortization of deferred depreciation associated with the acquisition for Exeter Township. The Company also proposes a new two-year

amortization period, similar to what was proposed for the amortization of the Steelton Borough Authority deferred depreciation;

(4) Commission-approved amortization of the deferred financial impacts authorized in the Commission's September 15, 2021 Order at Docket No. P-2020-3022426 associated with the COVID-19 emergency response, as described above; and

(5) amortization of the TCJA Stub Period and deferred taxes, as described above.

For BASA WW Operations, the only amortization claim being made is the acquisition transaction and closing costs associated with the Company's acquisition of the wastewater assets of the BASA, Docket No. A-2022-3037047.

For Elizabeth WW CSS Operations, the only amortization claim being made is the acquisition transaction and closing costs associated with the Company's acquisition of the wastewater assets of EBMA, Docket No. A-2025-3052983.

For Wastewater CSS Operations, four amortization claims are made:

(1) Commission-approved acquisition transaction and closing costs associated with the Company's acquisitions of the wastewater assets of Sewer Authority of the City of Scranton, the Municipal Authority of the City of McKeesport, and the Borough of Kane Authority;

(2) deferred depreciation associated with the acquisition of the Municipal Authority of the City of McKeesport. The Company proposes a new two-year amortization period, similar to what was proposed for the amortization of the Steelton Borough Authority deferred depreciation;

(3) Commission-approved amortization of the deferred financial impacts authorized in the Commission's July 22, 2024 Order at Docket No. P-2023-3043189 associated with the COVID-19 emergency response, as described above; and

(4) amortization of the TCJA Stub Period and deferred taxes, as described above.

Q. Please describe the proposed claim for the amortization of the balance of the deferred expense related to the Arrearage Management Plan ("AMP").

A. In the proceedings involving the Company's petition for approval of an arrearage management plan ("AMP"),[4] the Further Amended Joint Petition for Full Settlement filed with the Commission on September 11, 2023 states in Paragraph 46.c that "[d]uring the period that the AMP is considered a pilot program, the Company will record a regulatory asset or liability for amounts over or under the amount included in rates for recovery or refund in the next base rate case." As a result of expenses claimed in the Company's last base rate case at Docket No. R-2023-3043189, a regulatory liability was recorded in the amount of $1,545,937.

Conclusion

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

[4] *See* Petition of Pennsylvania-American Water Company for Approval of an Arrearage Management Plan, Docket No. P-2021-3028195.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Jared Deason**, hereby state that the facts set forth in the pre-marked Statement No. 5 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Jared Deason

Statement No. 6

O'Malley

PAWC STATEMENT NO. 6

DIRECT TESTIMONY

OF

LORI O'MALLEY

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY
LABOR AND LABOR-RELATED EXPENSES, SERVICE COMPANY EXPENSE, RATE CASE AND REGULATORY EXPENSE, PRODUCTION COSTS, ACQUISITION O&M ADJUSTMENTS, OTHER OPERATION AND MAINTENANCE EXPENSES, MISCELLANEOUS EXPENSE ADJUSTMENTS, THE ALLOCATION OF COSTS BETWEEN WATER AND WASTEWATER OPERATIONS, AND TAXES OTHER THAN INCOME

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF LORI O'MALLEY

BACKGROUND

Q. What is your name and business address?

A. My name is Lori O'Malley. My business address is 1 Water Street, Camden, New Jersey 08102.

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

A. I am employed by American Water Works Service Company, Inc. ("AWWSC" or the "Service Company") as Senior Manager Regulatory Services. The Service Company is a wholly owned subsidiary of American Water Works Company, Inc. ("American Water") that provides support services to Pennsylvania-American Water Company ("PAWC," "Pennsylvania-American" or the "Company") and its affiliates.

Q. What are your responsibilities as Senior Manager Regulatory Services?

A. My responsibilities include the review, preparation and presentation of regulatory filings and related activities for Pennsylvania-American and West Virginia-American Water Company. In addition, my responsibilities include the preparation of written testimony, exhibits, and workpapers in support of rate applications and other regulatory filings, as well as responses to data requests related to filing requirements. In this role, I stay apprised of regulatory developments and policy initiatives that may impact regulated water utilities and support the analysis and coordination of process improvements of rates and regulatory processes and services.

Q. Please summarize your educational background.

A. I received a Bachelor of Science Degree in Business Administration with a specialization in Accounting from Rowan University in 1995. I have also attended the Utility Rate School sponsored by the National Association of Regulatory Utility Commissioners.

Q. Please outline your business experience.

A. I began my employment with the Service Company as an Accountant for the Regional Companies in July 1996. At the time, the Regional Companies included American Water affiliates located in the states of Iowa, Maryland, Michigan, Missouri, Ohio, Tennessee, and Virginia. In October 1998, I was promoted to Senior Accountant and then Accounting Supervisor in March 1999. In May 2004, I accepted a position in the Regulatory Services group. From 2004 to today, I have held increasing levels of responsibility as an Intermediate Financial Analyst, Senior Financial Analyst, Principal Regulatory Analyst, and my current position as Senior Manager Regulatory Services.

PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to support and explain the Company's claim for the following operation and maintenance ("O&M") expenses: (1) labor and labor-related expenses; (2) Service Company expenses; (3) rate case and regulatory expense; (4) production costs; (5) other O&M expenses; (6) miscellaneous expense adjustments; (7) acquisition O&M expenses; and (8) the allocation of common costs between water and wastewater operations. I also support the Company's claims for property taxes and general assessments.

Q. Are you sponsoring any Schedules as part of your Direct Testimony?

A. Yes. I am sponsoring Schedule LNO-1, which is attached to my testimony. I discuss this schedule later in my testimony.

Q. What methodology did the Company use in calculating its pro forma O&M expense levels in this case?

A. In this case, the Company is presenting supporting data for a historic test year ended June 30, 2025 ("HTY"), a future test year ending June 30, 2026 ("FTY"), and a fully projected future test year ending June 30, 2027 ("FPFTY"). The Company began with the expenses recorded on its books of account for the HTY and made various adjustments to reflect known and measurable changes that occurred during the HTY. For the FTY and FPFTY, the Company made specific adjustments to certain expenses or categories of expenses based on known and measurable changes (e.g., collective bargaining agreements), projected changes in expenses or, in some cases for expenses that are variable, relied upon historical averages to reflect a normalized level of expense. All adjustments are detailed in PAWC Exhibit Nos. 3-A and 3-B.

Q. Please provide a brief overview of the Company's O&M expense levels.

A. The Company is requesting $342,313,479 in O&M expense for the FPFTY. The requested increases in O&M expense support the Company's efforts to continue providing high quality water and wastewater service in the most cost-effective way to our customers in the long term.

There are numerous factors that contribute to the increase in O&M expenses, including those associated with production costs and employee-related expenses discussed by Company witness Jim Runzer in PAWC Statement No. 3, as well as the addition of

multiple acquired systems since the Company's last base rate case, as addressed in the testimony of Company witness Don Wieczenski in PAWC Statement No. 7.

Q. Please explain how the adjustments you describe below apply to the revenue requirement studies set forth in PAWC Exhibit No. 3-A.

A. The adjustments I describe below apply to the expenses reflected in each of the five revenue requirement studies that are set forth in PAWC Exhibit No. 3-A. Because the adjustments apply to the expense claims set forth in each revenue requirement study, I will describe those adjustments generally and not address the specific adjustments reflected in each study.

LABOR AND LABOR-RELATED EXPENSES

Q. Please describe PAWC's labor and labor-related expenses.

A. PAWC's labor and labor-related expenses are associated with employees who support PAWC exclusively and, therefore, are on the payroll of PAWC. As Mr. Runzer explains, PAWC's labor force is responsible for the production of high-quality drinking water, operating and maintaining the Company's production and treatment facilities and its distribution and collection systems, monitoring water quality, providing engineering services, and generally supporting the efficient management of all of the Company's operations.

The labor and labor-related expenses that are discussed in my testimony include:

(1) Salaries and wages (including Annual and Long-Term Performance Pay)

(2) Group Insurance

(3) Other benefits, including:

a. 401k

b. Defined Contribution Plan ("DCP")

c. Pension and Other Post-Employment Benefits ("OPEBs") for certain eligible employees

d. Employee Stock Purchase Plan ("ESPP")

(4) Payroll Taxes

These costs are described further in my testimony below.

Q. Please describe the overall approach the Company has used to calculate labor and labor-related expenses.

A. PAWC's proposed labor and labor-related expenses are reflected in the labor and labor-related sections of Exhibit Nos. 3-A and 3-B. Pro forma labor and labor-related expenses were calculated on a position-by-position basis, based on the Company's HTY actual number of employees, consisting of 1,205 full-time positions and one part-time position. The labor and labor-related expenses claimed for the FTY and the FPFTY reflect a full complement of employees for each of the Company operations, as set forth in the table below:

PAWC Operations Employee Levels	**2025**	**2026**	**2027**
Water Operations	1,011	1,068	1,068
Wastewater Sanitary Sewer System ("SSS") General Operations	75	79	79
Wastewater Combined Sewer System ("CSS") Operations	92	98.75	98.75
Butler Area Sewer Authority ("BASA") WW Operations	28	29	29
Elizabeth Borough Municipal Authority ("Elizabeth" or "EBMA") WW CSS Operations	0	3.25	3.25
Total Company	1,206	1,278	1,278

Some labor and labor-related costs are capitalized and added to the costs of utility plant. Therefore, a capitalization percentage is applied to total labor and labor-related costs to calculate the portion of those costs that are recorded as capital costs. The Company has calculated capitalization percentages based on the historic three-year average ratio (2023-2025) of direct labor dollars charged to capital to total direct labor costs. The capitalization percentages calculated in that manner are 42.81% for the Company's water operations and 19.78% for its wastewater operations. The complement of those percentages represents the portion of labor and labor-related costs recorded as an expense.

Salaries and Wages

Q. Please describe the types of pay PAWC employees receive.

A. There are three classifications of PAWC employees: collective bargaining unit ("CBU") hourly employees, non-collective bargaining unit ("non-CBU") hourly employees, and exempt employees. CBU hourly employees receive base pay, overtime pay, and, in some cases, other compensation (such as shift premiums and meal allowances) and are also eligible for performance pay. Non-CBU hourly employees receive base pay and overtime pay and are eligible for performance pay. Exempt employees receive base pay and are eligible for performance pay. Therefore, total wages or salaries for each classification of employees include fixed pay (base pay) and some form(s) of variable pay (e.g. overtime, shift pay and performance pay) for eligible employees.

Q. Please describe how the various components of pro forma salaries and wages are calculated.

A. Salary and wage expense has four components: (1) base pay; (2) overtime; (3) shift premium and meal compensation pursuant to the terms of applicable collective bargaining

agreements ("CBAs"); and (4) annual and long-term performance compensation for eligible employees. Each component is discussed in further detail below.

Base Pay – The HTY labor hours were annualized and adjusted to a normalized level. Regular working hours total 2,088 for all full-time hourly employees and 2,080 for all full-time exempt employees. These hours were then multiplied by the actual 2025 wage rates by employee position to determine an annualized level of expense. This amount was then adjusted using a historic three-year average (2023-2025) of base pay increases for non-CBU employees and exempt employees. To adjust the level of expense for CBU employees, the most recent CBAs that remain in effect were used to determine costs for each of the FTY and FPFTY. For those bargaining units for which CBAs expired, a historic three-year average (2023-2025) of contract wage increases was used to determine projected costs for the FTY and FPFTY. The Company's FPFTY annualizes the effects of the increases calculated using the methodologies described above. The details of these calculations, by employee position, are set forth in Exhibit No. 3-B.

Overtime – Overtime was calculated by starting with the historical three-year average (2023-2025) of overtime hours by position and multiplying those hours by the projected overtime wage rate for each employee position.

Shift Premium – CBU employees' CBAs provide wage premiums for employees working on uncommon shifts or when employees obtain certain licenses or complete certain training. Historical three-year average (2023-2025) amounts of shift premiums, licensing, and training premiums were determined on a per-employee basis and included in salary and wage expense for the FTY and FPFTY.

Meal Compensation – CBU employees' CBAs provide compensation for meals during extended shifts and, therefore, meal compensation is included in salaries and wage expense. Historical test year amounts of meal compensation were determined on a per-employee basis and included in salary and wage expense for the FTY and FPFTY.

Performance Pay – The last component of labor expense is the annual and long-term performance compensation for eligible employees. Performance pay was calculated on a position-by-position basis for eligible employees based on each position's target percent, or percentage of base salary that is provided if program goals are achieved, under both the Annual Performance Plan ("APP") and Long-Term Performance Plan ("LTPP"). The target percentage was multiplied by each eligible employee's pro forma base salary in the FTY and FPFTY to determine the cost of compensation under the APP and LTPP. In PAWC Statement No. 3, Mr. Runzer describes the performance pay program in more detail.

Group Insurance

Q. Please describe the components of the Company's group insurance expense.

A. Group insurance includes several insurance coverages that PAWC provides its employees. These can be grouped into two primary categories: (1) basic life, short-term disability, long-term disability, and accidental death and disability insurance ("AD&D"); and (2) medical, dental, prescription, and vision insurance.

Q. How was the pro forma adjustment for group insurance expense calculated?

A. Costs were calculated for the pro forma adjustment as follows:

- Basic life, short- and long-term disability and AD&D. The starting point is the 2025 premium rates for each position under the applicable insurance plans for CBU, non-CBU, and exempt positions.
- Medical, dental, and vision insurance. The Company's cost for this category of insurance is net of employee contributions. The total costs and employee contributions vary by plan type (e.g., family, employee, or employee plus spouse). Costs and contributions were calculated using the 2026 plan rates, on a position-by-position basis, taking into account actual employee plan selections.

Once the 2026 cost level was established, a historical three-year average of the change in Company costs for group insurance between 2023 and 2026 was applied to the annualized amount for 2026 in order to adjust the insurance expense to the level appropriate for the FPFTY.

Other Benefits

Q. Please describe the components of other benefits the Company provides and how the costs of those benefits were calculated.

A. Other benefits PAWC provides include savings programs, such as 401k plans, DCP, pension benefits, OPEBs, and the Company's ESPP. The costs of these benefits were calculated on a position-by-position basis. The calculations of the costs included in the Company's labor-related expense claims are described below.

401(k) – PAWC incurs 401(k) expense when it matches employee contributions to 401k retirement accounts. The matching amounts are determined by each employee's benefit group or hire date. For employees whose benefit group falls into an "original" category (including CBU employees hired before 2001 and non-CBU employees hired

before 2006), the Company matches 50% of the first 5% of the employee's contribution (for a maximum of 2.5%). For the remaining employees, the Company matches 100% of the first 3%, and 50% of the next 2% of the employee's contributions (for a maximum of 4%). Pro forma 401(k) costs were calculated for each position based on FTY wages, current employee contribution levels, and the level of match for the benefit group.

DCP – DCP, or Defined Contribution Plan, is a retirement savings program for employees not eligible for the defined benefit pension program. Under the DCP, PAWC contributes an amount equal to 5.25% of an employee's base pay into a retirement account. The pro forma DCP expense was calculated by multiplying the FTY and FPFTY regular time pay of each eligible position by 5.25%.

Pension – Certain Company employees, upon retirement, are eligible for pension benefits under a defined benefit plan. Covered employees include non-CBU employees hired before January 1, 2006, and CBU employees hired before January 1, 2001. Consistent with the methodology approved in PAWC's 2017 base rate case Docket No. R-2017-2595853, the Company calculated its pension expense claim in this case in accordance with Financial Account Standards Board Accounting Standards Codification Topic 715 or "ASC 715" (formerly Statement of Financial Accounting Standards 87).[1] The Company started with the report furnished by its actuary, Willis Towers Watson ("WTW"), that furnished pension costs for 2025 determined in accordance with ASC 715. From that report, the Company identified the service and non-service cost components of its pension

[1] Under ASC 715, net changes in the actuarial determination of pension and OPEB obligations and associated plan funding levels directly impact the amount reflected on a company's income statement for the applicable accounting period, which can be either expense or income.

costs. The service cost portion was reduced by the capitalization rate of 42.81% described above to determine the portion of total pension costs recorded as an expense.

In addition to the pro forma pension expense determined in the manner described above, the Company's claim reflects a credit for the annual amortization of a deferred pension asset that was created when the Company began using the accrual method of accounting, based on ASC 715, to calculate pension expense for ratemaking purposes in its 2017 base rate case. Prior to the 2017 case, the Company's pension expense claimed for ratemaking purposes had been based on its cash contributions to its pension plan. The amortization of the deferred pension asset is being continued at the level approved in PAWC's 2017 base rate case. The ten-year amortization began with the effective date of the rates set in that case and, therefore, will expire in 2028.

OPEB – Certain PAWC employees are eligible for OPEBs upon their retirement depending on their employment start date. Only non-CBU employees hired before January 1, 2002, and CBU employees hired before January 1, 2006 are eligible for OPEBs. The investments made to fund OPEBs are divided into three Voluntary Employees Beneficiary Association Plans ("VEBAs"): Post-Retirement Medical Benefits/Bargaining Unit, Post-Retirement Medical Benefits/Non-Bargaining Unit, and Life Insurance Benefits. In 2016 and 2018, American Water negotiated a cap on benefits in the Non-Bargaining Unit and Bargaining Unit VEBAs, respectively. OPEB expense is based on the accrual cost recognized under ASC 715, as projected by WTW for 2025. The 42.81% capitalization rate was applied to the service cost component that will be charged to capital.

In addition, for active bargaining unit employees covered under American Water's National Benefits Agreement who are not eligible for retiree medical benefits under the

OPEB plan, the Company makes an annual contribution of $600 per employee to a separate VEBA plan that is administered by the Utility Workers Union of America. That plan is designed to reimburse eligible participants for certain health care expenses they incur in retirement. A pro forma adjustment to reflect these contributions on behalf of eligible employees of the Company's Water Operations, Wastewater SSS General Operations, BASA Wastewater Operations, and Wastewater CSS Operations has been made to the Company's OPEB expense claim in this case.

ESPP – ESPP expense is incurred to fund the 15% discount on purchases of American Water stock by employees who are enrolled in the ESPP. This expense was calculated based on the FTY and FPFTY salaries and wages for each employee who participates in the plan. The employees' forecasted base compensation is multiplied by the percentage of base compensation each employee has selected to devote to purchasing American Water stock. That amount was then multiplied by the 15% discount on stock purchases to determine the pro forma expense for the ESPP.

Q. Please describe the Company's payroll tax expense.

A. Payroll tax expense consists of the federal and state taxes the Company pays based on its employees' salaries and wages. The Federal Insurance Contributions Act imposes taxes on employers for Old Age Survivors and Disability Insurance (or more commonly "FICA") and Hospital Insurance (or more commonly "FICA Medicare"). The Company is also required to pay Federal Unemployment Tax ("FUTA") and State Unemployment Tax ("SUTA"). Pro forma payroll taxes were calculated on a position-by-position basis using current 2025 tax rates and pro forma wages for the FTY and FPFTY. The current 6.2% FICA tax rate will apply to wages of up to $176,100 in 2025. The wage ceiling for applying

the FICA tax rate is estimated to increase to $187,060 for the FTY and $198,702 for the FPFTY, based on a three-year average (2023-2025) of historical actual increases in the wage ceiling for FICA tax. For the FTY and FPFTY, the Company applied the FICA Medicare tax rate of 1.45% to all wages, applied the SUTA tax rate of 2.18% to the first $10,000 of wages, and applied the FUTA tax rate to the first $7,000 in wages.

SERVICE COMPANY COSTS

Q. What kinds of support services does PAWC obtain from the Service Company?

A. The support services provided by the Service Company include customer service, water quality testing, environmental compliance, human resources, communications, information technology, finance, accounting, legal, engineering, supply chain, and risk management. As part of the broad range of services summarized above, the Service Company provides a variety of financial and accounting services for Pennsylvania-American that include payroll, human resources data management, utility plant accounting, cash management, general accounting and reporting, accounts payable, and tax accounting. As part of its customer-service function, the Service Company handles customer calls, billing, and collection activities for PAWC and American Water's other public utility subsidiaries. The customer service organization also handles customer inquiries and correspondence and processes service order requests.

In addition, the Service Company provides Field Resource Coordination which is responsible for tracking and dispatching service orders for PAWC's field representatives and distribution crews. The Service Company also operates the Central Laboratory located in Belleville, Illinois, which employs chemists, laboratory technicians, analysts, and support employees to perform water quality testing and research. The Central Laboratory

is certified by the United States Environmental Protection Agency, the Pennsylvania Department of Environmental Protection and the regulatory agencies of other states in which American Water's subsidiaries provide service. The Central Laboratory owns and uses state-of-the-art water testing equipment to test source water and finished water for all American Water's subsidiaries, including PAWC.

Q. What are the principal advantages of the support services that AWWSC provides on a centralized basis to Pennsylvania-American, other American Water utilities, and their customers?

A. PAWC receives access to highly trained professionals who possess expertise in various specialized areas, whose background, experience and training are focused on water and wastewater utility operations and who work exclusively for American Water's subsidiaries. Furthermore, the size of AWWSC and the scope of its operations have enabled it to assemble a uniquely qualified group of professionals who, through AWWSC, have a platform for sharing their extensive knowledge, expertise, and experience across the American Water system to the benefit of all of American Water's state-regulated utilities and their customers. The Company and customers benefit from getting these services and tapping into the expertise of AWWSC's personnel at cost. The Company also benefits from the size and breadth of American Water, which affords the Company increased purchasing power that it could not obtain on its own, and provides access to discounts on equipment and supplies needed for utility operations, including, for example, pipe, fittings, and water treatment chemicals. If PAWC were to try to maintain a full complement of comparably qualified personnel on its own payroll, the total cost the Company would incur to obtain the same level and quality of support services it receives from AWWSC likely

would be considerably higher. In this way, Pennsylvania-American achieves cost savings that it could not obtain if it were a stand-alone water company. Those cost savings are ultimately passed through to customers in rates.

Q. How is PAWC charged for the support services it receives from AWWSC?

A. The Service Company provides its services to PAWC at cost and issues monthly invoices. Under the Service Company's billing system, costs can be billed as direct charges to a single company or as charges reflecting an allocation among several companies. If the Service Company can identify costs that relate exclusively to PAWC, 100% of those costs are charged directly to Pennsylvania-American. Costs the Service Company incurs in rendering services in common to a group of companies and not exclusively to Pennsylvania-American are charged to each service recipient in the relevant group based on an allocation.

Q. How are Service Company costs allocated to PAWC?

A. Service Company costs are charged to PAWC and its affiliates using Tier One or Tier Two allocation factors. The Tier One allocation factor represents the allocation of costs between regulated and non-regulated companies. The allocation factors are based on cost-causation drivers for a particular service and include operating revenues, net property, plant and equipment and number of employees. The allocation is calculated using one or an applicable combination of these allocation factors. If a combination of allocation factors is used, each factor is equally weighted in the calculation. The Tier Two allocation factor is used to allocate regulated company costs to the regulated businesses that benefit from a service. Tier Two factors are primarily based on the number of customers served in the immediately preceding calendar year.

Q. What level of Service Company expense is Pennsylvania-American seeking in this case and how was it calculated?

A. The Company is seeking recovery of Service Company expense of $77.2 million for the FPFTY. The expense is divided into two categories consisting of labor and labor-related expenses and all other expenses. For the labor and labor-related portion, the expenses incurred for the HTY have been adjusted to annualize a base pay increase in January 2025 of 4.0% for non-CBU employees of the Service Company, and annual contract increases of 2.60% for CBU employees of the Service Company. For non-CBU employees, the HTY level of base pay was further adjusted to annualize base pay increases of 3.75% to calculate the base pay for the FTY and 3.90% for the FPFTY. For CBU employees, the HTY level of base pay was further adjusted to annualize annual base pay increases of 2.65% to calculate the base pay for the FTY and 2.62% for the FPFTY. For both CBU and non-CBU employees, the FTY and FPFTY percentages were calculated using historical three-year averages (2023-2025 and 2024-2026, respectively). Severance expense was adjusted using a historic three-year average. Additionally, adjustments were made to normalize pension and OPEB costs, to modify LTPP costs based on the latest compensation information, and to reflect the movement of employees between PAWC and the Service Company.

Q. Please explain the adjustment for employee movements between PAWC and AWWSC.

A. Eighteen PAWC positions in Compliance, Customer Advocacy, Engineering and Fleet Management were transferred to the Service Company during the HTY. The difference is reflected as an addition to support services expense to annualize the salary and benefits for

those employees to reflect a full year of compensation. The transferred employees are not reflected in PAWC's HTY employee level.

Q. What other adjustments were made to Service Company expense?

A. Costs pertaining to lobbying, charitable contributions, penalties, injuries, and damages have been removed and, therefore, are not included in the pro forma expenses reflected in the Company's expense claim in this case. Adjustments were also made to remove NAWC dues less additional employees and one-time costs related to a tax accrual, a cyber incident, and an executive discretionary payment. Additional adjustments were made for depreciation, interest associated with capital leases, postage, executive compensation, software costs and additional headcount.

RATE CASE AND REGULATORY EXPENSE

Q. Please explain the adjustment for regulatory and rate case expense.

A. These adjustments are being made to reflect and normalize the costs related to this rate case and to recover the annual amounts necessary to amortize other regulatory expenses that were incurred by the Company with the Pennsylvania Public Utility Commission's ("Commission's") prior approval.

The costs for preparing and litigating this rate filing consist of the costs associated with the Company's consultants and outside legal counsel. Costs for customer communications, mailings, legal notices, administrative fees, and miscellaneous expenses associated with this application are also part of the regulatory expense adjustment. Some of these costs have already been incurred. The Company's claim reflects its total costs, both incurred to date and estimated to be incurred through the completion of this case. PAWC proposes that these costs be normalized over a two-year period, which reflects the

average period of time in between the Company's last four base rate filings. Detail of the cost categories included in the projected rate case expense can be found in the Rate Case Expense section of Exhibit No. 3-B.

Q. Please identify the additional claims for regulatory expense the Company is making in this case.

A. The Company is claiming for recovery four other categories of regulatory expense. First, the Company is continuing the ten-year amortization of the costs it incurred for a Customer Class Demand Study performed in accordance with the terms of the Commission-approved settlement of PAWC's rate proceeding at Docket No. R-2011-2232243. The costs of that study were approved for recovery via a ten-year amortization, beginning in January 2018, as part of the Company's 2017 base rate case at Docket No. R-2017-2595853. Second, the Company is continuing the ten-year amortization of the costs incurred for the preparation, filing, litigation and resolution by settlement of the Company's petition at Docket No. P-2017-2606100 for approval of a plan to replace customer-owned lead service pipes. Those costs were approved for recovery via a ten-year amortization, beginning in January 2021, as part of the Company's 2020 base rate case, Docket No. 2020-3019369. Additionally, the Company is proposing the two-year amortization of costs for both the Customer Demand Feasibility Study and the System-Wide Max Hours Demand Study beginning in August 2026, as ordered in the Company's 2023 base rate case, Docket No. 2023-3043189.

Q. Has the Company allocated the pro forma rate case and regulatory expense?

A. Yes. The Company uses an allocation factor based on customer counts to apportion the projected rate case and regulatory expense to the individual water and wastewater

operations for which separate revenue requirement studies have been provided in Exhibit No. 3-A. The allocation factor will be explained in more detail below. The Rate Case Expense section of Exhibit No. 3-B shows the costs allocated to each separate revenue requirement study from applying this allocation factor.

PRODUCTION COSTS

Purchased Power Expense

Q. Please explain the methodology used to forecast purchased power expense.

A. Purchased power expense is incurred for treating, pumping and delivering water and collecting and treating wastewater. In order to forecast purchased power expense, HTY expenses were adjusted to remove closed accounts and credit balances, to annualize electricity expense for active accounts, and to reflect known changes in the prices charged by the Company's electricity generation suppliers ("EGSs") and in the rates of the electric distribution companies ("EDCs") that furnish distribution service. Changes experienced during the HTY and projected to occur during the FTY and FPFTY were used to derive the expense levels for those years.

The Company has contracted with multiple EGSs to supply the Company's electric generation. The contract prices that were used to calculate electric expense for the FTY and FPFTY were from contracts that the Company successfully obtained through its competitive energy procurement process described by PAWC witness Jim Runzer in PAWC Statement No. 3. For the distribution and transmission portions of the Company's bills, the applicable EDC's distribution and transmission rates and applicable riders and surcharges/credits in effect as of June 30, 2025, were reflected to determine total purchase

power expense. The purchased power adjustments are summarized in Exhibit No. 3-A, and supporting workpapers are provided in Exhibit No. 3-B.

Purchased Water Expense

Q. Please explain the methodology used to forecast purchased water expense.

A. Purchased water expense is composed of two components: contractual usage and diversion rights. The annualized usage levels from all contracted suppliers in the HTY were priced at the applicable supplier's rates effective in the FTY, and those rates were used to annualize purchased water expense for the FTY and the FPFTY. The purchased water adjustments are summarized in Exhibit No. 3-A and supporting workpapers are provided in Exhibit No. 3-B.

Chemical Expense

Q. Please explain the methodology used to forecast chemical expense.

A. PAWC uses various chemicals for water and wastewater treatment. In order to obtain the best available pricing, the Company participates in American Water's system-wide competitive bidding process and enters into unit-price contracts with the successful bidders for the chemicals needed at its water and wastewater treatment facilities throughout Pennsylvania. Chemical usage levels were adjusted in three respects. First, adjustments were made to eliminate the chemicals that are no longer being used as of June 2025 and to add chemicals the Company will begin using for the first time starting in or after July 2025. Then, usage levels were adjusted based on known and measurable changes that occurred in the HTY or changes that are projected to occur in the FTY and FPFTY.

Contract prices effective on July 1, 2025 were applied to the adjusted levels of chemical usage to project the FTY expense claim. To determine chemical expense for the

FTY and FPFTY, chemical costs were increased by a percentage for each chemical family each year. The adjustments for chemical expenses for all the Company's water and wastewater systems are summarized in Exhibit No. 3-A, and supporting workpapers are included in Exhibit No. 3-B.

Change in Consumption

Q. Please explain the adjustment necessary to account for changes in customer water consumption.

A. PAWC Exhibit No. 3-A sets forth an adjustment to operating expenses to reflect changes in power and chemical costs due to changes in pro forma water consumption, including the decline in residential and commercial usage discussed in detail by Company witness McClellan in PAWC Statement No. 10. The adjustment was calculated by computing the ratio of HTY power and chemical costs to actual HTY consumption. This ratio was then applied to the projected change in consumption between the HTY and FTY, and the FTY and FPFTY. The adjustment was applied to both existing water and wastewater operations. Supporting details are included in Exhibit No. 3-B.

Waste Disposal

Q. Please explain the methodology used to forecast waste disposal expense.

A. The Company's claims for waste disposal expenses are based on the HTY level of expense, increased by a three-year average (2023-2025) change in expense for the FTY and FPFTY. The waste disposal adjustments are summarized in Exhibit No. 3-A. Supporting workpapers are included in Exhibit No. 3-B.

OTHER OPERATION AND MAINTENANCE EXPENSES

Transportation Expense

Q. Please explain the methodology used to forecast transportation expense.

A. Transportation expense includes the fleet management cost per vehicle, costs for fuel, titling and registration fees, maintenance expense, and reimbursement for Company use of personal vehicles. The forecast of the fleet management expense is based on the number of vehicles claimed in FTY and FPFTY. The changes in the number of vehicles from the HTY level are reflected in the forecast of costs for fuel expense, titling and registration fees, and maintenance expense. Additionally, these costs, along with the reimbursement for personal use of Company vehicles, were adjusted by using a three-year average (2023-2025) CPI Transportation Services factor for the FTY and FPFTY (6.94%).[2] A portion of the transportation costs is capitalized and, therefore, excluded from O&M expense. The Company's adjustments to transportation expense are shown in Exhibit No. 3-A. Detailed supporting calculations are provided in Exhibit No. 3-B.

Insurance Other Than Group

Q. Please explain the methodology used to forecast insurance other than group insurance.

A. PAWC incurs costs related to several types of insurance, including Auto Liability, General Liability, Excess Liability, Workers' Compensation, and Property. The Company's General Liability, Auto Liability and Workers' Compensation premiums are based upon a combination of loss experience (50%) and exposure (50%). The loss experience is generally based upon a five-year historical average. The five-year average is used to

[2] http://data.bls.gov/timeseries/CUSR0000SAS4?data_tool=XGtable.

normalize losses in any particular year. This is consistent with the commercial insurance market underwriting practice. The Company also has other policy coverages such as Directors and Officers Liability, Employment Practices, Fiduciary, Special Contingency Risk, Comprehensive Crime, Law Liability, Pollution Legal Liability, Cyber Liability, and Unmanned Aircraft/Drones. The FTY expense represents an increase from the HTY based upon the five-year average expense increase excluding casualty reserve adjustments (8.01%) applied to insurance coverage expenses excluding casualty reserve and accruals. The total FTY Workers' Compensation coverage cost was then multiplied by the three-year average labor capitalization ratio as of end of HTY, June 30, 2025, to eliminate the capitalized portion of Workers' Compensation coverage cost not charged to operating expenses. The insurance other than group expense for the FTY and FPFTY was allocated between water and wastewater operations based on allocation Factor 4 (Depreciated Utility Plant in Service as of end of HTY, June 30, 2025). The development of the capitalization percentage is discussed above in the Labor and Labor-Related Expenses section. The factors used to allocate common costs between water and wastewater operations are discussed in further detail later in my testimony. The Company's adjustments to insurance other than group expense are shown in Exhibit No. 3-A. Detailed supporting calculations are provided in Exhibit No. 3-B.

Rent Expense

Q. Please explain the Company's adjustment to rent expense.

A. The Company's specific adjustments to rent expense reflect changes projected to occur including lease escalation clauses in the FTY and FPFTY in current lease agreements for water and combined sewer system operations. The Company's adjustment to rent expense

is shown in Exhibit No. 3-A. Detailed supporting calculations are provided in Exhibit No. 3-B.

Uncollectible Accounts Expense

Q. Please describe the Company's proposed level of uncollectible expense reflected in PAWC's revenue requirement for the fully projected future test year.

A. PAWC calculated its claim for uncollectible accounts expense using a historic three-year ratio of net write-offs as a percentage of sales revenues. As shown below, the uncollectible accounts rate (1.097%) was calculated using the Company's actual write-off experience for the July 1, 2022 through June 30, 2025 period divided by PAWC's total billed revenues for the same period.

	July 1, 2022 to June 30, 2023	July 1, 2023 to June 30, 2024	July 1, 2024 to June 30, 2025	Three Year Average
Net Write-offs	$9,374,665	$10,273,763	$12,698,533	$10,782,320
Total Billed Revenues	$886,675,101	$971,802,515	$1,090,166,730	$982,881,449
Total	1.057%	1.057%	1.165%	**1.097%**

MISCELLANEOUS EXPENSES

Q. Please explain what is included in the Miscellaneous Expense Adjustment.

A. Exhibit No. 3-A sets forth items that are being adjusted or eliminated from the Company's O&M claim in this proceeding.

First, I will discuss deductions reflected in the Miscellaneous Expense Adjustment. The Company eliminated expense items such as donations, lobbying expenses, and fines that were incurred during the HTY. Additionally, duplicative expense items such as pension and OPEB that have been included in the development of the Company's claim for ongoing water expense levels have been eliminated (Exhibit No. 3-A Water Operations). Costs associated with temporary employees were excluded from the

Company's claim because the need for these employees will be significantly reduced by the full-time staffing levels reflected in the salary and wage claim in this case. This part of the adjustment assumes recognition in this proceeding of the requested staffing levels. An adjustment to the cost of credit card and e-check transaction fees has been calculated using the projected residential customers as of the FTY and FPFTY.

For Water Operations, the Company removed a one-time cost for a cancelled project. The Company has reduced per-book severance costs, as well as injuries and damages, to reflect a normalized level that is based on a historic three-year average (2023-2025). Additionally, the Company has included an adjustment in Exhibit No. 3-A to reflect the allocation of a portion of the cost of the Capital Campus in Mechanicsburg from Water Operations to Wastewater SSS General Operations, BASA Wastewater Operations, and Wastewater CSS Operations.

Second, the Miscellaneous Expense Adjustment also includes additions to the Company's O&M claim for water operations. The Company added costs associated with the revolving line of credit because the costs were reclassified from interest expense to operating costs.

Finally, the Company has included costs related to the Arrearage Management Program ("AMP"). The total cost of discounts and arrearage forgiveness is based on the average number of customers that received credits in the HTY, adjusted based on the monthly fluctuation of participants, multiplied by the annual credits. The adjustment also includes monthly costs provided by Dollar Energy, which facilitates the Company's AMP and H2O Bill Discount Program.

ACQUISITION O&M EXPENSES

Q. Please explain what is included in the Acquisition O&M Adjustment.

A. The Company made adjustments to annualize the O&M expenses not fully recognized in the HTY for the Company's acquisitions, as follows:

> **Water Operations**: the water assets of Farmington Township (acquisition closed on November 21, 2024), East Dunkard Water Authority (acquisition closed on April 29, 2025), Audubon Water Company (merger effective May 29, 2025), Manwalamink Water Company (merger effective June 25, 2025), Corner Water Company (anticipated acquisition close in November 2025) and Appalachian Utilities, Inc. (acquisition closed on October 27, 2025).
>
> **Wastewater SSS General Operations**: the wastewater assets of Sadsbury Township (acquisition closed on October 31, 2024); Farmington Township (acquisition closed on November 21, 2024) and Manwalamink Sewer Company (merger effective June 25, 2025)
>
> **Wastewater BASA Operations:** the wastewater assets of BASA (acquisition closed on October 29, 2024).
>
> **Wastewater Elizabeth CSS Operations**: the wastewater assets of EBMA (anticipated acquisition close in December 2025).

Details supporting these adjustments are provided in Exhibit No. 3-B.

ALLOCATION OF COSTS BETWEEN WATER AND WASTEWATER OPERATIONS

Q. Please describe the Company's approach to allocating costs between water and wastewater operations in this rate proceeding.

A. The Company is proposing to allocate costs between water and wastewater operations utilizing the same allocation methodology the Company used in its last base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190.

Q. Please describe the cost categories that fall under the term "common costs".

A. The costs classified as "common costs" include Service Company expenses (including postage and customer accounting costs), insurance other than group, rate case expense and

regulatory expense, and the costs associated with the PAWC Corporate Headquarters (Capital Campus) located in Mechanicsburg, Pennsylvania.

Q. What is the methodology used by the Company to allocate common costs between its water and wastewater operations?

A. The Company allocates the above categories based on four different factors, as shown in Schedule LNO-1.

Factor 1 – Customers (for Service Company and Customer Accounting). This factor was calculated based on the number of customers as of June 30, 2025. In allocating costs to PAWC, the Service Company identifies customers that receive both water and wastewater service from the Company. These accounts are not treated as two separate customers in the customer-count used to allocate Service Company costs. Instead, each dual service customer is assigned the value of 1.05 in the count of total Company customers and the value of 0.05 in the count of wastewater customers. PAWC used the same convention in allocating costs between water and wastewater operations. The dual service customers counted in the manner explained above plus wastewater-only customers are summed to arrive at the wastewater customer count used for the customer-based allocation.

Factor 2 – Customers (for Rate Case and Regulatory Expense). This calculation is based on the total number of customers for each water or wastewater system and allows for subsets of allocations based on water and wastewater SSS, water and wastewater CSS, and wastewater SSS and wastewater CSS customers. The breakdown of this level is necessary, as there are certain rate case expense components that only relate to specific customer types. For example, cost of service and rate design activities are completed for water and

wastewater SSS customers, but separately for wastewater CSS customers. The application of this allocation factor is shown in the Rate Case Expense section of Exhibit No. 3-B.

Factor 3 – Customers (for PAWC's Corporate Headquarters (Capital Campus)). This allocation is based on each water or wastewater system's percentage of the Company's total customers as of June 30, 2025.

Factor 4 – Depreciated Cost of Utility Plant in Service (for Insurance Other Than Group). This factor is based on the depreciated original cost of total net utility plant in service as of June 30, 2025 for each water or wastewater system. The percentages of utility plant are applied to the pro forma Insurance Other Than Group expenses claimed by the Company to determine the portion of total expenses allocated to water and wastewater operations. The Company's expense for Insurance Other than Group consists of property, vehicle and general liability, which closely aligns with plant assets.

PROPERTY TAXES AND GENERAL ASSESSMENTS

Q. Please explain the adjustments to claims for property taxes.

A. Public Utility Realty Tax ("PURTA") tax is imposed on certain real property dedicated to utility water service in Pennsylvania based upon the fair market value of such property, as determined by applying per-county common level ratios to the assessed values of the property. In Pennsylvania, property taxes imposed on real property not subject to PURTA are administered at the county level. In every county, the sum of local tax rates (school taxes, municipal taxes and county taxes) is applied to the assessed value of each property. However, each county has its own system for determining assessed value. The Company's claims for its Water Operations, Wastewater SSS General Operations, and Wastewater CSS Operations were calculated based on the ratio of actual 2024/2025 tax liability to tax base.

This ratio was applied to the Company's pro forma claim for property tax eligible utility plant at June 30, 2026 and June 30, 2027. These calculations are detailed in Exhibit No. 3-A, Pennsylvania Property Tax under the section for Taxes Other Than Income. The Company's claim for its BASA and Elizabeth wastewater operations is included as part of the Acquisition O&M Adjustments in Exhibit No. 3-A and are described above.

Q. Please explain the adjustment for General Assessments.

A. The General Assessments are imposed on regulated utilities to provide funding for the Commission and Damage Prevention Committee, the Office of Consumer Advocate, and the Office of Small Business Advocate. The General Assessment rates are applied to a tax base consisting of revenue from water and wastewater service. To calculate pro forma General Assessments, the current assessment rates from the fiscal year July 1, 2025 to June 30, 2026 were applied to a tax base consisting of pro forma sales revenue under present and proposed rates as shown on Exhibit No. 3-A under the respective rate base sections. The Company will update these adjustments with the new General Assessment rates once they are available. Backup for the calculation of these adjustments is provided in the Company's Exhibit No. 3-A under the respective rate base sections.

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Lori O'Malley**, hereby state that the facts set forth in the pre-marked Statement No. 6 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Lori O'Malley

Allocation Factors for Common Costs to be Allocated from Water to Wastewater
Pennsylvania-American Water Company

Factor 1: Customers (for Service Company and Customer Accounting)

As of 06/30/25	Total Customers	Dual Water/Wastewater Customers	Wastewater Only Customer Equivalent (5% of Dual Customers)	Wastewater Only	Total Customers For Allocation (Wastewater: D+E)	Allocation Factor
Water Operations	694,439				694,439	95.3%
Wastewater SSS General Operations	57,516	37,920	1,896	19,596	21,492	2.9%
BASA WW Operations	15,813	15,461	773	352	1,125	0.2%
Wastewater CSS Operations	42,903	32,916	1,646	9,987	11,633	1.6%
Total	810,671	86,297	4,315	29,935	728,689	100%

Factor 2: Customers (for Rate Case and Regulatory Expense)

As of 06/30/27	Total Customers	Allocation Factor	Water	WW SSS Only	W & WW SSS Only	WW CSS
Water Operations	701,264	85.6%	100.0%		92.4%	
Wastewater SSS General Operations	57,851	7.1%		100.0%	7.6%	
BASA WW Operations	15,813	1.9%				
Wastewater CSS	43,304	5.3%				100.0%
Elizabeth Borough WW CSS	669	0.1%				
Total	818,902	100.00%	100%	100%	100%	100%

[1] Includes Manwalamink, Appalachian & Corner Water in Water Operations and Manawalamink WW in Wastewater SSS General Operations.

Factor 3: Customers (for Pennsylvania-American Corporate Headquarters -Capital Campus)

As of 06/30/25	Total Customers	Allocation Factor
Water Operations	694,439	85.7%
Wastewater SSS General Operations	57,516	7.1%
BASA WW Operations	15,813	2.0%
Wastewater CSS Operations	42,903	5.3%
Total	810,671	100.00%

Factor 4: Depreciated Utility Plant in Service (Insurance Other Than Group)

As of 06/30/25	**Depreciated Utility Plant in Service**	**Percentage**
Water Operations	5,688,059,616	79.0%
Wastewater SSS General Operations	717,362,617	10.0%
Wastewater BASA General Operations	226,837,897	3.2%
Wastewater CSS Operations	566,427,234	7.9%
Total Net Utility Plant in Service	7,198,687,364	100.0%

[1] 5% is the percentage used per the Service Company methodology of qualifying a dual service customer. The Massachusetts Formula approach supports that dual service customers be counted as one customer plus 5% of another customer.
The Massachusetts Formula includes three factors: gross property, plant and equipment, direct labor expenses, and gross revenues

Factor 4: Depreciated Utility Plant in Service (Insurance Other Than Group) Schedule LNO-1
Pennsylvania-American Water Company Page 2 of 2

As of June 30, 2025

	Water Operations	Wastewater SSS General Operations	Wastewater BASA General Operations	Wastewater CSS Operations	Company Total
Non-Depreciable Plant	31,345,517	16,212,406	13,283,700	5,076,748	65,918,370
Depreciable Plant	7,365,561,739	1,002,600,579	216,442,587	873,042,996	9,457,647,901
Total Utility Plant In Service	7,396,907,255	1,018,812,985	229,726,287	878,119,744	9,523,566,271
Deduct:					
Contributions In Aid Of Construction	303,343,487	50,775,567	-	12,086,599	366,205,654
Customer Advances For Constructior	68,355,077	1,543,112	-	-	69,898,188
Excluded Property	1,558,014	-	-	-	1,558,014
Sub-Total	373,256,578	52,318,679	-	12,086,599	437,661,856
Net Utility Plant In Service	7,023,650,677	966,494,306	229,726,287	866,033,145	9,085,904,415
Accumulated Depreciation	1,335,591,061	249,131,689	2,888,390	299,605,911	1,887,217,052
Depreciated Utility Plant In Service	5,688,059,616	717,362,617	226,837,897	566,427,234	7,198,687,364
Percentage of Total	79.0%	10.0%	3.2%	7.9%	100.0%

Statement No. 7

Wieczenski

PAWC STATEMENT NO. 7

DIRECT TESTIMONY

OF

DON WIECZENSKI

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S ACQUISITIONS
AND DEMAND BASED WASTEWATER RIDERS AND RECEIVERSHIP
TARIFF PROVISIONS

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF DON WIECZENSKI

INTRODUCTION

Q. What is your name and business address?

A. My name is Don Wieczenski and my business address is 300 Galley Road, McMurray, PA 15317.

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

A. I am employed by Pennsylvania-American Water Company ("PAWC" or the "Company") as Senior Director of Business Development.

Q. What are your responsibilities as Senior Director of Business Development?

A. I manage a team of Business Development professionals. The team's responsibilities include developing business opportunities including merger and acquisition opportunities that fit the company's growth strategy and submitting applications to the Pennsylvania Public Utility Commission ("Commission") to acquire said acquisition. The team develops and maintains necessary contacts to stay abreast of new business opportunities. The team manages the acquisition from initial contact, responding to Requests for Qualifications, Requests for Proposals, Requests for Bids, contract negotiation, preparation of the Application for submission to the Commission and manages the workflows required to close the acquisition. These responsibilities necessitate that I maintain a working knowledge of regulatory and technical developments, recent technologies and current trends as they affect the water and wastewater utility industries, and that I be familiar with legislation, regulations and public policy affecting business opportunities.

Q. Please describe your professional education and experience.

A. I earned a Bachelor of Science in Mechanical Engineering from the University of Pittsburgh in 1990 and a Master of Science degree in Mechanical Engineering from Penn State University in 1992. Prior to my role as Senior Director of Business Development for PAWC, I served as Director of Business Development for PAWC. In that role, my primary responsibilities included developing acquisition opportunities in Western Pennsylvania. Prior to that role I worked as Senior Manager of Business Development for American Water Works Company, Inc. ("American Water"). In that role, my primary responsibilities included business development and business incubation for various subsidiaries of American Water including PAWC, New York-American Water, American Water's Military Service Group, American Water's Homeowner's Service Group, American Water's Shale Development Group and American Water's Keystone Clearwater subsidiary. I was responsible for vetting technical and business issues in supporting these subsidiaries while managing a team that executed pilot projects and strategy development. Before joining PAWC, I served in various positions with Curtiss-Wright Corporation, EMD division and Salem Corporation, Salem Furnace Division. In my career, I've held leadership roles in Engineering Management, Program Management, Project Management and Business Development. The industries that I have served include the Commercial Nuclear Industry, the Defense Industry, the Steel Industry, the Oil and Gas Industry and the Water and Wastewater Industries as an employee of PAWC and American Water.

Q. Have you previously testified before the Commission?

A. Yes. I submitted testimony on behalf of PAWC's proposed acquisition of the water distribution system and the wastewater collection and treatment system of Farmington Township, Docket Nos. A-2023-3042567 and A-2023-3042587.

Q. What is the scope of your Direct Testimony?

A. I will discuss the water and wastewater system acquisitions that PAWC has included in this base rate case and the Company's request for acquisition adjustments pursuant to 66 Pa. C.S. § 1327 (relating to acquisition of water and sewer utilities) and 52 Pa. Code § 69.711 (statement of policy regarding small nonviable water and wastewater systems). I will also explain the Company's proposed tariffs establishing a negotiated wastewater rate for industrial and large governmental customers. Finally, I will explain a tariff provision addressing PAWC's powers and duties when the Commission appoints it to serve as a Receiver for another utility system.

ACQUISITIONS INCLUDED IN THIS BASE RATE CASE

Q. What acquisitions are being included for the first time in base rates in this case?

A. PAWC has included the following acquisitions in this base rate case:

(1) Butler Area Sewer Authority (wastewater);

(2) Elizabeth Borough Municipal Authority (wastewater).

(3) Sadsbury Township Municipal Authority (wastewater);

(4) Farmington Township (water and wastewater);

(5) Audubon Water Company (water);

(6) East Dunkard Water Authority (water);

(7) Manwalamink Water Company and Manwalamink Sewer Company;

(8) Appalachian Utilities, Inc. (water); and

(9) Corner Water Supply and Service Corporation (water).

Q. Please provide a detailed description of these acquisitions.

A. **Butler Area Sewer Authority ("BASA"):** On November 16, 2023, the Commission entered an Opinion and Order approving this acquisition pursuant to Section 1329 of the Pennsylvania Public Utility Code ("Code"), 66 Pa. C.S. § 1329. The Commission's decision was appealed to the Commonwealth Court of Pennsylvania ("Commonwealth Court"), which dismissed the appeal. *Center Tp., Butler County v. Pa. Pub. Util Comm'n and Summit Tp., Butler County v. Pa. Pub. Util. Comm'n,* Docket Nos. 1459 C.D. 2023 and 1460 C.D. 2023 (Aug. 9, 2024). This decision was not appealed to the Supreme Court of Pennsylvania ("Supreme Court"). Consequently, the Commission's decision became final and unappealable. PAWC and BASA closed on the acquisition on October 29, 2024. The BASA system is a regional wastewater service provider in Butler County, providing wastewater service to the City of Butler, the Township of Butler, and portions of the Townships of Center, Summit, Connoquenessing, and Oakland, as well as the Borough of East Butler. As of June 30, 2023, the BASA system furnished wastewater service to approximately 14,755 customers. It has no bulk service agreements with any contributing municipalities.

The BASA system is a sanitary-only system; there are no combined sewers in the system. The system consists of 224 miles of interceptor sewers, eight miles of force mains, twenty-three pump stations, seven flow equalization tanks, and a wastewater treatment plant ("WWTP") that has a design and permitted average daily flow capacity of

10.0 million gallons per day ("MGD") and a rated maximum flow capacity of 28.0 MGD. BASA also owns nearly 6,500 manholes.

Public benefits of the transaction include:

- the promotion of the Commission's policy favoring regionalization and consolidation of water/wastewater systems and the General Assembly's policy goals when it enacted Section 1329;
- the Commission will now regulate the system, giving BASA's customers access to the Commission, the OCA, the OSBA and I&E;
- PAWC will expand eligibility for hardship grants and will contribute $3,500,000, over five years, to its hardship grant program, which would not be recoverable in rates; and
- PAWC will make capital improvements to the system to address long-standing environmental issues.

Elizabeth Borough Municipal Authority ("EBMA"): By Order entered October 9, 2025, the Commission approved PAWC's acquisition of EBMA's wastewater collection and treatment system pursuant to Section 1329. The acquisition is scheduled to close on December 16, 2025. The EBMA system is located in Allegheny County. As of December 31, 2024, the system directly served approximately 672 customers in Elizabeth Borough and, pursuant to several bulk agreements, approximately 1,504 indirect customers in Elizabeth Township, Lincoln Borough and Forward Township. The system consists of sanitary sewers, combined sewers, interceptors, five combined sewer outfall/regulator structures, and a WWTP.

Public benefits of the acquisition include:

- Portions of the sales proceeds will be paid to EBMA, Elizabeth Borough, Elizabeth Township, and Forward Township all of which will use the funds to benefit the public in those communities;
- Approval of the settlement will gradually increase rates for EBMA customers, whereas disapproval would result in EBMA substantially increasing rates for those customers in the near term;
- EBMA's customers will gain access to PAWC's customer assistance programs ("CAPs");

- PAWC will make a $100,000 contribution to its Hardship Fund either in one payment or in installments over the first five years following closing.

Sadsbury Township Municipal Authority ("STMA"): By Order entered September 12, 2024, the Commission approved PAWC's acquisition of STMA's wastewater collection and conveyance system pursuant to Section 1102 of the Code, 66 Pa. C.S. § 1102. PAWC and STMA closed on the acquisition on October 31, 2024.

The STMA wastewater collection and conveyance system serves approximately 226 residential and 26 commercial customers in Sadsbury Township, Lancaster County. Treatment service is provided by Christiana Borough Authority and the Township of Salisbury.

Public benefits of the transaction include:

- STMA's customers will receive service from a large, financially sound company with the employees and equipment to ensure that customers receive high quality wastewater service meeting federal and state requirements;
- PAWC's experience in operating wastewater systems will result in efficiencies;
- Other efficiencies will result from economies of scale, due to PAWC's greater purchasing power; and
- STMA's customers will benefit from an expanded customer base, allowing costs to be spread among a larger number of customers, which helps to protect customers from dramatic price spikes.

The purchase price for the system is $990,000. On November 7, 2024, PAWC filed an Original Cost Study of the system. The original cost of the system was determined to be $2,451,913 and the depreciated original cost was $1,976,073. The depreciated original cost of the assets included in this transaction is more than the purchase price, therefore, PAWC will amortize the difference between what was paid and the cost of the assets over ten years, thus lowering expenses for the Company's existing customers.

Farmington Township ("Farmington"): By Order entered September 26, 2024, the Commission approved PAWC's acquisition of Farmington's wastewater collection, conveyance and treatment system (Docket No. A-2023-3042587) and its water distribution system (Docket No. A-2023-3042567), pursuant to 66 Pa. C.S. § 1102. PAWC and Farmington closed on this acquisition on November 21, 2024.

The Farmington wastewater system serves approximately 448 customers in Farmington Township, Clarion County. The system consists of a WWTP, four pumping stations, approximately 340 grinder pumps and 14 miles of collection mains. The water distribution system serves approximately 464 customers in the township and consists of 16 miles of water mains, 70 water hydrants and one storage tank.

Public benefits of the acquisition include:

- Farmington's customers will receive service from a large, financially sound company with the employees and equipment to ensure that customers receive high quality wastewater and water services meeting federal and state requirements;
- The water distribution system will be folded into PAWC's Clarion water system, which will create cost-savings;
- PAWC's experience in operating wastewater systems will result in proper adherence to environmental regulations;
- Farmington's WWTP was projected to be hydraulically overloaded within the next five years. PAWC has the necessary capital and expertise to reduce or eliminate the stormwater infiltration and inflow, which reduces the potential for overloading;
- Farmington does not have the necessary personnel or financial resources to maintain the water system or wastewater system;
- Efficiencies will result from economies of scale due to PAWC's greater purchasing power;
- PAWC offers CAPs, whereas Farmington does not;
- Farmington's customers will benefit from an expanded customer base, allowing the costs to be spread among a larger number of customers, which helps to stabilize rates over the long term; and
- Farmington will be able to use the proceeds of the sale to retire all debt associated with both systems, thus eliminating a significant burden from the township budget.

The total purchase price for both systems is $5,545,000. On November 21, 2024, PAWC filed an original cost study showing that the original cost of the wastewater system was $5,683,299 and the depreciated original cost was $3,960,307. Also on November 21, 2024, PAWC filed an original cost study showing that the original cost of the water system was $3,110,083 and the depreciated original cost was $2,484,712. PAWC will pay slightly more than the depreciated original cost of the assets, therefore PAWC is requesting an acquisition adjustment on the water system pursuant to 66 Pa. C.S. § 1327 (relating to acquisition of water and sewer utilities) and 52 Pa. Code § 69.711 (statement of policy regarding small nonviable water and wastewater systems).

Audubon Water Company ("AWC"): By Order entered January 23, 2024, the Commission approved PAWC's acquisition by merger of AWC's water distribution and treatment system pursuant to Section 1102 of the Code. Pursuant to the Merger Agreement, AWC first merged with American Water's AWC Acquisition Company, LLC, with AWC as the surviving corporation. AWC then merged with PAWC. The merger of AWC with and into PAWC was effective as of May 29, 2025.

The AWC system is located in Montgomery County and serves approximately 2,651 residential customers, 167 commercial customers, 90 private fire customers, 29 multi-family dwelling customers, 3 public customers, and 1 public fire customer primarily located within Lower Providence Township. The AWC system consists of two water systems that are not interconnected with each other. The main system supplies the town of Audubon and the second system serves the Valley Forge Crossing Trailer Park. AWC's primary source of supply is from 15 groundwater wells located within its service area. The main AWC system has six storage tanks, five booster pump stations, 160 fire hydrants and

a distribution network of approximately 40 miles of water mains. There are thirteen water treatment facilities associated with the ground water systems for the AWC system.

AWC and American Water entered into a Merger Agreement pursuant to which all issued and outstanding shares of the capital stock of AWC would be cancelled and converted to the right to receive American Water Common Stock equal to a *pro rata* portion of the merger consideration identified in the Merger Agreement. The issued and outstanding shares of AWC's capital stock were surrendered to American Water in exchange for American Water Common Stock in accordance with the Merger Agreement.

At closing, a number of shares of American Water Common Stock equal to the Contingent Escrowed Shares identified in the Merger Agreement (value of $2,000,000) were held in escrow. The Merger Agreement provided that PAWC will seek distressed utility treatment under 66 Pa. C.S. § 1327(a) for the AWC system in its next rate case. If the Commission grants 1327(a) treatment and some or all of the difference between the depreciated original cost of the assets and the purchase price is approved for inclusion in rate base, American Water will release the Contingent Escrowed Shares to AWC in a corresponding percentage in an amount up to $2,000,000 upon entry of a final, non-appealable Commission order. If the Commission does not grant the request for 1327(a) treatment, the purchase price for AWC will be $6,000,000 and the Contingent Escrowed Shares will be returned to American Water.

PAWC has included in this case the original cost and accumulated depreciation of the AWC system. As explained in the testimony of PAWC witness Mr. Deason, the

Company proposes to amortize the difference between the depreciated original cost and $3,600,000[1] over a ten-year period.

Public benefits of the acquisition include:

- The water distribution system can eventually be fully integrated into PAWC's Norristown and/or Royersford systems to eliminate the need to draw water from AWC's insufficient and contaminated wells;
- PAWC's experience in operating water systems will result in proper adherence to environmental regulations;
- If the transaction does not occur, the capital investment needed in this system will significantly increase rates for AWC customers;
- Efficiencies will result from economies of scale due to PAWC's greater purchasing power; and
- PAWC offers CAPs whereas AWC does not.

East Dunkard Water Authority ("East Dunkard"): PAWC served as Receiver of East Dunkard beginning on February 9, 2024 as authorized by both the Commission[2] and the Commonwealth Court. PAWC filed an Application to acquire the East Dunkard system on June 21, 2024. By Order entered on March 13, 2025, the Commission approved PAWC's acquisition of the East Dunkard system pursuant to Section 1102. Closing occurred on April 29, 2025.

The East Dunkard system is located in Greene County and serves approximately 1,492 residential customers, 79 commercial customers and 92 public fire hydrants. The

[1] In the Joint Petition for Approval of Settlement of All Issues ("AWC Settlement") filed at Docket Nos. A-2023-3043194 and A-2023-3043196, PAWC agreed to limit the amount it requests to add to rate base for the AWC System to $3,600,000 as opposed to $7,200,000. By Order entered January 23, 2025, the Commission approved the AWC Settlement.

[2] The Commission's Receivership Order at Docket No. P-2023-3043950 allowed PAWC to charge EDWA reasonable rates for all services rendered to or for East Dunkard as Receiver. It also allowed PAWC to establish a deferred expense account for expenses incurred by East Dunkard that are payable to the Receiver. In addition, operating expenses and capital expenses incurred by PAWC are eligible for deferred accounting treatment and may be charged to a deferred expense account. Finally, the Commission's Receivership Order allowed PAWC to establish a deferred expense account for expenses incurred by the Receiver, including prudent and reasonable legal expenses.

system includes a water treatment plant, approximately 230 miles of water mains, six booster pump stations and ten finished water storage tanks.

The East Dunkard system is a troubled system with a long history of water quality issues and environmental non-compliance. Public benefits of the acquisition include promoting the people's right to clean, potable water and a clean environment. In addition:

- The acquisition will result in better water service for East Dunkard's customers;
- The system will become part of a system with a larger customer base, allowing East Dunkard's customers to share the costs of improving and operating the system with many other customers;
- PAWC's existing water customers will also benefit from the larger customer base, because it will allow the costs of operating and improving PAWC's system to be shared with a greater number of customers;
- PAWC's existing wastewater customers will benefit because, by adding more water customers to PAWC's system, the acquisition will help keep rates stable for PAWC's wastewater customers because a portion of the wastewater revenue requirement can be spread among more water customers.

Manwalamink Water Company ("MWC") and Manwalamink Sewer Company ("MSC") (collectively "Manwalamink"): By Order entered March 27, 2025, the Commission approved PAWC's acquisition by merger of Manwalamink pursuant to Section 1102 of the Code. PAWC acquired all of the issued and outstanding capital stock of Manwalamink for a purchase price of $3,400,000. PAWC allocated the purchase price as follows: $1,809,000 for the MWC water system and $2,191,000 for the MSC wastewater system. The merger became effective on June 25, 2025.

Manwalamink is located in Monroe County. MWC provides water service to approximately 1,224 residential and 47 commercial customers. It has five producing groundwater wells, pump house and treatment facilities, two water booster pumping stations, five above ground water storage tanks, transmission lines, distribution mains and

fire hydrants. MSC provides wastewater service to approximately 1,219 residential and 47 commercial customers. Its facilities consist of a WWTP, sections containing gravity sewers, low pressure collection mains, and over a dozen sewage pumping stations.

NextEra Water Pennsylvania, LLC ("NextEra") had agreed to acquire Manwalamink, but the Stock Purchase Agreement and Asset Purchase Agreement for the transaction were assigned from NextEra to PAWC. PAWC agreed to purchase all the issued and outstanding capital stock of Manwalamink. Post-acquisition, Manwalamink was merged with and into PAWC.

Public benefits of the acquisition include:

- providing a succession plan for the aged owners and employees of Manwalamink, allowing the continuation of water and wastewater services to Manwalamink's customers;
- addressing the system's operational issues, which have resulted in violations or non-compliance;
- providing a prudent option for the systems to achieve much-needed improvements while moving rates toward a more reasonable cost of service.

Appalachian Utilities, Inc. ("AUI"): By Opinion and Order entered September 23, 2025, the Commission approved PAWC's acquisition of the AUI water system pursuant to Section 1102 of the Code. The merger of AUI with and into PAWC closed on October 27, 2025.

AUI is located in Clinton County. As of February 2024, AUI furnished water service to approximately 1,456 customers. The system consists of two systems that normally run separately but are interconnected in case the need arises to feed water from one system to the other. The Woolrich system has two wells and 1,000,000 gallons of storage. The Avis system has two wells. Finished water from these wells is supplied to the distribution system or is stored in the 1,000,000 gallon Avis Storage Reservoir.

The acquisition occurred through a two-step process. First, AUI merged with a merger subsidiary of American Water with AUI as the surviving corporation, then AUI merged with and into PAWC with PAWC as the surviving corporation.

Public benefits of the transaction include:

- Promoting public safety because PAWC has a better record of compliance with the Pennsylvania "One Call Act" than does AUI;
- Promoting rate stability for AUI's customers, who are currently exposed to rate spikes due to the small size of the utility's customer base;
- Permitting AUI customers to participate in PAWC's CAPs (AUI does not have CAPs); and
- Allowing AUI customers to receive service from a financially sound public utility, as opposed to a utility that is losing money annually.

Corner Water and Service Corporation ("Corner"): By order entered September 2, 2025, the Commission approved PAWC's acquisition of Corner's water system pursuant to Section 1102 of the Code. The acquisition is expected to close on or around November 19, 2025.

Corner is located in Clarion County. It is a ground water system with two wells, a treatment plant, two finished water storage tanks and a distribution network. The system serves approximately 605 customers (355 residential, 83 commercial, 5 industrial, 2 public fire service and 160 "other" customers).

Public benefits of the transaction include:

- promoting regionalization and consolidation because, after closing, the system will be physically integrated into PAWC's Clarion Regional Water System and Corner's aging water treatment plant will be decommissioned;
- rectifying Corner's environmental non-compliance issues;
- addressing Corner's issues with limited sources of supply;
- upgrading and improving the system because PAWC will invest more than $4 million in it during the first five years of ownership; and

- resolving Corner's issues with excessive levels of non-revenue water (30%).

Q. Please describe any settlement commitments for the BASA acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. In the settlement, PAWC, the statutory advocates, and the other parties to the proceeding agreed that PAWC could include $228,000,000 in rate base as a result of the acquisition. Customer notice was provided to the acquired customers and PAWC's legacy customers in the application proceeding. As a result, rate base issues related to the BASA acquisition should not be re-litigated in this proceeding.

On other issues resolved in the BASA proceeding (such as transaction and closing costs, accrual of Allowance for Funds Used During Construction ("AFUDC") for post-acquisition improvements not recovered through the Distribution System Improvement Charge ("DSIC") for book and ratemaking purposes, and deferred depreciation related to post-acquisition improvements not recovered through the DSIC for book and ratemaking purposes), the settling parties agreed that PAWC could include a claim for those expenses in this proceeding. On those issues, the parties reserved their rights to litigate the reasonableness of those claimed expenses. Nevertheless, I note that Section 1329 expressly permits the recovery of such expenses.

The instant base rate filing also includes a cost-of-service study that removes all costs and revenues associated with the operations of the BASA system, as well as a cost-of-service study for the BASA system. The instant base rate case also reflects claims for rate recovery of the transaction and closing costs as well as PAWC's outside legal fees associated with the BASA acquisition.

In the settlement, PAWC agreed that it would not propose an increase in BASA's base rates if the rates would become effective before the later of: (a) the first anniversary of closing or (b) January 1, 2025. The instant base rate case complies with these provisions by proposing an increase for BASA system customers that would become effective after October 29, 2025. PAWC also agreed that it would propose to move the system to 1.4x the current system rate or PAWC's proposed Rate Zone 1 system-average wastewater rates, whichever is lower, upon the later of (a) the first anniversary of Closing or (b) January 1, 2025. PAWC is proposing an overall increase in rates of 40% for BASA customers. The Company's rate proposal complies with several other settlement provisions regarding rates: PAWC is proposing a rate for the Veterans Administration Hospital and is proposing metered rates for BASA customers.

Q. Please describe any settlement commitments for the EBMA acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The settling parties agreed that PAWC could include $27,138,703 in rate base as a result of the acquisition. Customer notice was provided to the acquired customers and PAWC's legacy customers in the application proceeding. As a result, rate base issues related to the EBMA acquisition should not be re-litigated in this proceeding.

On other issues resolved in the EBMA proceeding (such as transaction and closing costs, AFUDC for post-acquisition improvements not recovered through the DSIC for book and ratemaking purposes, and deferred depreciation related to post-acquisition improvements not recovered through the DSIC for book and ratemaking purposes), the signatories to the settlement agreed that PAWC could include a claim for those expenses

in this proceeding. On those issues, the parties reserved their rights to litigate the reasonableness of those claimed expenses. Nevertheless, I note that Section 1329 expressly permits the recovery of such expenses.

In the first base rate case that includes system assets, the settlement provides that PAWC will not propose to increase rates for the EBMA zone more than 30% of EBMA's rates in effect at Closing. This base rate case complies with this settlement provision because PAWC proposed rates totaling an increase of 29.98% which is an increase of less than 30% of EBMA's rates in effect at closing.

Additionally, the settlement provides that, in the first base rate case that includes the acquired assets, PAWC will propose to limit any shift of a revenue requirement related to EBMA's operations pursuant to 66 Pa. C.S. § 1311(c) to no more than is needed to achieve the proposed rates described above. The proposed revenue requirement shift, as described in the Direct Testimony of my colleague, Max McClellan, PAWC St. No. 10, complies with this settlement provision (McClellan pp 30-37).

The settlement also requires that, in the first base rate case in which the system is included, PAWC will submit (a) a cost of service study that removes all costs and revenues associated with the operation of the system, and (b) a separate cost of service study for the system. This base rate case includes such cost of service studies.

Q. Please describe any settlement commitments for the STMA acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The settlement permits PAWC to claim transaction and closing costs associated with the acquisition in its first base rate case that includes the system assets (but PAWC cannot

claim transaction and closing costs incurred by STMA). The other Joint Petitioners reserved their right to litigate their positions fully in future rate cases when the issue is ripe.

Additionally, in the first base rate case that includes the STMA system:

> (a) Pennsylvania-American Water Company shall not be permitted to seek a "substantial public interest" exception to the requirement of 66 Pa. C.S. § 1327(e) for this System and Pennsylvania-American Water Company shall pass through to customers any difference between the depreciated original cost of the System and the purchase price as an addition to income that offsets expenses included in revenue requirement.
>
> (b) Pennsylvania-American Water Company shall treat costs incurred for System wastewater treatment, including but not limited to fees and charges pursuant to service agreements with the Borough of Christiana, Christiana Borough Authority, Sadsbury Township and Salisbury Township as Operations and Maintenance expenses to be recovered in Pennsylvania-American Water Company's base rates, subject to Commission review and approval.

The instant base rate case complies with these provisions by proposing to amortize the difference between the system's depreciated original cost and its purchase price as an addition to income. In addition, PAWC proposes to treat the system's costs for wastewater treatment as operations and maintenance expenses.

Q. Please describe any settlement commitments for the Farmington acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The settlement permits PAWC to claim transaction and closing costs associated with the acquisition of the system in its first base rate case that includes the system assets (but PAWC cannot claim transaction and closing costs incurred by Farmington). The other Joint Petitioners reserved their right to litigate their positions fully in future rate cases when the issue is ripe.

Additionally, in the first base rate case that includes Farmington, PAWC

> … may allocate the purchase price of the Township of Farmington system between the water and wastewater systems to allocate proportionately the purchase price and depreciated original cost between the two systems, based on the respective depreciated original cost of the two systems, but in no case will more than fifty percent (50%) of the total be allocated to the water assets. That allocation may be reflected in any claim for an acquisition adjustment under 66 Pa. C.S. § 1327 for the Township of Farmington water system.

The instant base rate case complies with these provisions by proposing an allocation of less than 50% to water. Mr. Deason (PAWC Statement No. 5) further addresses this in his testimony.

The settlement further provides that PAWC will not claim an acquisition adjustment pursuant to Section 1327 of the Code for the Farmington wastewater system. This base rate case complies with this provision because it only proposes a Section 1327 adjustment for Farmington's water system.

The settlement further provides that PAWC should include in its first base rate case proposals for (a) metered water and wastewater rates for Farmington customers, and (b) a rate increase that moves water and wastewater rates for Farmington customers toward the cost of service. This base rate case complies with these provisions. As described by Mr. McClellan, PAWC is proposing to move Farmington's water rates to equal PAWC's Zone 1 metered rates and Farmington's wastewater rates for metered customers to rates consisting of a service charge and a volumetric rate.

Q. Please describe any settlement commitments for the East Dunkard acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The settlement provides that, after closing, the PENNVEST loan surcharge on East Dunkard's bills is to be removed and rolled into base rates, but if PAWC assumes the PENNVEST loan, that loan is to be treated as PAWC treats other current debt (*i.e.,* not as a surcharge). With regard to the PENNVEST loan, PAWC did not assume the loan. The loan surcharge was removed at closing and rolled into base rates.

The settlement also provides that, in the first base rate case following Closing, PAWC is to propose a public fire rate for the East Dunkard service territory equal to PAWC's statewide public fire rates. The instant rate case proposal complies with this provision because PAWC is proposing to apply the statewide public fire hydrant rates to the East Dunkard service area.

In addition, the settlement provides that, in the first base rate case following closing on the Transaction, PAWC is to propose a nonzero qualified private fire hydrant rate for the East Dunkard service territory. The instant rate case proposal complies with this provision because PAWC is proposing to apply the statewide private fire hydrant rates to the East Dunkard service area.

Finally, the settlement provides that any claim by PAWC to recover transaction and closing costs associated with the acquisition of East Dunkard is not to include transaction and closing costs incurred by East Dunkard. However, PAWC may seek recovery of any costs it incurred as Receiver of the East Dunkard system that are not reimbursed from the proceeds of the sale. This base rate case complies with this provision because PAWC is

proposing to recover its transaction costs associated with the acquisition of East Dunkard and amortize the costs over 10 years.

Q. Please describe any commitments for the Manwalamink acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The SPA First Amendment provides for a two-year rate freeze following closing of the transaction (*i.e.,* until June 25, 2027), followed by a ten-year cap of no more than ten (10) percent Compound Annual Growth Rate ("CAGR") per rate increase for Manwalamink customers, subject to Commission approval and applicable law. During the litigation, PAWC accepted the OSBA's proposed condition that, if PAWC includes the Manwalamink service area in a future base rate case with an effective date prior to the expiration of the two-year rate freeze, PAWC will impute revenue to the Manwalamink service area in its proposed proof of revenues. This rate case complies with these provisions because PAWC is proposing a rate increase in this case, with an effective date at the end of the two-year rate freeze. Revenues associated with the proposed rate increase are imputed in the Company's proposed revenues, as discussed in the Direct Testimony of my colleague, Max McClellan, PAWC St. No. 10.

Q. Please describe any settlement commitments for the Corner acquisition that relate to the instant base rate filing and your understanding of how the filing complies with those commitments.

A. The settlement provides that any claim by PAWC to recover transaction and closing costs associated with the acquisition will not include costs incurred by Corner. The instant rate base filing complies with this provision.

SECTION 1327

Q. What is your understanding of Section 1327?

A. I am advised by counsel that Section 1327 creates a rebuttable presumption that a purchase price in excess of the original cost less depreciation of an acquired system is reasonable and should be included in rate base if certain conditions are met. Those conditions are: (1) the property is used and useful in providing water or wastewater service; (2) the acquired system had 3,300 or fewer customer connections or was not viable; (3) the acquired system was not providing adequate, efficient, safe and reasonable service and facilities; (4) reasonable and prudent investments will be made to provide adequate, efficient, safe and reasonable service and facilities; (5) the acquired entity agrees to the acquisition and the negotiations were conducted at arm's length; (6) the actual purchase price is reasonable; (7) the acquiring public utility is not affiliated with the acquired entity; (8) the rates charged to the acquiring utility's preacquisition customers will not increase unreasonably because of the acquisition; and (9) the excess of the acquisition cost over depreciated original cost will be added to rate base to be amortized over a reasonable period with corresponding reductions in the rate base.

Q. You testified earlier that the Company is requesting that the Commission grant Section 1327 treatment for the AWC system. Please explain why.

A. The system satisfies each of the nine criteria contained in Section 1327:

(1) all of the assets acquired by PAWC are used and useful in the public service;

(2) the AWC system had 2,893 customers as of June 30, 2025, which is fewer than 3,300 customer connections;

(3) the AWC system struggled to provide adequate, efficient, safe and reasonable service and facilities because the owners of the system were of retirement age, they were no longer able to properly manage and operate the system, and they did not have successors available to assume management of the system. At the time of PAWC's acquisition of the AWC system, AWC faced inadequate water supply and quality issues, challenged by proximity to an EPA superfund site. AWC's customer base had been increasing with demand outstripping its production levels and AWC was unable to rely on its water wells to meet its customers' needs. AWC had been dealing with volatile organic compound ("VOC") remediation at two other EPA superfund sites, which would have required water towers to be installed at these sites.

In addition, eleven out of the system's fifteen wells were tested and found to have detectable levels of PFAS. Moreover, AWC had some secondary exceedances on some of its wells, including two wells with sulphate exceedances that prevented redrilling. As AWC was limited in its sources of supply, AWC would have been forced to construct PFAS treatment for these wells. The cost of constructing and operating these treatment units would have ranged in the tens of millions of dollars, causing a significant financial burden on the system's customers. AWC did not have the ability to spread these costs over a large customer base nor the technical expertise to properly operate these complex treatment units.

Complicating matters further, the groundwater in the Audubon area is known or expected to have issues with PFAS. In general, issues with groundwater contamination in the area would have limited AWC's ability to develop additional sources of supply to meet future demands in its service area.

The Pennsylvania Department of Environmental Protection ("DEP")'s Drinking Water Reporting System showed 957 violations of Pennsylvania's Safe Drinking Water Act ("SDWA") in AWC's main system from 2020 through January 2024, as well as 130 violations in AWC's Valley Forge Crossing Trailer Park system over the same period. The DEP issued two Notice of Violation letters to AWC in January and February 2024 for SDWA violations;

(4) PAWC has made and will continue to make reasonable and prudent investments to provide adequate, efficient, safe and reasonable service and facilities. These investments include:

- Improvements to provide enhanced safety and security; pad locks on all doors and gates for wells and booster stations; added spill containment for all wells.
- Remote monitoring and data collection systems; added SCADA at Egypt Road IC and communications to VFCC elevated tank with remote monitoring to the PAWC SCADA system; added panel and SCADA to Shannondell booster station.
- Distribution system improvements to address reliability, water quantity issues, and to reduce lost water in the system; changed out over 500 water meters and continuing to replace until all are AMI cellular, which helps with identifying leaks; Installed about 160 leak loggers to help identify leaks in the system; removed VFCC wells which were over the DEP limit for PFAS and supplied a portion of the system from Norristown through the Egypt Road interconnect; repaired four major

leaks and breaks that caused significant unaccounted water, which resulted in a 20% reduction in lost water; added valves to isolate the system better, and connections to improve fire flow to areas in need; added three VFDs to the Shannondell booster pump station to improve reliable service.

- Improvements to the disinfection systems; added spill containment and transfer pumps for the chlorine at the well stations; added back up data storage on all chlorine analyzers.
- Additional interconnections between the AWC system and PAWC's Royersford and Norristown systems to enhance system reliability, provide adequate supply for periods of high demand, and to address future demands in AWC's certificated service area; added the Egypt Road interconnect and planning and permitting and design continuing for the Highley Road interconnect and Valley Forge Crossing mobile home park.

PAWC already has an interconnection with AWC via a pipeline that travels through the system's service territory. The pipeline connects PAWC's Royersford and Norristown systems, allowing PAWC to supply the AWC system with water from either or both of the PAWC systems. After acquisition, PAWC will be able to consolidate the sources of supply and halt using any problematic wells in the AWC system. PAWC has performed PFAS testing on the Royersford and Norristown sources of supply and has not found any impacts from PFAS. This acquisition will provide a cost effective solution to the contamination and demand issues facing the customers of AWC;

(5) AWC agreed to the acquisition and the negotiations were conducted at arm's length;

(6) the purchase price of $7,200,000 (with the Section 1327(a) contingency) is reasonable. A comparison of AWC's purchase price per customer ("PP/C") at a purchase price of $7,200,000 yields a favorable comparison to the average PP/C for PAWC's § 1102 transactions over the last six years. AWC's PP/C of $2,448 ($7,200,000/2,893 customers = $2,448) is 24% less than the average § 1102 PP/C during the last six years;

PAWC § 1102 TRANSACTIONS SINCE 2019

Date of Closing	System	Purchase Price	Customers	PP/C
7/24/2019	Turbotville Water	$635,000	330	$1,900
7/24/2019	Turbotville Wastewater	$365,000	318	$1,100
10/27/2022	Foster Township Water	$3,750,000	456	$8,200
6/21/2023	Creekside Water	$171,580	78	$2,200
10/31/2024	Sadsbury Township	$990,000	251	$3,944
11/21/2024	Farmington Township Water	$2,621,312	549	$4,775
11/21/2024	Farmington Township Wastewater	$2,923,688	468	$6,247
4/29/2025	East Dunkard Water Authority	$5,000,000	1600	$3,125
5/28/2025	Audubon	$7,200,000	2893	$2,488
6/25/2025	Manwalamink Water Company	$1,209, 000	1263	$957
6/25/2025	Manwalamink Sewer Company	$2,191,000	1256	$1,744
10/27/2025	Appalachian Water Company	$3,500,000	1432	$2,444
Average				$3,260

(7) PAWC is not affiliated with AWC;

(8) the rates charged to PAWC's preacquisition customers will not increase unreasonably because of the acquisition. The proposed rate base for this system is $3.6 million, which represents less than 0.08% of PAWC's $4.7 billion rate base at the end of the FPFTY. The transaction will have a *de minimus* impact on rates; and

(9) the excess of the acquisition cost over depreciated original cost will be added to rate base to be amortized over ten years (a reasonable period) with corresponding reductions in the rate base.

Q. You also testified earlier that the Company is requesting that the Commission grant Section 1327 treatment for the Farmington water system. Please explain why.

A. Again, the water system satisfies each of the nine criteria contained in Section 1327:

(1) all of the assets acquired by PAWC are used and useful in the public service;

(2) the Farmington water system has 464 total customers, which is fewer than 3,300 customer connections;

(3) the Farmington water system was not providing adequate, efficient, safe and reasonable service and facilities. The Farmington water system has an extensive history of recurring violations of DEP SDWA regulations. The system received 41 Safe Drinking Water violations between 2018 and 2023. As shown below, violations were received every year during this period:

- 2018 4 violations
- 2019 10 violations
- 2020 7 violations
- 2021 10 violations
- 2022 5 violations

- 2023 5 violations

Violations include persistent failure to collect weekly water samples, such as: disinfectant residual samples, disinfectant by-product contaminant samples, and lead and copper samples. The system also repeatedly failed to collect follow-up disinfectant residual samples even after initial samples showed residual disinfectant concentrations below standards. By failing to collect samples, the Farmington system provided inadequate and unreliable service, exposing customers to the risk of ingesting improperly disinfected water. Proper water sampling is a basic health and safety function performed by water providers. The failure to properly sample water and provide results to DEP is symptomatic of greater operational problems of a system.

The system also repeatedly failed to issue public notification of its violations as required by DEP SDWA regulations and failed to issue its U.S. Environmental Protection Agency ("EPA") mandated Consumer Confidence Report on a timely basis. By failing to inform the public of critical drinking water alerts and information in a timely manner, the system provided inadequate and unreasonable service by not communicating public health safety concerns;

(4) PAWC will make reasonable and prudent investments to provide adequate, efficient, safe and reasonable service and facilities. These investments include an estimated $1.04 million of capital improvements in the water system, such as:

- Security, safety and SCADA improvements at the interconnection/chemical feed facility and the water storage tank;
- Automatic flushing units to help maintain water quality at dead end mains;
- GIS mapping of system;

- Full meter replacement;
- Purchase new vehicle to replace old, unreliable vehicle;
- Leak logger purchase; and
- Recurring projects (new or relocated mains, capitalized main break repairs, new/replacement hydrants, new/replacement valves, new/replacement services, tools & equipment);

(5) Farmington agreed to the acquisition and the negotiations were conducted at arm's length;

(6) the allocated purchase price of $2,621,312 for the water system is reasonable. Farmington chose not to pursue a fair market value transaction, despite its ability to do so. The purchase price for the water system was based on the depreciated original cost ("DOC") of the assets of the system. The allocated purchase price of $2,621,312 is only 5% higher than the water system's DOC of $2,501,654;

(7) PAWC is not affiliated with Farmington;

(8) the rates charged to PAWC's preacquisition customers will not increase unreasonably because of the acquisition of the Farmington water system. The proposed rate base for this system is $2,718,300, which represents less than 0.1% of PAWC's $4.7 billion rate base at the end of the FPFTY. The transaction will have a *de minimus* impact on rates; and

(9) the excess of the acquisition cost over depreciated original cost will be added to rate base to be amortized over ten years (a reasonable period) with corresponding reductions in the rate base.

Q. Are there any other systems for which the Company is requesting Section 1327 treatment?

A. Yes. The Company is requesting Section 1327 treatment for the MWC water system and the MSC wastewater system.

Q. Please explain why the Company is requesting Section 1327 treatment for the MWC water system.

A. The system satisfies each of the nine criteria contained in Section 1327:

(1) all of the assets acquired by PAWC are used and useful in the public service;

(2) the MWC water system has approximately 1,263 customers, which is fewer than 3,300 customer connections;

(3) the MWC water system struggled to provide and maintain adequate, efficient, safe and reasonable service and facilities because of the age of the owners. The owners postponed retirement to continue to operate the system through the protracted closing caused by NextEra's inability to close on its purchase agreement with MWC. The owners of MWC could not maintain adequate, efficient, safe, and reasonable service and facilities due to their advanced age;

(4) PAWC will make reasonable and prudent investments to provide adequate, efficient, safe and reasonable service and facilities. These investments include:

- Safety, Security, and SCADA improvements to the wells and treatment buildings;
- Improvements to the treatment processes at the well buildings;
- Leak detection and GIS survey;
- Meter replacement; and

- Targeted main replacement;

(5) MWC agreed to the acquisition and the negotiations were conducted at arm's length;

(6) the purchase price of $1,209,000 is reasonable. The purchase price was negotiated by another utility (NextEra), which demonstrates that the purchase price was reasonable based on the market at that time. Significantly, despite inflation during the nine months between the date of NextEra's agreement to purchase the MWC water system and the date of NextEra's assignment of that agreement to PAWC, there was no increase in the purchase price for the system.

A comparison of MWC's PP/C at a purchase price of $1,209,000 for 1,263 customers yields a favorable comparison to the PP/C for PAWC's § 1102 transactions over the last six years. According to the chart above listing PAWC's § 1102 transactions since 2018, MWC's PP/C of $1,423 ($1,209,000/1,263 customers = $957) is less than all of the Company's other § 1102 acquisitions during the last seven years;

(7) PAWC is not affiliated with MWC;

(8) the rates charged to PAWC's preacquisition customers will not increase unreasonably because of the acquisition. The proposed rate base for this system is $1,809,000, which represents less than .04% of PAWC's $4.7 billion rate base at the end of the FPFTY. The transaction will have a *de minimus* impact on rates; and

(9) the excess of the acquisition cost over depreciated original cost will be added to rate base to be amortized over 10 years (a reasonable period) with corresponding reductions in the rate base.

Q. Please explain why the Company is requesting Section 1327 treatment for the MSC wastewater system.

A. The system satisfies each of the nine criteria contained in Section 1327:

(1) all of the assets acquired by PAWC are used and useful in the public service;

(2) the MSC wastewater system has approximately 1,256 customers, which is fewer than 3,300 customer connections;

(3) the MSC wastewater system struggled to provide and maintain adequate, efficient, safe and reasonable service and facilities because of the age of the owners. The owners postponed retirement to continue to operate the system through the protracted closing caused by NextEra's inability to close on its purchase agreement with MSC. The owners of MSC could not maintain adequate, efficient, safe, and reasonable service and facilities due to their advanced age;

(4) PAWC will make reasonable and prudent investments to provide adequate, efficient, safe and reasonable service and facilities. These investments include:

- Safety, Security, and SCADA improvements to the treatment facility;
- Improvements to the treatment processes at the treatment facility;
- I/I detection and GIS survey; and
- Targeted main replacement;

(5) MSC agreed to the acquisition and the negotiations were conducted at arm's length;

(6) the purchase price of $2,191,000 is reasonable. The purchase price was negotiated by another utility (NextEra), which demonstrates that the purchase price was reasonable based on the market at that time. Significantly, despite inflation during the nine

months between the date of NextEra's agreement to purchase the MSC wastewater system and the date of NextEra's assignment of that agreement to PAWC, there was no increase in the purchase price for the system.

A comparison of MSC's PP/C at a purchase price of $2,191,000 for 1,256 customers yields a favorable comparison to the PP/C for PAWC's § 1102 transactions over the last seven years. According to the chart above listing PAWC's § 1102 transactions since 2018, MWC's PP/C of $1,731 ($2,191,000/1,263 customers = $1,744) is less than all but one of the Company's other § 1102 acquisitions during the last six years;

(7) PAWC is not affiliated with MSC;

(8) the rates charged to PAWC's preacquisition customers will not increase unreasonably because of the acquisition. The proposed rate base for this system is $2,191,000, which represents less than .05% of PAWC's $4.7 billion rate base at the end of the FPFTY. The transaction will have a *de minimus* impact on rates; and

(9) the excess of the acquisition cost over depreciated original cost will be added to rate base to be amortized over 10 years (a reasonable period) with corresponding reductions in the rate base.

WATER AND WASTEWATER TARIFF PROVISIONS REGARDING NEGOTIATED RATES

Q. Are you aware that PAWC is proposing several demand based riders to its wastewater tariff?

A. Yes. PAWC is proposing two riders entitled "Rider DIS – Demand Based Industrial Service" and "Rider DGS – Demand Based Governmental Service." The two new riders address the situation in which an existing or potential industrial or governmental customer

has competitive alternatives to wastewater service from PAWC. In order to retain or attract these customers, PAWC is proposing riders that would allow the Company to negotiate rates that would be less than PAWC's existing rates but more than the variable costs of providing service to these customers.

The two new riders are modeled after two riders that have been in PAWC's water tariff since 1994.[3] In addition, I am advised by counsel that the Commission has long allowed discounts in other regulated industries where there is competition, a need for load retention, or a need for economic development. The Commission has permitted discounting by natural gas distribution companies and steam distribution companies. Where the bulk customer has a viable economic alternative throughout the term of the agreement for taking service from the system, the discount is the minimum necessary to maintain the customer, and the rate includes an escalation provision such as one based on a Consumer Price Index. So long as the variable costs of providing service to the customer are covered and the customer makes a contribution to shared fixed costs, rate discounting is permitted in order to attract or maintain the customer. The theory is that it is better, and to the benefit of other customers, to have the customer making some contribution toward fixed costs than not to have the customer at all.

In addition, this proposal is similar to PAWC's current wastewater tariff at page 14, concerning miscellaneous fees and charges. One miscellaneous fee is a capacity reservation fee. PAWC's current tariff allows the Company to enter into a negotiated

[3] Specifically, the proposed riders are modeled after Rider DIS – Demand Based Industrial Service and Rider DGS – Demand Based Governmental Service. PAWC's water tariff also contains a Rider DRS – Demand Based Resale Service, but the Company does not see a need for a resale tariff for wastewater service.

Service Agreement that limits the application of the capacity reservation fee to attract and retain bulk customers that have a viable competitive alternative to service by the Company.

Q. Please explain why the Company is proposing these two new riders.

A. A negotiated rate is necessary, appropriate, and beneficial to the system and PAWC's other customers where there is a competitive threat to service from the Company. For example, sometimes an existing customer, or a potential new customer, may have a competitive alternative to service from PAWC. Under PAWC's existing tariff, the Company has limited ability to offer these customers a more favorable rate to attract new customers or to retain existing customers. This situation can put PAWC at a competitive disadvantage relative to the other wastewater provider and can result in PAWC losing an existing or potential customer. The two new riders are intended to give PAWC some flexibility so it can better compete to attract and retain certain types of large customers.

PAWC is proposing two riders. The first would apply to customers or applicants that receive service under the Industrial Class. PAWC believes the business reasons supporting a demand based rider only warrant offering negotiated rates to large customers or large potential customers (*i.e.,* industrial class customers). The second rider would only apply to a department, agency or instrumentality of the United States or Commonwealth government.

Q. You stated that the two riders are modeled after existing riders in PAWC's water tariff. Are the wastewater riders identical to the water riders?

A. No. There are differences between water systems and wastewater systems that warrant differences in the riders. For example, if a customer would need to have an average of 20 million gallons of sewage flow or water usage per month to be eligible for the wastewater

rider, very few customers would be eligible. The proposed wastewater riders would apply to customers who have an average of five million gallons of sewage flow or water usage per month.

Q. Please provide an overview of these two riders.

A. The two riders allow PAWC and the customer to negotiate a Service Agreement for wastewater service, but the riders include important safeguards to protect PAWC's other customers. First, the customer or potential customer must present documentation sufficient to establish the existence of a competitive alternative. Second, each Service Agreement must include a rate that is between the minimum and the maximum amount allowed by the tariff. Third, because each Service Agreement would be for a minimum term (two years for Industrial Class customers and ten years for governmental customers), each agreement must include an escalation clause and a change of law clause. Fourth, no contract executed pursuant to these two new riders would take effect until it is approved by the Commission.

Q. Please explain the documentation sufficient to establish the existence of a competitive alternative.

A. The customer would need to present PAWC with documentation sufficient to prove that the customer has an existing competitive alternative to service from PAWC. Such documentation includes, but is not limited to, an affidavit of the customer or, if the customer is a corporate entity, an affidavit of one or more corporate officers. The customer would be required to provide an update every five years to demonstrate that it continues to have an existing competitive alternative to receiving wastewater service from PAWC. If the customer no longer has an existing competitive alternative, the Service Agreement should not be renewed.

Q. Please explain the rate that can be charged pursuant to a negotiated Service Agreement.

A. The proposed riders establish a floor and a ceiling for negotiated rates. This is intended to establish a range of "just and reasonable" rates for the negotiated rates. This approach balances the interests of the customers negotiating rates under the riders with the interests of PAWC's other customers.

The maximum rate that could be charged under the new rider is the rate that would apply to the customer if there was no rider. I am advised by counsel that this is consistent with Section 1303 of the Code, which requires that, if more than one rate applies to service provided to a customer, a public utility must charge the customer the rate that is most favorable to the customer.

The minimum amount that can be charged is an amount sufficient to cover the treatment costs of wastewater, the fixed costs associated with new facilities added to serve the customer, and some portion of the fixed costs of the Company's other facilities.

Q. Please explain the escalation clause that must be included in each Service Agreement.

A. Let me begin by pointing out that Service Agreements under these riders must be for a minimum term of either two or ten years. This term is recommended so that customers receiving this favorable rate are locked in to receiving service from PAWC for a reasonable period. These terms are consistent with PAWC's existing demand based water tariff riders.

Circumstances can change during this period, however. The escalation clause is intended to ensure that the high-load customers paying negotiated rates are not unreasonably sheltered from increases in the Company's long-term marginal costs of serving these customers. This provision provides protection for PAWC's other customers.

The required escalation clause will be based on changes in a published price index and/or changes in the Company's cost of service, as the Company and the customer agree.

Q. Please explain the change in law clause that must be included in each Service Agreement.

A. Due to the lengthy terms of the Service Agreements, a clause is needed to ensure that customers with negotiated rates pay their fair share of costs that the Company incurs as a result of the enactment of a new law, the adoption of a new regulation, or the issuance of a court or regulatory decision that requires a material capital expenditure or a material increase in operations and maintenance expenses for the Company to serve that customer. Such a clause is critically important in this time of increasingly stringent environmental laws and regulations.

Q. Please explain the requirement for filing each Service Agreement with the Commission.

A. The proposed riders require each negotiated Service Agreement to be filed with the Commission, with copies served on the OCA and the OSBA. This provides additional protection for PAWC's other customers because the OCA and the OSBA could challenge any Service Agreement that they believe is unfair to PAWC's other customers, or for any other reason.

Q. Is there any evidence of a need for these new riders?

A. Yes. Keystone Sanitary Landfill ("Keystone") is a large and very significant wastewater customer of PAWC located in Dunmore, Pennsylvania. PAWC provides both collection and treatment services to Keystone. Keystone initially approached PAWC and asked if it were possible to discuss negotiating a lower rate. PAWC met with Keystone on numerous

occasions and explained that a demand based rider would be necessary in order to offer a discounted rate to Keystone. Following those conversations, PAWC learned that Keystone has proposed to leave the PAWC system and discharge its leachate through the neighboring Throop Borough sanitary system into the Lackawanna River Basin Sewer Authority ("LRBSA") wastewater treatment plant, which has lower treatment costs than PAWC.[4] It is PAWC's understanding that despite Keystone stating that it is generally pleased with PAWC's quality of service, it is not willing to continue to pay PAWC's higher rates if an alternative is available.

Q. What, if any, operational and financial impact would Keystone's departure from PAWC's system have on PAWC and its remaining customers?

A. Keystone's departure from PAWC's system would have both short- and long-term impacts. The change in waste stream would likely require short-term monitoring due to possible impacts to the biological treatment process. Financially the lost revenue is impactful but may be partially offset by reductions in operating costs in the long term. The lost revenue could place an additional burden on our customers.

Q. Does PAWC have any examples of municipal government customers choosing alternative systems to treat wastewater due to those systems having lower rates?

A. Yes, PAWC was contacted by Connoquenessing Township as they are required by DEP to sewer a large portion of the Township due to failing on-lot sewage disposal systems. The Township is adjacent to our Butler system and believed that a viable solution would be to send their wastewater flows to PAWC's Butler facility for treatment. They have another

[4] https://www.thetimes-tribune.com/2025/03/21/keystone-sanitary-landfill-looks-to-send-wastewater-to-new-destination/

treatment option that is also nearby to the to-be constructed wastewater collection system. The Saxonburg Area Authority also has capacity available to treat the wastewater from the to-be constructed system, however the rates charged by Saxonburg are significantly lower than those outlined in our current tariff. The result was Connoquenessing Township recommending treatment at Saxonburg as the preferred option in their official submission of the Act 537 plan to DEP. Had PAWC been able to offer Connoquenessing Township a negotiated rate, it may have been able to attract those flows to the Butler system to the benefit of customers.

Q. Is the Company proposing any changes to the three demand-based riders in the Company's water tariff?

A. Yes. The Company is proposing changes in the three riders in the water tariff to promote consistency between the water tariff and the wastewater tariff. Specifically, the Company is proposing to add a Change of Law Clause to the three water riders, for the same reasons as discussed above with regard to the Change of Law Clause in the wastewater riders. Additionally, PAWC proposes that contracts filed with the Commission be served on both the OCA and the OSBA. The water tariff riders currently only require that contracts filed with the Commission be served on the OCA.

RECEIVERSHIP TARIFF PROVISION

Q. Please explain the Company's proposed receivership tariff provision.

A. The Commission occasionally appoints PAWC to serve as the receiver for troubled public utilities pursuant to Section 529(g) of the Code, 66 Pa. C.S. § 529(g).[5] When the

[5] The Commission recently authorized PAWC to serve as receiver for a municipal authority (a non-jurisdictional entity), pursuant to Section 501 of the Code, conditioned on the issuance of a valid Court Order appointing PAWC to serve as receiver. *Joint Petition of PAWC and DEP Requesting an Ex Parte Emergency Order in Regard to*

Commission enters an order appointing PAWC to serve as receiver, the Order includes an appendix that specifies the powers and duties of PAWC in its capacity as receiver. These appendices are not uniform, although it is unclear whether the differences are intentional. Uniformity of the receiver's powers and duties would ease the administration of troubled systems.

To facilitate assistance in receiverships, PAWC is proposing new provisions in its water tariff and its wastewater tariff that would specify PAWC's powers and duties as receiver, unless otherwise specified by the Commission. If the proposed tariff provisions would be approved, the Commission's Order appointing PAWC as receiver could specify PAWC's powers and duties quickly and easily by referring to PAWC's tariff rule and incorporating it by reference. This approach would promote the uniformity of Commission Orders appointing PAWC to serve as receiver.

Nevertheless, the Commission would retain its ability to modify PAWC's powers and duties in a specific case. If the Commission desires to modify PAWC's powers and duties in a specific case, it could describe the modification in its order and explain why it is making the change in that specific case.

Q. Please explain the powers and duties that are included in the proposed tariff provision.

A. The proposed tariff is modeled after the Commission's ratification order in the *East Dunkard* order, Docket No. P-2023-3043950. This appendix was selected because it is one

Receivership of East Dunkard Water Authority, Docket No. P-2023-3043950 (*Ex Parte* Emergency Order entered Nov. 2, 2023, Ratification Order entered Nov. 20, 2023). Considering that this appears to be the only instance in which the Commission has named a public utility to serve as receiver for a municipal entity, the Company's receivership tariff provision only addresses the more common situation in which the Commission appoints PAWC to serve as the receiver for a public utility.

of the most recent Commission orders naming PAWC as a receiver and because it includes several provisions specifically addressing financial issues arising out of the receivership.[6] The appendix has been changed to make it apply whenever PAWC is appointed to serve as a receiver for a water or wastewater public utility.

Among other things, the proposed tariff states that PAWC, as receiver, has the power and duty to: operate the system in compliance with all applicable state, federal and local laws; assume the utility's billing and collection function and keep financial and accounting records; provide the utility's customer service; comply with the utility's rates, rules and regulations; and charge the utility a reasonable rate for all services that the receiver provides on behalf of the utility. In addition, the proposed tariff requires PAWC to submit status reports detailing relevant updates and permits PAWC to establish a deferred expense account for expenses incurred by the receiver.

CONCLUSION

Q. Does this conclude your direct testimony at this time?

A. Yes. However, I reserve the right to supplement my testimony as additional issues or facts arise during the course of this proceeding.

[6] Subsequent PAWC receiverships include the receivership for the Rock Spring Water Company. *Pennsylvania Public Utility Commission Bureau of Investigation and Enforcement Petition to Request the Commission Open a Section 529 Investigation into the Acquisition of Rock Spring Water Company,* Docket No. P-2024-3051313 (Opinion and Order entered March 21, 2025). The Appendix A in that case was very similar, but not identical to, the Appendix A in the *East Dunkard* case.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Don Wieczenski**, hereby state that the facts set forth in the pre-marked Statement No. 7 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Donald Wieczenski

Don Wieczenski

Statement No. 8
Schlessman

PAWC STATEMENT NO. 8

DIRECT TESTIMONY

OF

LINDA SCHLESSMAN

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
INCOME TAXES, PENNSYLVANIA STATE TAX RATE CHANGE, CORPORATE ALTERNATIVE MINIMUM TAX

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF LINDA SCHLESSMAN

Q. What is your name and business address?

A. My name is Linda Schlessman. My business address is 1 Water Street, Camden, NJ 08102.

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

A. I am employed by American Water Works Service Company, Inc. ("AWWC" or "American Water") as the Director - Tax Regulatory. I am responsible for the oversight of calculating tax expense and accumulated deferred income taxes in rate cases and rate filings for AWWC's subsidiaries, including Pennsylvania-American Water Company ("PAWC" or the "Company").

Q. Please summarize your educational background and professional experience.

A. I received a Bachelor of Business Administration Degree in Accounting from Miami University in 2006 and am a Certified Public Accountant in the State of Ohio. I have 18 years of tax experience and six years of utility tax experience. Prior to joining American Water in September of 2024, I was a Tax Accounting and Regulatory Support Manager at American Electric Power, Inc. Prior to that, I held positions in both public accounting and the private sector. My previous employers include GBQ Partners, LLC, HBD Industries, Inc. and L Brands, Inc., now Bath and Body Works, Inc.

Q. Have you previously filed testimony before any regulatory agencies?

A. Yes. At American Water I have filed testimony in rate proceedings before the Kentucky Public Service Commission in Case No. 2025-00122, the Missouri Public Service Commission in Case No. WR-2024-0320, the Tennessee Public Utility Commission in

Docket No. 24-00032, and the Iowa Utilities Commission in Docket No. RPU-2024-0002. I also filed testimony in rate proceedings while employed at American Electric Power before the Oklahoma Corporation Commission in Case No. PUD 2022-000093, the Arkansas Public Service Commission in Case No. 23-012-FR, the Kentucky Public Service Commission in Case No. 2023-00159, and the Public Utility Commission of Texas in Docket No. 56165.

Q. What is the purpose of your testimony?

A. My testimony addresses (1) a change in Pennsylvania's corporate tax rate enacted in July 2022, (2) the Corporate Alternative Minimum Tax ("CAMT") adopted as part of the Inflation Reduction Act ("IRA"), which was enacted in August 2022, and (3) the tax treatment of acquisitions included in the Company's rate case.

Pennsylvania Corporate Tax Rate Change

Q. Please explain the Pennsylvania Corporate Tax Rate Change.

A. On July 8, 2022, House Bill ("H.B.") 1342 was signed into law in Pennsylvania, which incrementally reduces the Commonwealth's corporate net income tax ("CNIT") rate from 9.99% to 4.99% over a period of nine years. The CNIT rate change reduction became effective for tax years beginning in 2023, reducing the rate to 8.99%. The CNIT rate will continue to be reduced each year through 2031, when the CNIT rate will be set at 4.99%.

Q. Does the Company's proposed revenue requirement reflect the changes in the CNIT rate determined by H.B. 1342?

A. Yes. As shown in Exhibit No. 3-A, the Company's proposed revenue requirement is calculated using the 6.99% CNIT rate that will be in effect at the end of the Fully Projected Future Test Year ("FPFTY"), which is the 12 months ending June 30, 2027.

Q. Has the Company remeasured its Accumulated Deferred Income Tax ("ADIT") to account for the tax rate change?

A. Yes, the Company estimated a remeasurement of the ADIT in the third quarter of 2022. The ADIT balance will be remeasured annually to account for the reductions in the Company's CNIT rate through 2031.

Q. What is the reason for the annual remeasurement?

A. According to ASU 740, Accounting for Income Taxes, ADIT must be reported on the balance sheet at the rate at which the tax filer is expected to settle with the taxing authority. In the case of the declining state tax rate, it is difficult to estimate precisely at which rate the accumulated deferred taxes will settle. Therefore, each year, the Company will remeasure the deferred taxes based on available information at the time of remeasurement.

Q. Has the Pennsylvania tax rate change been included in past rate cases?

A. Yes. In the Company's prior rate case, filed with the Pennsylvania Public Utility Commission in November 2023 (*see* Docket Nos. R-2023-2043189; R-2023-2043190), the Company calculated its proposed revenue requirement using the CNIT rate that was going to be in effect at the end of the FPFTY in that case (June 30, 2025), which was 7.99%. The Company's method of addressing the CNIT rate change in that case was not contested and was ultimately adopted. The Company is applying the same methodology in this case.

Q. How is the tax rate change currently being treated in rates?

A. The Excess Accumulated Deferred Income Taxes ("EADIT") that resulted from the state tax rate change is being amortized for 20 years.

Q. How do you propose to return the Pennsylvania EADIT to customers?

A. The Company proposes to calculate the EADIT for rate-making purposes after each CNIT rate change by multiplying the normalized gross temporary difference balance at the end

of the year before the rate change by the incremental change in the tax rate (net of the federal effect of state taxes) for the next year. The resulting EADIT will be amortized over 20 years as an unprotected EADIT, consistent with the treatment approved in the prior rate case.

Q. How much Pennsylvania EADIT is included in the rate case to be returned to customers?

A. The reductions in the CNIT rate from 9.99% in 2023 to 6.99% at the end of the FPFTY results in Pennsylvania EADIT in the amount of $50,457,557. As determined in the prior case, annual amortization of $1,418,153 is included in rates starting in 2025. The Company proposes increasing that amount to $2,522,879 to incorporate the 2026 and 2027 tax rate reductions. As discussed earlier in my testimony, the Company proposes to amortize this amount over 20 years, resulting in a bill credit of $2,522,879 that will be returned to customers.

Corporate Alternative Minimum Tax

Q. How does the enactment of the IRA impact the Company?

A. The IRA implemented a new CAMT beginning in 2023 that imposes a 15% tax on adjusted financial statement income ("AFSI"), for which applicable corporations will be required to pay the greater of the 15% of adjusted financial statement income or their calculated regular federal tax liability. AWWC and its subsidiaries, including PAWC, are subject to CAMT beginning with tax year 2024.

Q. Is AWWC an applicable corporation? If so, how was that determined?

A. AWWC was considered an applicable corporation beginning in tax year 2024. AWWC meets the AFSI test, which states that if a corporation's average annual AFSI exceeds $1

billion over the preceding three-year period, then the corporation and its subsidiaries are applicable corporations.

Q. For CAMT purposes, how is AFSI determined?

A. The starting point to calculate AFSI is the net income or loss per the financial statements. The financial statement net income or loss is then adjusted for federal income taxes, book and tax depreciation, pension, and other post-employment benefits. As a result, for purposes of determining AFSI or loss, federal income taxes, accelerated tax depreciation, pension, and other post-employment benefits are exactly the same with respect to the regular federal income tax liability calculation.

Q. Why does AWWC's and PAWC's CAMT exceed the regular tax liability?

A. Under tax law, certain expenditures capitalized for financial statement purposes qualify for accelerated tax deductions, such as tax repairs. These accelerated tax deductions, which lower regular tax, are not included in the AFSI calculation for determining the CAMT liability. Therefore, the regular tax is below the CAMT tax liability.

Q. How is PAWC accounting for the CAMT in its financial statements?

A. For income tax accounting purposes, a current income tax liability and current income tax expense are recorded for the CAMT liability but are equally offset by recording a deferred tax asset and a reduction to deferred income tax expense to reflect the CAMT credit carryforward. As a result, there is no net incremental income tax expense associated with the CAMT; however, a deferred tax asset is established for the minimum tax credit carryforward. Corporations are entitled to a tax credit equal to the amount by which the minimum tax liability exceeds the regular tax liability. This amount can be carried forward indefinitely and used in future years when the regular tax liability exceeds the CAMT liability.

Q. If PAWC is below the $1 billion threshold, why is PAWC subject to CAMT?

A. PAWC is a subsidiary of AWWC. Strictly for purposes of determining if AWWC exceeds the $1 billion threshold in average profits under the AFSI test, AWWC must include all of its subsidiaries, including PAWC, because AWWC is considered a "single employer group" under the applicable tax rules. As previously stated, the CAMT applies to "applicable corporations." If a "single employer group," in the aggregate, exceeds the $1 billion profits threshold, each corporation that is part of that "single employer group" is considered an "applicable corporation" and separately subject to CAMT. In addition, the applicable tax rules further support recording CAMT at the operating companies. That is illustrated by the fact that if a subsidiary ceases to be a member of an affiliated group of corporations, the departing subsidiary is entitled to its CAMT credit carryforward and can utilize that credit in future tax years when its regular tax exceeds its CAMT liability.

Q. What are the rate-making impacts associated with CAMT?

A. Under the normalization method, for ratemaking purposes, accumulated deferred income taxes are a reduction to the rate base calculation to reflect the lower cost of capital attributable to accelerated tax benefits. However, the CAMT reduces the tax benefits associated with accelerated tax deductions. Therefore, a corresponding deferred tax asset is included as a rate base increase to reflect the appropriate cost of capital.

Q. What is the amount of deferred tax asset for CAMT as of the historic test period?

A. The deferred tax asset for CAMT at June 30, 2025 is $40,089,119.

Q. What is the amount of deferred tax asset for CAMT through the FPFTY, and how was it calculated?

A. The deferred tax asset for CAMT through the FPFTY is $24,432,740. The amount is calculated for each period ended June 30, 2026, and June 30, 2027, using the income and

expenses as proposed in the case. The calculation begins with the pre-tax book income and is adjusted for the difference between book and tax depreciation on tax basis, known as method/life depreciation, excluding depreciation on intangible assets. Next, the calculation is adjusted for state taxes. The result is the AFSI. The AFSI is multiplied by 15%, and the result is compared to the Company's regular tax liability. The difference between the CAMT and the regular tax liability is either added or subtracted from the previous period's deferred tax asset for CAMT.

Tax Expense Adjustment for the Audubon Acquisition

Q. How is the acquisition of Audubon Water Company ("Audubon") being treated for tax purposes?

A. The Audubon acquisition is being treated as a stock acquisition for tax purposes.

Q. What is another way to treat acquisitions for tax purposes?

A. Another way to treat an acquisition for tax purposes is as an asset acquisition. Acquisitions can be treated as asset acquisitions for tax purposes if, for book purposes, the acquisition is treated as an asset acquisition. If, for book purposes, the acquisition is treated as a stock acquisition and certain criteria are met, there is a tax election under Internal Revenue Code ("IRC") Section 338(h)(10) that allows for the transaction to be treated as an asset acquisition for tax purposes. In order to make the 338(h)(10) election, the target corporation must either be a small business corporation ("S-corporation") as defined in IRC Section 1361 or a subsidiary in a consolidated group.

Q. Why is the Audubon acquisition being treated as a stock acquisition for tax purposes?

A. The Audubon acquisition is being treated as a stock acquisition for tax purposes because it is treated as a stock acquisition for book purposes and does not meet the requirements for

the IRC Section 338(h)(10) election to be treated as an asset acquisition for tax purposes because Audubon is not an S-corporation nor is it a subsidiary in a consolidated group.

Q. What are the differences between acquisitions treated as asset acquisitions for tax purposes and acquisitions treated as stock acquisitions for tax purposes?

A. In an asset acquisition for tax purposes, the ADIT does not transfer from the seller to the buyer. Instead, the tax basis in the acquired plant is increased to align with the book basis. Book basis and tax basis are the same on the date of the transaction. Any premium paid above the book basis of the property is goodwill for tax purposes and amortized over a 15-year period. In a stock acquisition for tax purposes, the ADIT transfers from the seller to the buyer unchanged. Any premium paid above the book basis of the property is goodwill for tax purposes; however, the goodwill is not amortized for tax purposes.

Q. Is the Company seeking to include a utility plant acquisition adjustment ("UPAA") in rate base from the acquisition of Audubon?

A. Yes. Please refer to the testimony of Company Witness Jared Deason, PAWC Statement No. 5.

Q. How is the Company seeking to treat the UPAA in the case?

A. The Company is seeking to include UPAA of $3,239,771 in rate base and amortize the balance over 10 years. Annual amortization is in the amount of $323,977.

Q. How is UPAA treated for tax purposes in a stock acquisition?

A. For tax purposes, the UPAA is treated as non-deductible goodwill. Because it is non-deductible, the amortization of the UPAA for book purposes creates a permanent tax difference that is included in the calculation of tax expense in cost of service.

Q. What is the amount of the permanent tax difference, and how does it affect tax expense?

A. The permanent tax difference is $323,977 annually for 10 years based on the UPAA amortization. The effect on tax expense is an increase to tax expense of $85,919 based on the effective tax rate of 26.52% (federal rate of 21%, state rate of 6.99%, and a federal benefit of state rate of -1.47%).

Q. Are there any other tax expense adjustments due to the acquisition of Audubon?

A. Yes. The acquisition included a regulatory liability in the amount of $141,025 for EADIT from the federal tax rate reduction in the Tax Cuts and Jobs Act ("TCJA") in 2017. Prior to the acquisition, Audubon was amortizing the balance of $12,821 annually. The Company proposes to continue to amortize the balance of $12,821 annually over the remaining life of approximately 11 years.

Conclusion

Q. Does that conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Linda Schlessman**, hereby state that the facts set forth in the pre-marked Statement No. 8 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Linda Schlessman

Linda Schlessman

Statement No. 9

Ather

PAWC STATEMENT NO. 9

DIRECT TESTIMONY

OF

DEBA F. ATHER

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
AFFORDABILITY ANALYSIS

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF DEBA F. ATHER

INTRODUCTION

Q. Please state your name and business address.

A. My name is Deba F. Ather, and my business address is 1 Water Street, Camden, NJ 08102.

Q. By whom are you employed?

A. I am employed by American Water Works Service Company, Inc. ("AWWSC") as Senior Manager of Regulatory Services. AWWSC is a wholly owned subsidiary of American Water Works Company, Inc. ("American Water"), which provides services to its affiliates, including Pennsylvania-American Water Company ("PAWC" or the "Company").

Q. Please summarize your educational and professional qualifications.

A. I received a Bachelor of Science degree in Environmental Science from Rutgers University, New Brunswick. I have been employed by AWWSC since March 2023 in my current role. Prior to my employment with AWWSC, I worked in various roles for a global satellite company, followed by PECO Energy Company ("PECO"), an electric and gas utility under the parent company Exelon. I joined PECO's Safety department in 2012 as a Senior Business Analyst. Over the next 10 years, I held various positions of increasing responsibility within the Safety, Human Performance, and Regulatory Performance departments.

Q. What are your current employment responsibilities?

A. Since joining AWWSC in 2023, my duties consist of preparing, assisting, and reviewing regulatory filings and related activities, centering on the concept of affordability, for regulated subsidiaries of American Water. My responsibilities include the preparation of

written testimony, exhibits, and work papers in support of rate applications and other regulatory filings as well as responding to data requests for American Water's regulated subsidiaries, including PAWC.

Q. Have you previously testified before the Pennsylvania Utility Commission ("PUC" or the "Commission") or other public utility regulatory agencies?

A. Yes. I sponsored testimony regarding affordability of service before the Kentucky Public Service Commission on behalf of Kentucky-American Water Company in Docket No. 2025-00122. I also sponsored testimony regarding affordability of service before the Maryland Public Service Commission on behalf of Maryland-American Water Company in Case No. 9808. In addition, during my employment with PECO, I testified before the PUC as a company witness in formal complaint hearings.

SCOPE OF TESTIMONY

Q. What is the purpose of your testimony in this rate proceeding?

A. The purpose of my Direct Testimony is to sponsor and testify in support of PAWC's affordability studies for water and wastewater service.

Q. Please identify the exhibits you will be sponsoring and for which you will be providing testimony.

A. I am sponsoring Exhibit DFA-1: Water Affordability Analysis and Exhibit DFA-2: Wastewater Affordability Analysis.

Q. Were each of these exhibits prepared by you or under your direction and supervision?

A. Yes.

AFFORDABILITY OF SERVICE

Introduction

Q. Please describe the concept of affordability.

A. The concept of affordability for water and wastewater service is based on the idea that everyone should have access to drinking water and wastewater service that is (1) safe, meaning it complies with the U.S. Safe Drinking Water Act and regulations promulgated by the U.S. Environmental Protection Agency ("EPA"); (2) reliable, so that it is resilient in the face of floods, droughts, and other climate risks; and (3) affordable, meaning that these services should be priced such that families and households can pay for these services without undue economic hardship.

Q. Why is the affordability of water and wastewater service an important issue to the Company?

A. The Company knows that its water and wastewater services are vital and that it must make necessary investments to continue to provide safe and reliable water and wastewater service. The Company also knows how important it is for its services to remain affordable. Maintaining affordability of service is an important objective for PAWC, as discussed in the Direct Testimony of Company witness Christina Chard in PAWC Statement No. 2.

Q. Please describe the Company's approach in assessing the affordability of its water and wastewater service.

A. The Company assesses the affordability of its water and wastewater service by comparing annual bills for water and wastewater service to household income in the communities that we serve. Using this as a foundation, the Company's assessment of affordability is made up of two complementary analyses. The first analysis is an Enterprise-Level analysis of

affordability, which considers the affordability of PAWC's service at a high level over a multi-year period. The second analysis is a Community-Level analysis of affordability, which is a more in-depth analysis than the Enterprise-Level analysis with a narrower focus. The Community-Level analysis looks at the affordability of service at proposed rates in this case, for individual groups of customers using the most recent currently available household information on income, size, and ownership status from the U.S. Census Bureau and usage assumptions consistent with usage levels being used to set proposed rates in this case. Both analyses are further discussed below.

Q. Why are both of these approaches to assessing affordability of service important?

A. Both of these approaches are important because, together, they provide a layered and comprehensive picture of the affordability of the Company's services to its customers. The Enterprise-Level analysis on its own provides a historical and forward-looking view of the affordability of service over time for residential customers but does not address affordability differences within the residential customer class. The Community-Level analysis looks at the affordability of service at proposed rates specifically in this case for individual groups of customers, and most importantly for lower-income customers, but does not provide any larger historical context for the Company's rate proposals. Taken separately, these components provide useful and important information but do not provide a complete picture of the affordability of the Company's services. Taken together, these components provide a comprehensive picture of the affordability of the Company's services to its customers.

Q. Has the Company provided an affordability analysis of its water and wastewater service for the proposed rates in this case?

A. Yes. The Company's affordability study for water and wastewater service are provided as Exhibits DFA-1 and DFA-2, respectively. Each exhibit contains both the Enterprise-Level Analysis and a Community-Level Analysis for the applicable service.

Q. Please summarize the conclusions of the Company's affordability analysis for the proposed rates in this case.

A. There are three conclusions that can be drawn from the Company's affordability study:

- The affordability of the Company's water and wastewater service indicates that the way the Company has invested in and managed its water and wastewater systems has indeed been for the long-term benefit of our customers.
- The Company's water and wastewater service has been, is, and is expected to continue to be affordable for the vast majority of its residential customers, including under the rates proposed in this case.
- There are, however, groups of customers, particularly lower-income customers, for whom the affordability of water and wastewater service can be challenging.

Q. What are the key data points and metrics utilized by the Company to analyze affordability?

A. An affordability analysis requires at least two data points – the average monthly or annual bill for water and wastewater service and some measure of household income for the customer population. From these two data points, a metric is developed called the Bill-to-Income ("BTI") Ratio, which is defined as annual water or wastewater bills divided by estimated annual household income. For the broader residential customer base, commonly

available household income measures are measures of income at different percentiles. Median Household Income ("MHI"), which is household income at a 50th percentile level (50% of households in a given population have incomes greater than the median and 50% of households have incomes lower than the median), can be measured at a statewide or community level and can be paired with a data set that provides the number of customers served in each community to arrive at a weighted number that represents MHI for the Company's entire service territory.

At a more detailed level, individual household income, household size, and home ownership data is considered across a full range of households. Using this information, affordability can then be assessed at a more detailed level based on various income levels and bill amounts for water and/or wastewater service. A variety of household information on income, size, and ownership status is readily and publicly available from the U.S. Census Bureau and the American Community Survey ("ACS") at the national, state, county, and community levels.

Q. Is there a generally accepted standard for the affordability of water and wastewater service?

A. Historically, water and wastewater affordability have been evaluated using numerous methods and metrics with no specific method being academically recognized as a right or wrong approach for assessing affordability. Of the various methods utilized, BTI ratios, along with an established percentage of household income dedicated to water and wastewater service, have been the predominant approach for assessing affordability. In general, bills have been considered to be unaffordable when they exceed a specified threshold in the range of 2% (water only) to 4.5% (combined water and wastewater) of

annual income. In a recent 2024 national water and wastewater affordability analysis report to Congress, the EPA utilized 3% and 4.5% of annual income as affordability thresholds for combined water and wastewater bills when analyzing national data.[1]

1. Enterprise-Level Analysis

Q. Please describe the Company's Enterprise-Level Analysis of affordability of service.

A. The Enterprise-Level Analysis of affordability for water and wastewater service is a historical and forward-looking comparison of average monthly bills to household income for the Company's residential customers. This view looks at average monthly residential bills for all customers over time compared to MHI for the Company's residential customer base.

Q. What is the purpose and value of this Enterprise-Level Analysis?

A. The purpose of the Enterprise-Level Analysis is to provide a high-level historical perspective on how the affordability of service has been trending over time and how it is expected to continue to trend under proposed rates. Although the Company proposes to increase customer rates in this proceeding, the important metric to consider is the impact that proposed rates and bills have on customer finances and how those impacts have trended over time and are expected to trend going forward. This metric must consider not only trends in rates and bills but trends in household income. The value of the BTI Ratio metric proposed by the Company is that it considers all of these factors. The Company's BTI Ratio as presented in the Company's affordability analyses is therefore the appropriate metric to use when looking at the impact of the Company's rates for water and wastewater service on customers.

[1] U.S. EPA. Water Affordability Needs Assessment: Report to Congress. (Report No. 830-R-24-015) (2024), at pp. 33–36, https://www.epa.gov/system/files/documents/2024-12/water-affordability-needs-assessment.pdf.

Q. Why do you use average monthly residential bills in your Enterprise-Level Analysis?

A. Average monthly bills are used because this is the best representation of the total revenue the Company collects from its residential customers over time, which is in turn the best metric on which to evaluate the total affordability picture for residential customers. Average monthly bills consider total residential revenue along with the total number of customers each year that revenue is collected from and the total level of water sales each year that revenue amount is collected over. This provides the most complete representation of what customers paid in the past and what they may pay in the future for the Company's water and wastewater service.

Q. Why do you use MHI in your Enterprise-Level Analysis?

A. The Enterprise-Level Analysis uses MHI for two reasons. The first is that MHI is a widely recognized, well understood, and readily available measure of household income in different communities and is available for different breakdowns of household demographics (homeowners versus renters, for example). The second is that MHI is consistent in scope with the concept of average monthly bills, which is the first input in the analysis that I previously discussed. Average monthly bills encompass all residential customers, not a subset. MHI also encompasses the entire residential customer base, not a subset. It is important in any analysis of affordability that there is consistency in assumptions between bills used in the analysis and household income metrics used in the analysis. This is something that many analyses of affordability of water and wastewater service do not consider. Use of MHI as a measure of total population income brings that consistency to the analysis when paired with average monthly bills.

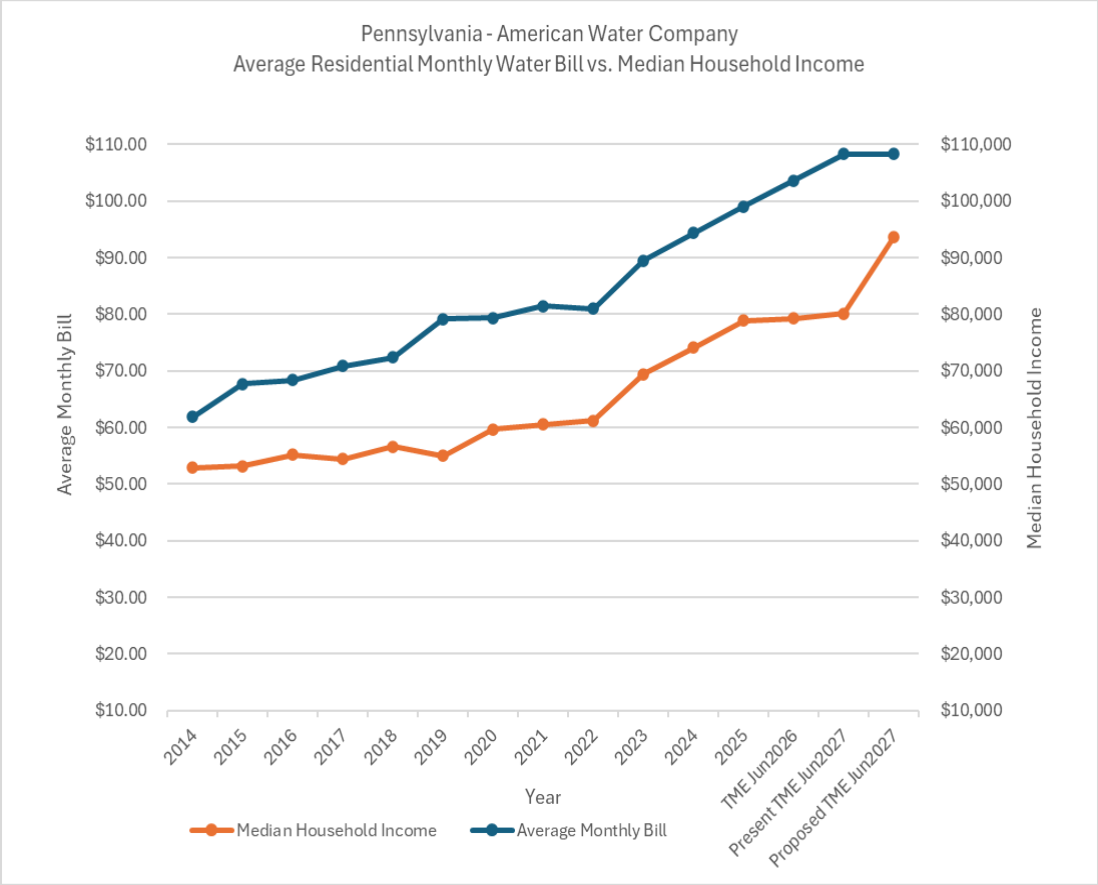
Q. How do you determine MHI for the customers in the Company's service territory?

A. The MHI for the Company's service territory is a weighted average of the number of customers in each community in PAWC's service territory and the median household income in each of those communities for owner-occupied and single-unit, renter-occupied homes as reported by data in the ACS based on the most recent year's available data (2023 in this proceeding). The relationship between this service territory–specific figure and the MHI for the Commonwealth of Pennsylvania for 2023 (also provided at the community level through the ACS) is then applied to historical MHI data for Pennsylvania to arrive at historical MHI data for the PAWC service territory.

Q. What are the results of your Enterprise-Level Analysis of affordability for water service?

A. The charts below compare historical average monthly water bills to MHI for PAWC customers from 2014 through 2024, stated in absolute terms and stated in terms of BTI Ratio, along with estimated average monthly bills under the Company's proposed rates in this case and estimated MHI for PAWC customers during the Fully Projected Future Test Year ("FPFTY") ending June 30, 2027. The data shows that the BTI Ratios for water service for PAWC customers have remained steady since 2014 and increased very slightly from 0.93% in 2023 to 0.94% in 2024. The BTI Ratio at the median income level is expected to be 1.04% under the Company's proposed rates in this case.

CHART 1


Pennsylvania - American Water Company
Average Residential Monthly Water Bill vs. Median Household Income
Average Monthly Bill
Median Household Income
$110.00
$100.00
$90.00
$80.00
$70.00
$60.00
$50.00
$40.00
$30.00
$20.00
$10.00
$110,000
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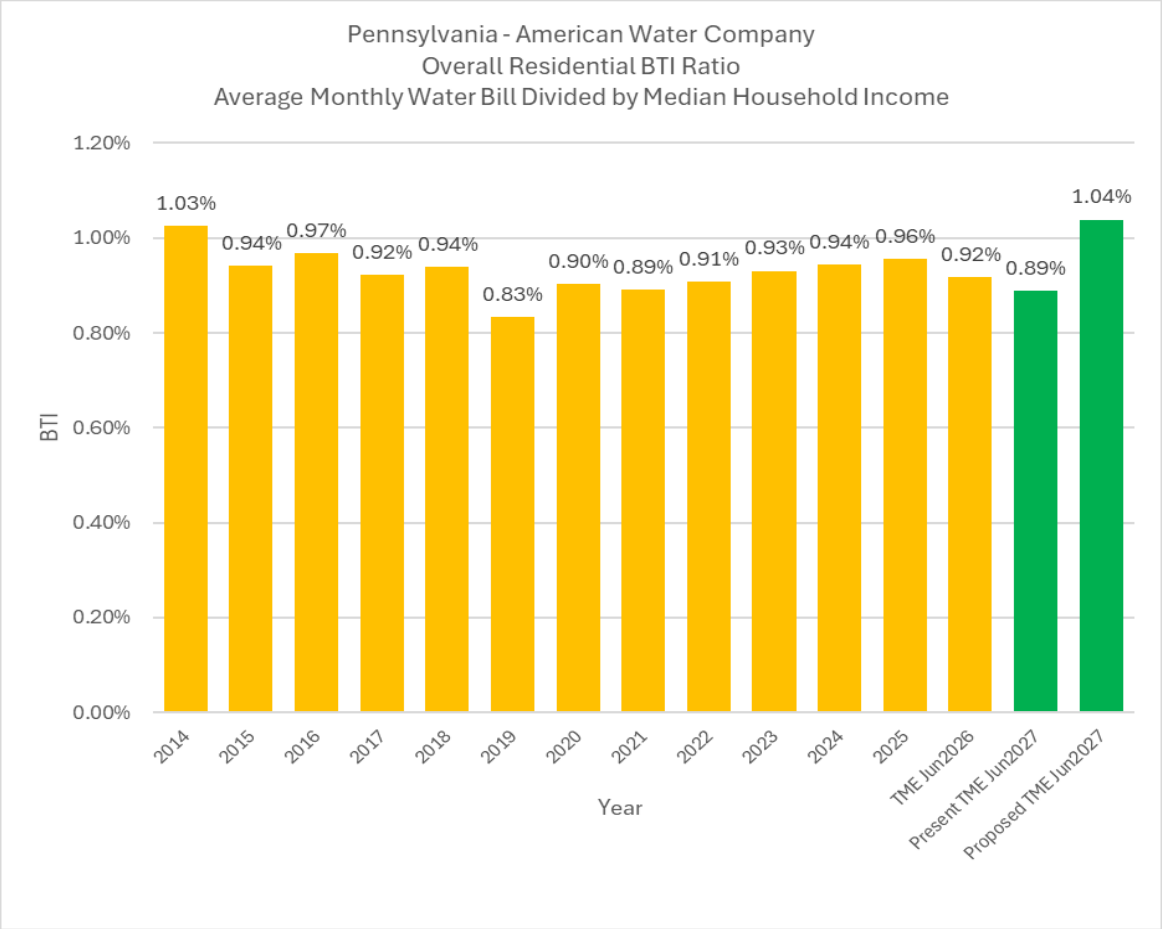
2025
TME Jun2026
Present TME Jun2027
Proposed TME Jun2027
Year
Median Household Income
Average Monthly Bill

1

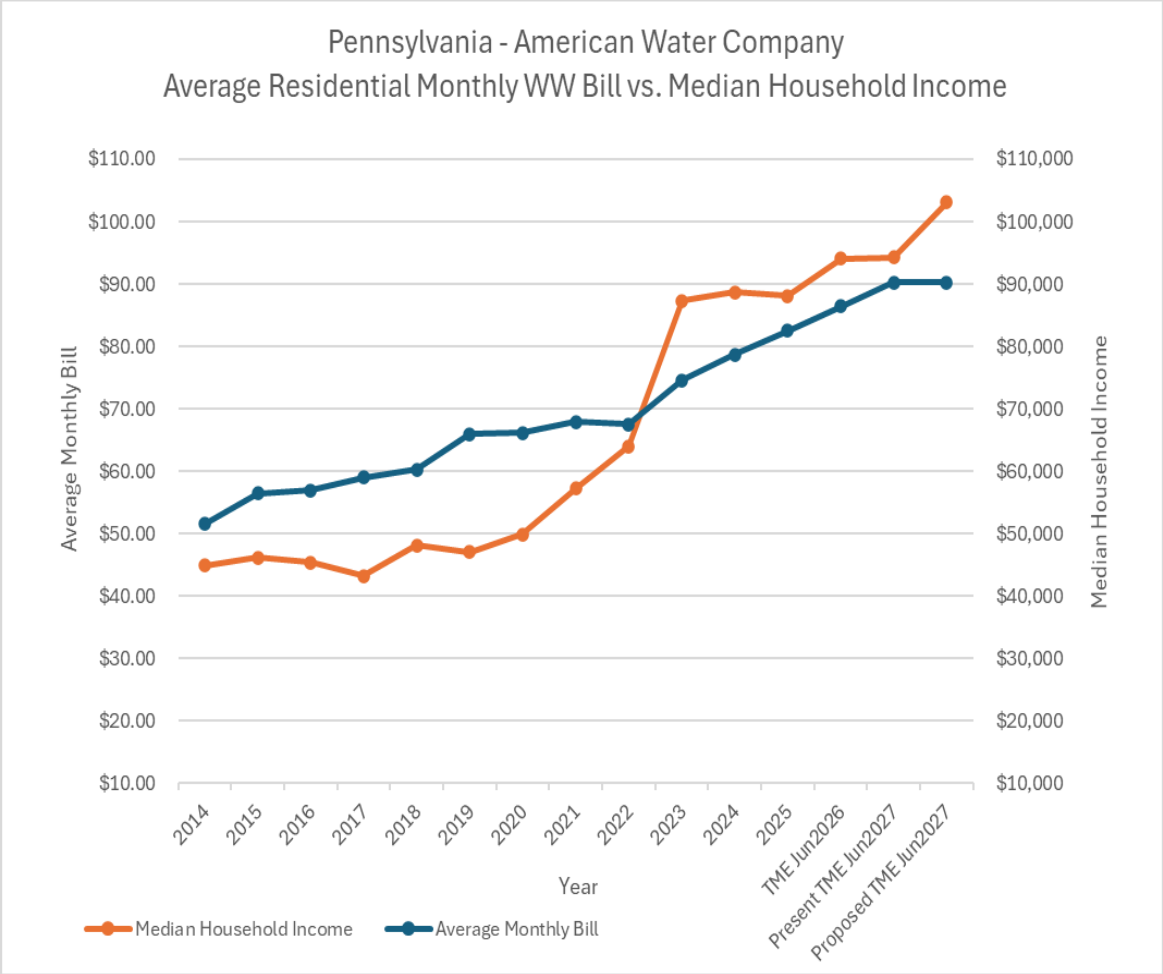
CHART 2



Q. What are the results of your Enterprise-Level Analysis of affordability for wastewater service?

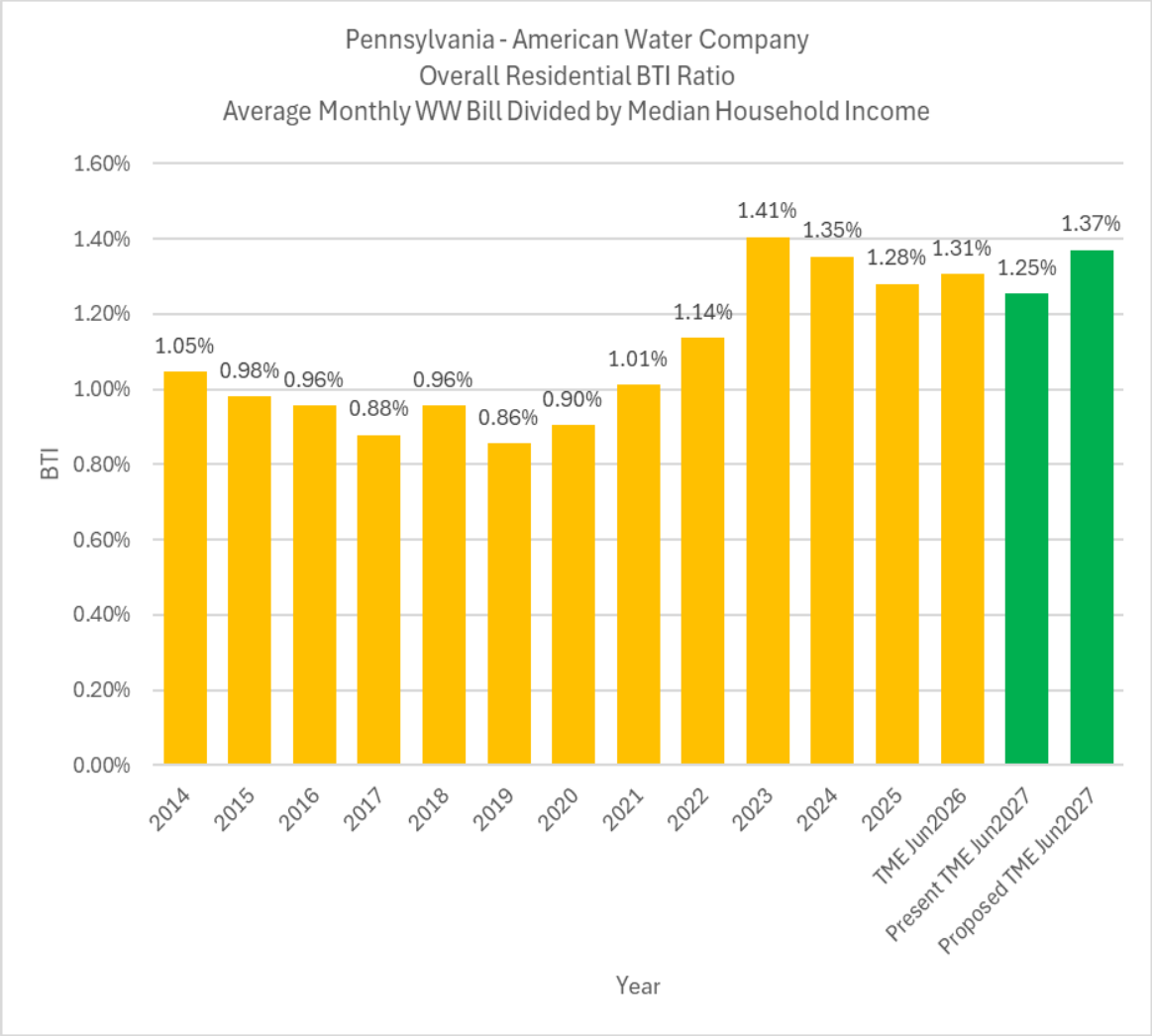
A. The charts below compare historical average monthly wastewater bills to MHI for PAWC customers from 2014 through 2024, stated in absolute terms and stated in terms of BTI Ratio, along with estimated average monthly bills under the Company's proposed rates in this case and estimated MHI for PAWC customers during the FPFTY. The data shows that the BTI Ratios for wastewater service for PAWC customers have remained steady and decreased from 1.41% in 2023 to 1.35% in 2024. The BTI Ratio at the median income level is expected to be 1.37% under the Company's proposed rates in this case.

CHART 3


Pennsylvania - American Water Company
Average Residential Monthly WW Bill vs. Median Household Income
$110.00
$100.00
$90.00
$80.00
$70.00
$60.00
$50.00
$40.00
$30.00
$20.00
$10.00
Average Monthly Bill
$110,000
$100,000
$90,000
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
Median Household Income
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
TME Jun2026
Present TME Jun2027
Proposed TME Jun2027
Year
Median Household Income
Average Monthly Bill

1

CHART 4



Q. Does the Enterprise-Level Analysis indicate whether service is affordable or unaffordable, in your opinion?

A. Not necessarily. The overall assessment of the affordability of service is not a yes or no question. The affordability of water or wastewater service will never be that simple. One can generally measure average water or wastewater bills against any given benchmark and come up with a yes or no answer, but affordability of service is a continuum, and that is what the Company's Community-Level Analysis, which I describe next in my Direct Testimony, shows. There will always be customers for whom water and/or wastewater

service is more affordable than for others depending on demographics and income levels. This is true across all of the communities that PAWC serves, including even the wealthiest communities that the Company serves.

Q. Does your Enterprise-Level Analysis speak at all to the affordability of service for lower-income customers?

A. No, it does not, and it is not intended to. The Enterprise-Level Analysis is one component of the Company's comprehensive analysis of affordability in this proceeding, and it is not intended to target any specific customer group. The Enterprise-Level Analysis is intended to show the long-term impact of changes in rates and usage on the general affordability of water and wastewater service for our customers. Specific examination of the affordability of the Company's water and wastewater service for different customer groups, and specifically for lower-income customers, is the focus of the Company's Community-Level Analysis, which I describe next.

2. Community-Level Analysis

Q. Please describe the Company's Community-Level Analysis of affordability of service.

A. The Community-Level Analysis takes a deeper dive into the affordability of water and wastewater service at a more granular level. The Community-Level Analysis looks at the affordability of service at proposed rates in this case for individual groups of customers using the most current available information on household income, size, and home ownership data from the U.S. Census Bureau and usage assumptions consistent with usage levels being used to set proposed rates in this case. This analysis is done community by community at a zip code level.

Q. What is the purpose of this Community-Level Analysis?

A. The purpose of the Community-Level Analysis is twofold. The first is to estimate at the community (zip code) level the number of customers the Company serves at different levels of household income stated in terms of multiples of the Federal Poverty Level ("FPL"). The second is to estimate, by community and household income level, the number of customers for whom bills for Basic Water Service (which I will define later in my testimony) are expected to be different percentages of household income at the Company's proposed rates.

Q. How is this analysis different from the Enterprise-Level Analysis you previously presented?

A. The Enterprise-Level Analysis and the Community-Level Analysis are two different but complementary views of affordability. As previously stated, the purpose of the Enterprise-Level Analysis is to provide a high-level historical perspective on how the affordability of service has been trending over time and how it is expected to continue to trend under proposed rates. The Community-Level Analysis is a deeper but narrower view of affordability that looks specifically at proposed rates in this case and the most currently available household demographic information across the Company's service territory.

Q. Is there academic research that supports the Company's approach to assessing the affordability of service at this detailed level?

A. Yes. Cardoso and Wichman outline a framework for assessing affordability of water service that uses the full distribution of household income at the local level rather than MHI or some other static representative level of income and uses varying levels of water usage

at the individual household level instead of a static representative level of water usage.[2] While the methodology presented here differs from Cardoso and Wichman in certain areas, the goal remains the same, which is to analyze affordability at a more granular level and identify customer groups where affordability of service may be an issue at the proposed rates.

Q. What information is needed to conduct an analysis of the affordability of service at this detailed level?

A. The following information is used to assess the affordability of service at the community (zip code) level:

- The number of customers served in each community.
- The distribution of owner-occupied households and renter-occupied households by income level in each community.
- The percentage of occupied housing units that are owner-occupied households or renter-occupied households that are not in multi-dwelling buildings in each community.
- The average number of persons per household in each community for both owner-occupied and renter-occupied households.
- The distribution of the size of households (one-person, two-person, etc.) for households of different income levels.
- The standard definition of Basic Water Service.
- Current or proposed rate structures.

[2] Cardoso, Diego S. and Wichman, Casey J., "Water Affordability in the United States," Water Resources Research, vol. 58, issue 12 (2020).

I will return to the Community-Level Analysis after I discuss the concept of Basic Water Service.

Q. Please describe the concept of Basic Water Service ("BWS").

A. For this analysis, we define BWS as water that is used for indoor domestic use and is expected to be relatively constant from month to month (e.g., water needed for drinking, cooking, cleaning, and sanitation). This differentiates BWS from total water sales, which also includes discretionary outdoor use of water in the summertime (lawn maintenance, swimming, recreation, etc.), which is not usually the focus of public policy discussions on the affordability of water service.

Q. How do you define BWS for the purposes of your Community-Level Analysis?

A. For the purpose of the Company's Community-Level Analysis, BWS is defined to be 40 gallons of water per household member per day.

Q. How did you arrive at 40 gallons per household member per day for your definition of BWS?

A. The specific estimate of 40 gallons of water per household member per day is based on the monthly residential use per customer for the FPFTY used in the development of the Company's proposed billing determinants as sponsored by Company witness McClellan. For non-summer months, average residential monthly usage in the forecast period is 2,913 gallons per customer. The Company's water affordability analysis shows an average of 2.32 persons per household in 2023 for the Company's residential customers. Dividing the 2,913 gallons per month figure by 2.32 persons per household divided by 30.5 days per month (on average) results in 41.2 gallons per person per day, which is just slightly higher than the 40 gallons per household member per day used for the definition of BWS in the

Company's affordability analyses. This analysis confirms that the Company's definition of BWS is consistent with the levels of residential usage used to develop proposed rates in this proceeding.

Q. Is this definition of BWS also suitable for wastewater analysis?

A. Yes. The definition of BWS as 40 gallons per household member per day is also suitable for wastewater analysis because wastewater billings, especially in light of the Company's proposal for a deduct adjustment described by Company witness McClellan, are based on the same type of service that BWS is meant to represent (i.e., indoor water use). All of this service effectively is returned through the wastewater collection system and, therefore, the definition of BWS serves as an appropriate benchmark for analysis of affordability for wastewater service.

Q. Why is it important that both household size and household income be considered in this analysis?

A. Household size and household income are both important because FPL, which is the measure of household income most often used as a metric for affordability studies and customer assistance programs, depends on both household size and income. Also, because water consumption in the home increases as the number of people in the home increases, and because lower-income households tend to have fewer people in them on average, it is important to differentiate between larger households and small households at different levels of income in conducting the affordability analysis.

Q. Can you discuss FPL in more detail?

A. The FPL is a measurement set by the U.S. Department of Health and Human Services of the minimum amount of annual income that is needed for individuals and families to pay

for essentials, such as room and board, clothes, and transportation. The FPL considers the number of people in a household, their income, and the state in which they live. For the Commonwealth of Pennsylvania, the FPL guidelines for 2025 are set at $15,650 for a household size of one and $5,500 per year for each additional household member.

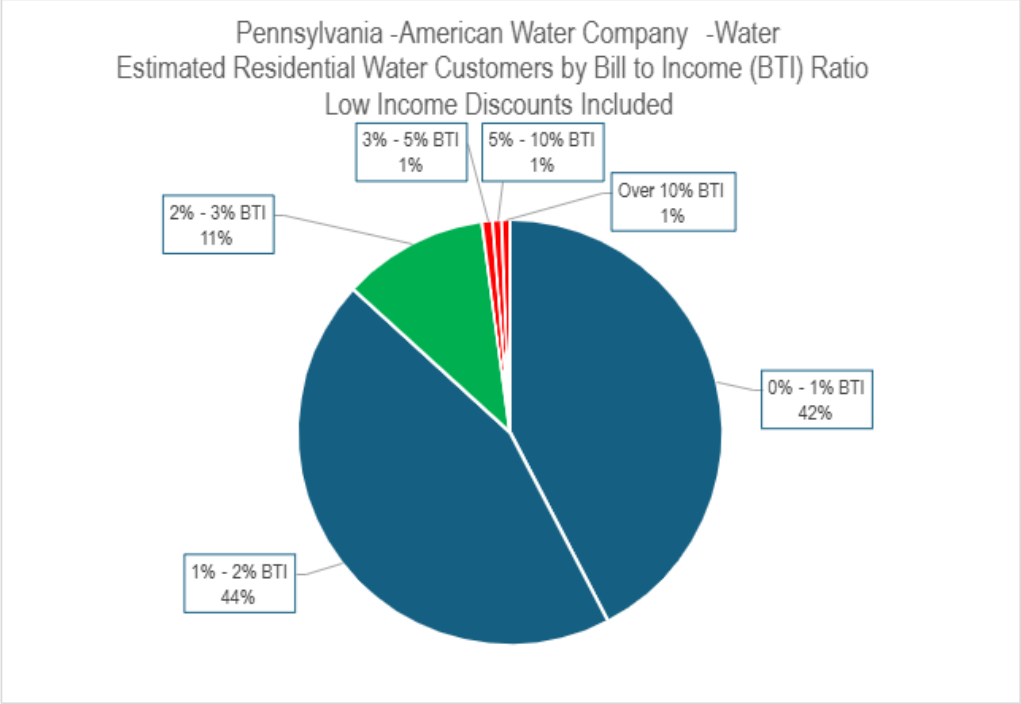
Q. What information does your Community-Level Analysis provide?

A. The Community-Level Analysis produces a complete set of data that consists of estimates for the number of customers in the Company's service territory by community (zip code), and then by annual household income and household size within each community. From this, the number of customers by multiples of FPL can also be estimated. Also included in this data is a bill amount at proposed rates differentiated by household size that reflects the Company's assumed level of BWS that I described earlier. From this, BTI Ratios can then be estimated by income level and household size, and by multiples of FPL, for each community (zip code) the Company serves.

Q. What does your Community-Level Analysis show?

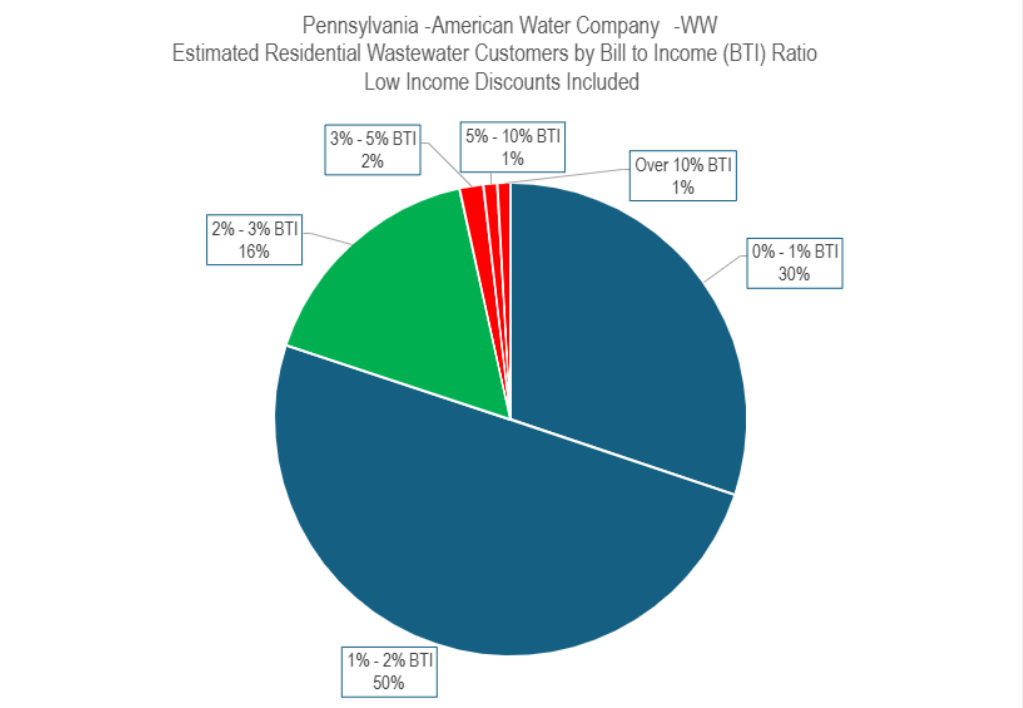
A. Charts 5 and 6 below show, for both water and wastewater service, the percentage of residential customers for whom bills for BWS under the Company's proposed rates are expected to be at different multiples of household income assuming full participation in the Company's Bill Discount Program for water and wastewater service.

CHART 5



1

CHART 6



2

These charts show that under the Company's proposed rate structure, including full participation in the Bill Discount Program, the Affordability Index metric (discussed below) for the Company's service territory in total is 86% under proposed rates for water service and 80% under proposed rates for wastewater service, meaning that 86% of our residential water customers and 80% of our residential wastewater customers can expect to see bills for BWS to be less than 2% of their household income. The Company estimates that there are approximately 84,300 residential water customers and 21,000 wastewater customers that will see bills for BWS above 2% of their household income, which is approximately 14% and 20% of the total customer population for water and wastewater service, respectively.

Q. Please describe the Affordability Index.

A. The Affordability Index ("AI") is a metric that reflects the percentage of a group of customers for whom BWS is expected to be less than a given percentage of annual household income. Consistent with my previous discussion in testimony regarding standards for affordability, the Company uses 2% of household income per service (water or wastewater) as the benchmark for this metric, which is at the conservative end of the range of affordability often cited. As an example, if, for a certain group of customers, it is estimated that 80% of those customers will have bills for BWS less than 2% of annual household income, the AI value for that group of customers is 80%.

The AI metric is designed to reflect the percentage of residential customers in a state, community, or demographic group for whom BWS is expected to cost 2% or less of annual household income. An AI value of 100% means that all customers within a selected group can expect BWS at less than 2% of annual household income. An AI value of 70%

means that approximately 70% of customers within a selected group can expect BWS at less than 2% of annual household income, and 30% of customers in that group can expect BWS to cost more than 2% of annual household income. The AI value is calculated based on modeling of proposed rates and community-level household information that I have previously described in my testimony.

Q. Why do you use 2% of annual household income as your benchmark for affordability of water or wastewater service?

A. The 2% benchmark is frequently used as an industry standard for the affordability threshold of an individual household. This percentage of household income standard has become the common water affordability standard used today.

Q. Does your analysis consider customers who rent in multi-family buildings without individual meters?

A. No. The Company's Community-Level Analysis only considers customers that are assumed to be direct customers of the Company, meaning that they are directly responsible for payment of services to the Company. Direct customers are assumed to be owner-occupied households and single-family, renter-occupied households as reported by ACS data.

Q. Why does your Community-Level Analysis only concentrate on customers that are direct customers of the Company?

A. For indirect customers of the Company (e.g., renters in multi-family buildings), it is impossible to know definitively what these households pay in rent for water and wastewater service. Presumably, building owners that receive water and wastewater service from PAWC are recovering those costs through rents, but rents are generally market-based and

not cost-based, with property owners charging what the market will bear. There is no way to know if owners are overcharging or undercharging renters or if they are also charging renters for building water or wastewater service that renters themselves are not actually using.

Q. Will the Company's proposed change in rates have an impact on people who use the Company's service but are not direct customers of the Company?

A. It is impossible to know what the impact of the Company's proposed rates will be on indirect customers of the Company. Rents may increase in part to recover increases in water service costs, but rents change for many reasons, and the extent to which any increases can be attributable to the Company's proposed rates and the timing of such increases cannot be determined.

CONCLUSIONS

Q. How is this affordability information useful?

A. Assessing affordability information of water and wastewater service for the entire residential customer population can demonstrate whether customers, in general, are having or would have difficulty paying their water or wastewater bills under the Company's current or proposed tariff structure. Assessing affordability information about water and wastewater service for lower-income customers can indicate the number of customers that may be having trouble paying their utility bills, where the customers are in the Company's service territory, and the extent to which those bills may pose challenges. This can, in turn, inform decision-makers about the size and scope of efforts that may be needed to help these vulnerable customers better afford water and wastewater service, both in terms of general rate design proposals that can reduce the cost of BWS for all customers, including lower-

income customers, and customer assistance programs that may include customer grants, tariff discounts, levelized billing, and outreach programs. Company witness Chard discusses the Company's existing programs that help our more financially vulnerable customers pay their bills.

Q. What conclusions do you draw based on the Company's enterprise-level and community-level affordability studies?

A. As noted above, there are three conclusions that can be drawn from the Company's affordability study:

- The affordability of the Company's water and wastewater service from 2014 through the FPFTY indicates that the way the Company has invested in and managed its water and wastewater systems has indeed been for the long-term benefit of our customers.
- The Company's water and wastewater service has been, is, and is expected to continue to be affordable for the majority of its residential customers, including under the rates proposed in this case.
- There are, however, groups of customers for whom the affordability of water and wastewater service can be challenging.

Q. Does the Company's affordability analyses provide any additional useful information about the value of the Company's water and wastewater service?

A. Indeed, it does. All stakeholders (regulators, customers, consumer advocates, community leaders, employees, shareholders, etc.) benefit from a financially sound utility providing safe, reliable, and affordable service to its customers. The Company's analysis demonstrates that PAWC's management of its operations and maintenance costs and its

decisions on how to execute on the capital investments needed to provide safe and reliable water service has been and continues to be done in a responsible and effective manner and continues to result in reasonable rates for our customers.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Deba F. Ather**, hereby state that the facts set forth in the pre-marked Statement No. 9 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Deba F. Ather

Pennsylvania American Water Company
Water Affordability Summary - Bills for Basic Water Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	--- Customers by FPL --- 0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
$0-$5k	1	1,200	$ 3,000	7,962	$ 47.68	$ 39.10	19.1%	7,962	-	-	-	-	-	-	-	-	-	-
$0-$5k	2	2,400	$ 3,000	3,608	$ 75.37	$ 61.80	30.1%	3,608	-	-	-	-	-	-	-	-	-	-
$0-$5k	3	3,600	$ 3,000	1,172	$ 103.05	$ 84.50	41.2%	1,172	-	-	-	-	-	-	-	-	-	-
$0-$5k	4	4,800	$ 3,000	718	$ 130.73	$ 107.20	52.3%	718	-	-	-	-	-	-	-	-	-	-
$0-$5k	5	6,000	$ 3,000	380	$ 158.41	$ 129.90	63.4%	380	-	-	-	-	-	-	-	-	-	-
$0-$5k	6	7,200	$ 3,000	121	$ 186.10	$ 152.60	74.4%	121	-	-	-	-	-	-	-	-	-	-
$0-$5k	7	8,400	$ 3,000	83	$ 213.78	$ 175.30	85.5%	83	-	-	-	-	-	-	-	-	-	-
$5-$10k	1	1,200	$ 7,500	4,583	$ 47.68	$ 36.23	7.6%	2,747	1,836	-	-	-	-	-	-	-	-	-
$5-$10k	2	2,400	$ 7,500	2,084	$ 75.37	$ 61.80	12.1%	2,084	-	-	-	-	-	-	-	-	-	-
$5-$10k	3	3,600	$ 7,500	674	$ 103.05	$ 84.50	16.5%	674	-	-	-	-	-	-	-	-	-	-
$5-$10k	4	4,800	$ 7,500	406	$ 130.73	$ 107.20	20.9%	406	-	-	-	-	-	-	-	-	-	-
$5-$10k	5	6,000	$ 7,500	215	$ 158.41	$ 129.90	25.3%	215	-	-	-	-	-	-	-	-	-	-
$5-$10k	6	7,200	$ 7,500	60	$ 186.10	$ 152.60	29.8%	60	-	-	-	-	-	-	-	-	-	-
$5-$10k	7	8,400	$ 7,500	40	$ 213.78	$ 175.30	34.2%	40	-	-	-	-	-	-	-	-	-	-
$10-$15k	1	1,200	$ 12,500	12,084	$ 47.68	$ 31.95	4.6%	-	12,084	-	-	-	-	-	-	-	-	-
$10-$15k	2	2,400	$ 12,500	3,184	$ 75.37	$ 51.61	7.2%	314	2,870	-	-	-	-	-	-	-	-	-
$10-$15k	3	3,600	$ 12,500	972	$ 103.05	$ 79.85	9.9%	679	293	-	-	-	-	-	-	-	-	-
$10-$15k	4	4,800	$ 12,500	533	$ 130.73	$ 107.20	12.6%	533	-	-	-	-	-	-	-	-	-	-
$10-$15k	5	6,000	$ 12,500	295	$ 158.41	$ 129.90	15.2%	295	-	-	-	-	-	-	-	-	-	-
$10-$15k	6	7,200	$ 12,500	85	$ 186.10	$ 152.60	17.9%	85	-	-	-	-	-	-	-	-	-	-
$10-$15k	7	8,400	$ 12,500	55	$ 213.78	$ 175.30	20.5%	55	-	-	-	-	-	-	-	-	-	-
$15-$20k	1	1,200	$ 17,500	11,945	$ 47.68	$ 22.08	3.3%	-	1,200	10,745	-	-	-	-	-	-	-	-
$15-$20k	2	2,400	$ 17,500	3,448	$ 75.37	$ 50.50	5.2%	-	3,448	-	-	-	-	-	-	-	-	-
$15-$20k	3	3,600	$ 17,500	1,061	$ 103.05	$ 69.04	7.1%	-	1,061	-	-	-	-	-	-	-	-	-
$15-$20k	4	4,800	$ 17,500	591	$ 130.73	$ 91.11	9.0%	106	485	-	-	-	-	-	-	-	-	-
$15-$20k	5	6,000	$ 17,500	332	$ 158.41	$ 125.89	10.9%	276	56	-	-	-	-	-	-	-	-	-
$15-$20k	6	7,200	$ 17,500	97	$ 186.10	$ 152.60	12.8%											97
$15-$20k	7	8,400	$ 17,500	68	$ 213.78	$ 175.30	14.7%	68	-	-	-	-	-	-	-	-	-	-
$20-$25k	1	1,200	$ 22,500	11,372	$ 47.68	$ 17.83	2.5%	-	-	7,962	3,410	-	-	-	-	-	-	-
$20-$25k	2	2,400	$ 22,500	4,783	$ 75.37	$ 36.64	4.0%	-	959	3,824	-	-	-	-	-	-	-	-
$20-$25k	3	3,600	$ 22,500	1,529	$ 103.05	$ 69.04	5.5%	-	1,529	-	-	-	-	-	-	-	-	-
$20-$25k	4	4,800	$ 22,500	933	$ 130.73	$ 87.59	7.0%	-	933	-	-	-	-	-	-	-	-	-
$20-$25k	5	6,000	$ 22,500	489	$ 158.41	$ 106.13	8.4%	-	489	-	-	-	-	-	-	-	-	-
$20-$25k	6	7,200	$ 22,500	158	$ 186.10	$ 131.93	9.9%	41	117	-	-	-	-	-	-	-	-	-
$20-$25k	7	8,400	$ 22,500	111	$ 213.78	$ 174.14	11.4%	107	4	-	-	-	-	-	-	-	-	-

Pennsylvania American Water Company
Water Affordability Summary - Bills for Basic Water Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	--- Customers by FPL --- 0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
$25-$35k	1	1,200	$ 22,500	21,155	$ 47.68	$ 6.30	2.5%	-	-	-	12,714	8,441	-	-	-	-	-	-
$25-$35k	2	2,400	$ 30,000	11,502	$ 75.37	$ 28.17	3.0%	-	-	8,041	3,461	-	-	-	-	-	-	-
$25-$35k	3	3,600	$ 30,000	3,839	$ 103.05	$ 49.87	4.1%	-	733	3,106	-	-	-	-	-	-	-	-
$25-$35k	4	4,800	$ 30,000	2,453	$ 130.73	$ 78.74	5.2%	-	1,731	722	-	-	-	-	-	-	-	-
$25-$35k	5	6,000	$ 30,000	1,288	$ 158.41	$ 106.13	6.3%	-	1,288	-	-	-	-	-	-	-	-	-
$25-$35k	6	7,200	$ 30,000	438	$ 186.10	$ 124.69	7.4%	-	438	-	-	-	-	-	-	-	-	-
$25-$35k	7	8,400	$ 30,000	311	$ 213.78	$ 143.23	8.6%	-	311	-	-	-	-	-	-	-	-	-
$35-$50k	1	1,200	$ 37,500	26,652	$ 47.68	$ -	1.5%	-	-	-	-	7,987	13,339	5,326	-	-	-	-
$35-$50k	2	2,400	$ 37,500	20,852	$ 75.37	$ 8.28	2.4%	-	-	-	10,407	10,445	-	-	-	-	-	-
$35-$50k	3	3,600	$ 37,500	7,510	$ 103.05	$ 29.50	3.3%	-	-	2,264	5,246	-	-	-	-	-	-	-
$35-$50k	4	4,800	$ 37,500	5,296	$ 130.73	$ 54.66	4.2%	-	-	4,769	527	-	-	-	-	-	-	-
$35-$50k	5	6,000	$ 37,500	2,618	$ 158.41	$ 76.75	5.1%	-	507	2,111	-	-	-	-	-	-	-	-
$35-$50k	6	7,200	$ 37,500	913	$ 186.10	$ 105.72	6.0%	-	509	405	-	-	-	-	-	-	-	-
$35-$50k	7	8,400	$ 37,500	631	$ 213.78	$ 139.97	6.8%	-	589	42	-	-	-	-	-	-	-	-
$50-$75k	1	1,200	$ 62,500	34,921	$ 47.68	$ -	0.9%	-	-	-	-	-	-	6,980	10,498	10,467	6,975	-
$50-$75k	2	2,400	$ 62,500	34,379	$ 75.37	$ -	1.4%	-	-	-	-	3,441	13,768	17,171	-	-	-	-
$50-$75k	3	3,600	$ 62,500	13,080	$ 103.05	$ 2.29	2.0%	-	-	-	1,322	7,825	3,933	-	-	-	-	-
$50-$75k	4	4,800	$ 62,500	9,767	$ 130.73	$ 17.25	2.5%	-	-	-	5,859	3,908	-	-	-	-	-	-
$50-$75k	5	6,000	$ 62,500	4,648	$ 158.41	$ 45.23	3.0%	-	-	1,384	3,264	-	-	-	-	-	-	-
$50-$75k	6	7,200	$ 62,500	1,659	$ 186.10	$ 65.83	3.6%	-	-	1,008	651	-	-	-	-	-	-	-
$50-$75k	7	8,400	$ 62,500	1,095	$ 213.78	$ 90.57	4.1%	-	-	1,014	81	-	-	-	-	-	-	-
$75-$100k	1	1,200	$ 87,500	21,545	$ 47.68	$ -	0.7%	-	-	-	-	-	-	-	-	-	2,158	19,387
$75-$100k	2	2,400	$ 87,500	31,576	$ 75.37	$ -	1.0%	-	-	-	-	-	-	-	12,621	12,640	6,315	-
$75-$100k	3	3,600	$ 87,500	13,360	$ 103.05	$ -	1.4%	-	-	-	-	-	2,669	6,697	3,994	-	-	-
$75-$100k	4	4,800	$ 87,500	10,980	$ 130.73	$ -	1.8%	-	-	-	-	2,200	7,674	1,106	-	-	-	-
$75-$100k	5	6,000	$ 87,500	4,902	$ 158.41	$ -	2.2%	-	-	-	-	3,924	978	-	-	-	-	-
$75-$100k	6	7,200	$ 87,500	1,764	$ 186.10	$ 19.39	2.6%	-	-	-	836	929	-	-	-	-	-	-
$75-$100k	7	8,400	$ 87,500	1,093	$ 213.78	$ 42.50	2.9%	-	-	-	988	105	-	-	-	-	-	-

Pennsylvania American Water Company
Water Affordability Summary - Bills for Basic Water Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
$100-$150k	1	1,200	$ 125,000	20,889	$ 47.68	0.5%	0.5%	-	-	-	-	-	-	-	-	-	-	20,889
$100-$150k	2	2,400	$ 125,000	48,475	$ 75.37	0.7%	0.7%	-	-	-	-	-	-	-	-	-	4,850	43,625
$100-$150k	3	3,600	$ 125,000	23,265	$ 103.05	1.0%	1.0%	-	-	-	-	-	-	-	2,334	6,972	6,969	6,990
$100-$150k	4	4,800	$ 125,000	20,996	$ 130.73	1.3%	1.3%	-	-	-	-	-	-	6,293	6,299	6,307	2,097	-
$100-$150k	5	6,000	$ 125,000	8,834	$ 158.41	1.5%	1.5%	-	-	-	-	-	2,637	2,688	3,508	-	-	-
$100-$150k	6	7,200	$ 125,000	3,196	$ 186.10	1.8%	1.8%	-	-	-	-	599	1,329	1,269	-	-	-	-
$100-$150k	7	8,400	$ 125,000	1,858	$ 213.78	2.1%	2.1%	-	-	-	-	737	964	158	-	-	-	-
Over $150k	1	1,200	$ 200,000	11,730	$ 47.68	0.3%	0.3%	-	-	-	-	-	-	-	-	-	-	11,730
Over $150k	2	2,400	$ 200,000	53,706	$ 75.37	0.5%	0.5%	-	-	-	-	-	-	-	-	-	-	53,706
Over $150k	3	3,600	$ 200,000	30,053	$ 103.05	0.6%	0.6%	-	-	-	-	-	-	-	-	-	-	30,053
Over $150k	4	4,800	$ 200,000	29,544	$ 130.73	0.8%	0.8%	-	-	-	-	-	-	-	-	-	2,954	26,590
Over $150k	5	6,000	$ 200,000	11,773	$ 158.41	1.0%	1.0%	-	-	-	-	-	-	-	-	2,350	2,350	7,074
Over $150k	6	7,200	$ 200,000	4,282	$ 186.10	1.1%	1.1%	-	-	-	-	-	-	-	854	859	1,282	1,287
Over $150k	7	8,400	$ 200,000	2,297	$ 213.78	1.3%	1.3%	-	-	-	-	-	-	449	475	683	493	197
			Total:	637,356				22,926	33,470	47,396	48,766	50,539	47,290	48,137	40,584	40,278	36,443	221,528
			Avg. Proposed Bill	$ 87.21				$ 78.05	$ 84.12	$ 86.50	$ 89.16	$ 89.45	$ 92.69	$ 89.95	$ 92.24	$ 91.19	$ 92.52	$ 83.56
			Avg. Household Income	$ 98,601				$ 5,506	$ 17,916	$ 29,154	$ 39,607	$ 51,895	$ 67,948	$ 78,582	$ 95,936	$ 104,235	$ 118,887	$ 165,946
			Average BTI Raio:	1.06%				17.01%	5.63%	3.56%	2.70%	2.07%	1.64%	1.37%	1.15%	1.05%	0.93%	0.60%
			Total Customers - Affordability Concern:	181,823				22,926	33,470	47,396	47,444	28,488	1,941	158	-	-	-	-
			Total Customers - No Affordability Concern:	455,533				-	-	-	1,322	22,051	45,348	47,980	40,584	40,278	36,443	221,528
			Affordability Percentage:	71%				0%	0%	0%	3%	44%	96%	100%	100%	100%	100%	100%
			Weighted Average Basic Water Service Bill:	$ 87.21														
			Median Household Income	$ 83,846														
			BTI Ratio:	1.25%														
			Average Use for Basic Service:	2,913				2,516	2,780	2,883	2,998	3,010	3,151	3,032	3,132	3,086	3,144	2,755
			Total Usage:	22,283,237														
			Total Base Bill:	$ 667,022,187														
			Total Discounts:	$ 73,368,599														

Pennsylvania American Water Company
Water Affordability Summary - Bills for Basic Water Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

$0-$5k	14,002	14,002	0%
$5-$10k	8,033	4,032	50%
$10-$15k	17,194	4,231	75%
$15-$20k	17,522	3,068	82%
$20-$25k	19,313	5,568	71%
$25-$35k	40,853	9,052	78%
$35-$50k	63,976	15,183	76%
$50-$75k	98,624	19,156	81%
$75-$100k	84,445	7,824	91%
$100-$150k	126,416	1,745	99%
Over $150k	141,872	-	100%
Total	632,250	83,862	87%
Over $75k	352,733	9,569	97%
Less $50k		55,137	
		65.7%	

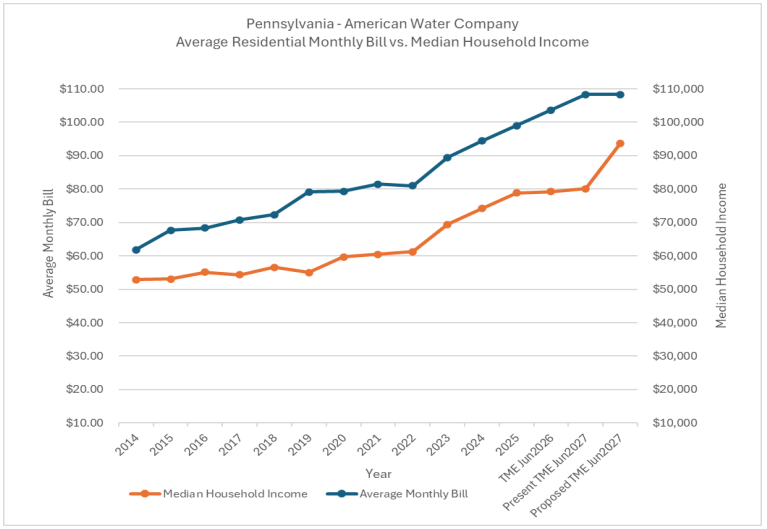
Total	Step 1	Step 2
184,838	12	-
217,597	15	9
96,515	15	21
82,217	15	33
35,774	15	45
12,773	15	57
7,642	15	69

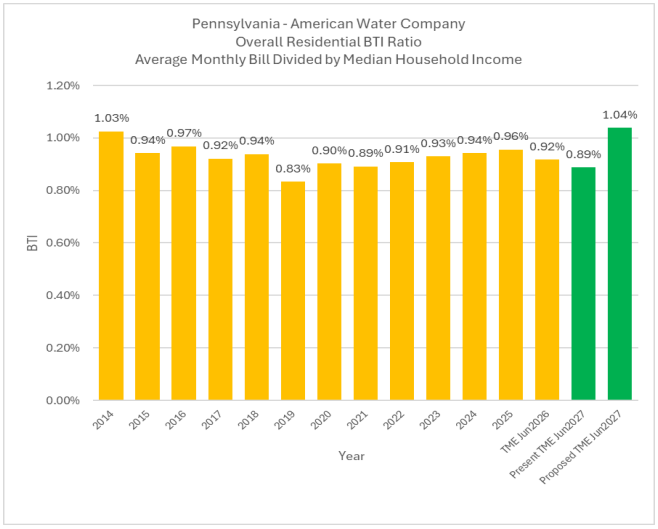
Household Size	0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
1	10,709	15,120	18,707	16,124	16,427	13,339	12,307	10,498	10,467	9,133	52,006
2	6,006	7,278	11,865	13,868	13,886	13,768	17,171	12,621	12,640	11,165	97,331
3	2,525	3,616	5,369	6,568	7,825	6,602	6,697	6,328	6,972	6,969	37,043
4	1,763	3,149	5,491	6,386	6,107	7,674	7,399	6,299	6,307	5,051	26,590
5	1,166	2,340	3,496	3,264	3,924	3,615	2,688	3,508	2,350	2,350	7,074
6	404	1,064	1,413	1,486	1,527	1,329	1,269	854	859	1,282	1,287
7	353	904	1,056	1,069	842	964	607	475	683	493	197

Pennsylvania American Water Company
Water Affordability Analysis

Residential Statistics	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TME Jun2026	Present TME Jun2027	Proposed TME Jun2027
PA Revenue	$378,710,296	$381,550,172	$398,076,489	$394,629,629	$412,096,481	$402,858,625	$441,820,109	$451,468,780	$459,547,021	$522,801,320	$561,775,016	$ 601,559,619	$ 610,762,508	$ 620,483,188	$ 725,425,433
PA Sales	26,904,642	26,770,195	26,174,617	25,837,049	25,554,530	25,287,292	27,100,039	26,119,526	25,798,406	25,551,411	25,610,223	25,286,824	25,442,322	25,314,523	25,314,523
PA Customers	597,129	598,469	601,431	604,769	607,073	610,361	617,040	621,942	625,407	627,901	631,444	635,661	642,093	645,085	645,085
PA Statewide Median Income	$55,170	$60,390	$60,980	$63,170	$64,520	$70,580	$70,790	$72,630	$72,210	$79,820	$84,165	$88,302	$92,463	$96,566	$96,566
PA Customer Median Income	$ 61,854	$ 67,707	$ 68,368	$ 70,824	$ 72,337	$ 79,131	$ 79,367	$ 81,430	$ 80,959	$ 89,491	$ 94,363	$ 99,001	$ 103,666	$ 108,266	$ 108,266
PA Average Price	$ 14.08	$ 14.25	$ 15.21	$ 15.27	$ 16.13	$ 15.93	$ 16.30	$ 17.28	$ 17.81	$ 20.46	$ 21.94	$ 23.79	$ 24.01	$ 24.51	$ 28.66
PA Average Monthly Bill	$ 52.85	$ 53.13	$ 55.16	$ 54.38	$ 56.57	$ 55.00	$ 59.67	$ 60.49	$ 61.23	$ 69.38	$ 74.14	$ 78.86	$ 79.27	$ 80.16	$ 93.71
PA Average Monthly Use	3.75	3.73	3.63	3.56	3.51	3.45	3.66	3.50	3.44	3.39	3.38	3.32	3.30	3.27	3.27
PA BTI Ratio	1.03%	0.94%	0.97%	0.92%	0.94%	0.83%	0.90%	0.89%	0.91%	0.93%	0.94%	0.96%	0.92%	0.89%	1.04%

1.121 State adjustment factor to reflect the difference between statewide MHI and MHI for AW customers in the state





City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Atlasburg	PA	15004	124	0	-	0	$58,257	$57,993	-	100.00%	0.00%	$57,993	-	-
Beaver Falls	PA	15010	1	1	1	1	$70,253	$87,864	$36,359	85.60%	14.40%	$80,436	1	0
Bridgeville	PA	15017	6,679	1	6,679	1	$83,611	$103,641	$46,655	91.30%	8.70%	$98,668	6,096	583
Buena Vista	PA	15018	304	0	-	0	$36,750	$43,000	-	94.90%	5.10%	$40,805	-	-
Bulger	PA	15019	331	1	331	1	$38,092	$38,824	$20,893	90.50%	9.50%	$37,129	300	31
Burgettstown	PA	15021	2,314	1	2,314	1	$72,849	$83,533	$38,607	87.70%	12.30%	$78,017	2,030	284
Charleroi	PA	15022	130	1	130	1	$61,337	$71,512	$33,388	83.90%	16.10%	$65,374	109	21
Clairton	PA	15025	6,287	1	6,287	1	$82,917	$111,920	$35,953	86.70%	13.30%	$101,812	5,450	837
Clinton	PA	15026	66	1	66	1	$99,897	$112,500	$98,481	87.80%	12.20%	$110,786	58	8
Cuddy	PA	15031	216	-	-	-	-	$92,905	-	79.00%	21.00%	$73,425	-	-
Donora	PA	15033	64	0	-	0	$43,232	$66,615	-	66.50%	33.50%	$44,311	-	-
Dravosburg	PA	15034	578	1	578	1	$47,016	$66,667	$26,313	76.70%	23.30%	$57,249	443	135
Elizabeth	PA	15037	4,063	1	4,063	1	$76,844	$83,294	$47,703	90.20%	9.80%	$79,795	3,664	399
Elrama	PA	15038	159	0	-	0	$32,278	-	-	31.90%	68.10%	-	-	-
Glassport	PA	15045	1,744	1	1,744	1	$45,354	$53,594	$34,934	74.90%	25.10%	$48,906	1,306	438
Greenock	PA	15047	137	0	-	0	$42,708	$42,708	-	100.00%	0.00%	$42,708	-	-
Hookstown	PA	15050	47	1	47	1	$92,969	$103,150	$51,154	93.70%	6.30%	$99,875	44	3
Indianola	PA	15051	1	1	1	1	$65,179	$49,833	$76,492	73.50%	26.50%	$56,886	1	0
Joffre	PA	15053	96	0	-	0	$104,196	$104,196	-	100.00%	0.00%	$104,196	-	-
Langeloth	PA	15054	264	1	264	1	$64,318	$50,417	$91,131	81.70%	18.30%	$57,884	216	48
Lawrence	PA	15055	715	1	715	1	$68,934	$68,860	$72,604	92.10%	7.90%	$69,156	658	57
Mc Donald	PA	15057	5,333	1	5,333	1	$112,871	$121,866	$41,250	94.10%	5.90%	$117,141	5,020	313
Midland	PA	15059	1	1	1	1	$68,906	$75,915	$55,625	79.40%	20.60%	$71,727	1	0
Midway	PA	15060	468	1	468	1	$53,333	$58,625	$34,167	98.20%	1.80%	$58,183	460	8
Monongahela	PA	15063	3,819	1	3,819	1	$65,274	$77,500	$33,199	89.30%	10.70%	$72,761	3,410	409
Morgan	PA	15064	188	-	-	-	-	$121,250	$31,944	54.90%	45.10%	$80,989	-	-
New Brighton	PA	15066	1	1	1	1	$58,277	$74,327	$34,750	86.90%	13.10%	$69,150	1	0
New Eagle	PA	15067	837	1	837	1	$53,048	$54,986	$34,265	85.00%	15.00%	$51,871	711	126
Oakdale	PA	15071	1,275	1	1,275	1	$98,157	$117,911	$63,750	87.90%	12.10%	$111,366	1,121	154
Slovan	PA	15078	225	0	-	0	$50,688	$85,417	-	86.00%	14.00%	$73,471	-	-
Sturgeon	PA	15082	141	0	-	0	$112,054	$112,054	-	100.00%	0.00%	$112,054	-	-
Sutersville	PA	15083	21	1	21	1	$67,337	$70,000	$34,219	95.80%	4.20%	$68,500	20	1
Warrendale	PA	15086	1	1	1	1	$118,417	$126,250	$59,049	92.50%	7.50%	$121,235	1	0
West Elizabeth	PA	15088	205	1	205	1	$62,778	$77,857	$33,750	86.50%	13.50%	$71,897	177	28
West Newton	PA	15089	21	1	21	1	$60,143	$68,699	$30,341	87.90%	12.10%	$64,050	18	3
Allison Park	PA	15101	1	1	1	1	$110,496	$132,380	$55,061	94.80%	5.20%	$128,337	1	0
Bethel Park	PA	15102	10,893	1	10,893	1	$106,851	$120,586	$51,149	93.30%	6.70%	$115,925	10,162	731
Carnegie	PA	15106	7,053	1	7,053	1	$72,112	$86,365	$46,040	83.40%	16.60%	$79,686	5,885	1,168
Homestead	PA	15120	6,998	1	6,998	1	$55,205	$67,522	$39,491	81.70%	18.30%	$62,386	5,716	1,282
West Mifflin	PA	15122	7,460	1	7,460	1	$68,984	$83,234	$36,939	87.30%	12.70%	$77,358	6,513	947
Imperial	PA	15126	1	1	1	1	$95,156	$96,341	$69,132	85.10%	14.90%	$92,295	1	0
South Park	PA	15129	4,024	1	4,024	1	$90,833	$108,083	$60,607	92.60%	7.40%	$104,551	3,725	299
Mckeesport	PA	15133	1,156	1	1,156	1	$66,630	$68,841	$62,454	83.70%	16.30%	$67,797	967	189
Mckeesport	PA	15135	1,812	1	1,812	1	$80,798	$102,992	$37,727	93.90%	6.10%	$99,027	1,702	110
Presto	PA	15142	698	1	698	1	$104,592	$250,000	$80,912	85.70%	14.30%	$225,845	598	100
Pittsburgh	PA	15201	2	1	2	1	$86,049	$98,505	$71,674	76.00%	24.00%	$92,064	2	0
Pittsburgh	PA	15204	2,461	1	2,461	1	$54,317	$66,128	$39,594	80.70%	19.30%	$61,012	1,987	474
Pittsburgh	PA	15205	6,015	1	6,015	1	$70,954	$93,576	$47,917	83.10%	16.90%	$85,871	5,000	1,015
Pittsburgh	PA	15207	1,461	1	1,461	1	$56,466	$71,635	$24,879	76.80%	23.20%	$60,785	1,122	339
Pittsburgh	PA	15210	7,655	1	7,655	1	$50,845	$61,010	$34,753	70.10%	29.90%	$53,163	5,367	2,288
Pittsburgh	PA	15215	2	1	2	1	$89,625	$110,406	$43,011	88.50%	11.50%	$102,685	2	0
Pittsburgh	PA	15216	8,078	1	8,078	1	$81,542	$103,169	$53,125	82.80%	17.20%	$94,542	6,685	1,393
Pittsburgh	PA	15219	1	1	1	1	$32,403	$62,900	$25,661	50.10%	49.90%	$44,335	1	0
Pittsburgh	PA	15220	4,033	1	4,033	1	$78,740	$87,789	$70,894	82.30%	17.70%	$84,796	3,319	714
Pittsburgh	PA	15221	1	1	1	1	$55,241	$88,340	$37,001	74.80%	25.20%	$75,425	1	0
Pittsburgh	PA	15226	5,596	1	5,596	1	$77,366	$85,169	$56,080	83.50%	16.50%	$80,362	4,671	925
Pittsburgh	PA	15227	10,881	1	10,881	1	$73,597	$90,783	$34,622	90.00%	10.00%	$85,151	9,790	1,091
Pittsburgh	PA	15228	5,668	1	5,668	1	$131,087	$159,054	$62,572	90.70%	9.30%	$150,071	5,140	528
Pittsburgh	PA	15234	5,353	1	5,353	1	$75,766	$100,116	$50,486	93.70%	6.30%	$96,983	5,015	338
Pittsburgh	PA	15235	1	1	1	1	$62,292	$77,699	$37,368	86.00%	14.00%	$72,041	1	0
Pittsburgh	PA	15236	11,181	1	11,181	1	$87,016	$106,235	$39,856	94.90%	5.10%	$102,829	10,607	574
Pittsburgh	PA	15239	1	1	1	1	$101,782	$111,835	$65,234	88.70%	11.30%	$106,563	1	0
Pittsburgh	PA	15241	7,315	1	7,315	1	$144,583	$167,887	$74,821	96.70%	3.30%	$164,804	7,073	242
Pittsburgh	PA	15243	4,868	1	4,868	1	$111,426	$121,962	$60,600	96.20%	3.80%	$119,627	4,683	185
Washington	PA	15301	15,603	1	15,603	1	$69,275	$84,244	$42,385	82.90%	17.10%	$77,083	12,934	2,669

City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Amity	PA	15311	1	1	1	1	$74,167	$74,970	$52,031	96.20%	3.80%	$74,101	1	0
Avella	PA	15312	666	1	666	1	$74,375	$85,302	$45,217	83.00%	17.00%	$78,507	553	113
Bentleyville	PA	15314	113	1	113	1	$61,895	$77,333	$34,917	89.30%	10.70%	$72,781	101	12
Canonsburg	PA	15317	16,572	1	16,572	1	$107,962	$121,812	$68,711	92.10%	7.90%	$117,617	15,263	1,309
Cecil	PA	15321	731	1	731	1	$118,333	$105,833	$143,125	84.00%	16.00%	$111,791	614	117
Claysville	PA	15323	621	1	621	1	$77,045	$81,818	$70,250	84.20%	15.80%	$79,995	523	98
Cokeburg	PA	15324	1	1	1	1	$41,667	$54,375	$36,058	76.00%	24.00%	$49,974	1	0
Prosperity	PA	15329	93	1	93	1	$90,114	$100,156	$55,938	89.10%	10.90%	$95,338	83	10
Eighty Four	PA	15330	1,754	1	1,754	1	$110,500	$118,482	$56,979	94.00%	6.00%	$114,809	1,649	105
Finleyville	PA	15332	3,289	1	3,289	1	$68,610	$71,076	$43,125	92.00%	8.00%	$68,830	3,025	264
Gastonville	PA	15336	28	-	-	-	-	-	-	-	-	-	-	-
Hendersonville	PA	15339	17	-	-	-	-	-	-	-	-	-	-	-
Hickory	PA	15340	365	1	365	1	$94,261	$106,953	$35,726	93.40%	6.60%	$102,249	341	24
Houston	PA	15342	2,205	1	2,205	1	$89,702	$97,121	$33,750	93.40%	6.60%	$92,954	2,060	145
Meadow Lands	PA	15347	338	-	-	-	-	$46,406	-	81.10%	18.90%	$37,644	-	-
Muse	PA	15350	307	0	-	0	$55,580	$55,767	-	47.00%	53.00%	$26,201	-	-
Southview	PA	15361	67	0	-	0	$85,208	$85,208	-	100.00%	0.00%	$85,208	-	-
Strabane	PA	15363	358	1	358	1	$53,775	$61,316	$53,284	91.50%	8.50%	$60,632	327	31
Venetia	PA	15367	3,548	1	3,548	1	$142,107	$165,859	$73,519	95.90%	4.10%	$162,119	3,404	144
Westland	PA	15378	67	-	-	-	-	-	-	100.00%	0.00%	-	-	-
West Middletown	PA	15379	54	0	-	0	$73,750	$73,750	-	100.00%	0.00%	$73,750	-	-
Uniontown	PA	15401	6,551	1	6,551	1	$52,051	$75,187	$26,215	82.40%	17.60%	$66,552	5,396	1,155
Allison	PA	15413	236	-	-	-	-	-	-	54.30%	45.70%	-	-	-
Brier Hill	PA	15415	28	-	-	-	-	-	-	-	-	-	-	-
Brownsville	PA	15417	2,094	1	2,094	1	$56,383	$65,746	$26,014	81.30%	18.70%	$58,300	1,702	392
California	PA	15419	1,022	1	1,022	1	$44,481	$87,083	$38,644	69.90%	30.10%	$72,486	714	308
Coal Center	PA	15423	109	1	109	1	$70,662	$80,804	$38,063	85.90%	14.10%	$74,784	94	15
Connellsville	PA	15425	4,126	1	4,126	1	$53,859	$72,271	$23,504	85.40%	14.60%	$65,145	3,523	603
Daisytown	PA	15427	241	0	-	0	$60,833	$65,417	-	81.90%	18.10%	$53,591	-	-
Dunbar	PA	15431	94	1	94	1	$57,542	$59,555	$33,068	90.20%	9.80%	$56,967	85	9
East Millsboro	PA	15433	2	0	-	0	$45,905	$46,659	-	96.10%	3.90%	$44,823	-	-
Grindstone	PA	15442	300	1	300	1	$54,250	$55,382	$52,596	77.20%	22.80%	$54,746	232	68
Hiller	PA	15444	216	-	-	-	-	-	-	86.30%	13.70%	-	-	-
Hopwood	PA	15445	934	0	-	0	$52,426	$57,288	-	90.00%	10.00%	$51,564	-	-
Lemont Furnace	PA	15456	136	1	136	1	$46,492	$42,955	$50,729	96.30%	3.70%	$43,245	131	5
Mc Clellandtown	PA	15458	22	1	22	1	$67,292	$58,463	$76,118	74.60%	25.40%	$62,942	16	6
New Salem	PA	15468	71	1	71	1	$65,625	$75,360	$27,292	83.00%	17.00%	$67,194	59	12
Oliver	PA	15472	100	0	-	0	$53,148	-	$53,148	0.00%	100.00%	$53,148	-	-
Uledi	PA	15484	99	0	-	0	$96,393	$96,486	-	96.40%	3.60%	$93,013	-	-
Greensburg	PA	15601	2	1	2	1	$75,369	$93,152	$37,328	89.50%	10.50%	$87,316	2	0
Indiana	PA	15701	6,542	1	6,542	1	$56,538	$85,839	$30,780	81.00%	19.00%	$75,387	5,300	1,242
Anita	PA	15711	146	1	146	1	$44,375	$47,813	$35,000	85.00%	15.00%	$45,891	124	22
Big Run	PA	15715	255	1	255	1	$54,722	$63,750	$52,188	72.80%	27.20%	$60,607	186	69
De Lancey	PA	15733	46	-	-	-	-	-	-	100.00%	0.00%	-	-	-
Mentcle	PA	15761	1	0	-	0	$55,250	-	-	51.40%	48.60%	-	-	-
Nicktown	PA	15762	1	0	-	0	$62,500	$63,611	-	94.40%	5.60%	$60,025	-	-
Punxsutawney	PA	15767	2,726	1	2,726	1	$49,907	$60,150	$32,917	82.90%	17.10%	$55,504	2,261	465
Walston	PA	15781	66	0	-	0	$43,750	$44,583	-	94.30%	5.70%	$42,035	-	-
Worthville	PA	15784	1	0	-	0	$58,125	$59,063	-	89.30%	10.70%	$52,735	-	-
Brookville	PA	15825	1	1	1	1	$61,522	$69,233	$35,705	86.90%	13.10%	$64,829	1	0
Corsica	PA	15829	100	1	100	1	$66,719	$72,692	$37,361	92.80%	7.20%	$70,163	93	7
Butler	PA	16001	13,230	1	13,230	1	$61,325	$82,332	$33,104	85.70%	14.30%	$75,272	11,333	1,897
Butler	PA	16002	1,214	1	1,214	1	$82,676	$89,554	$48,309	92.90%	7.10%	$86,611	1,127	87
Cabot	PA	16023	52	1	52	1	$83,704	$105,694	$38,625	89.40%	10.60%	$98,602	47	5

City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Connoquenessing	PA	16027	212	0	-	0	$70,000	$81,705	-	78.70%	21.30%	$64,283	-	-
East Butler	PA	16029	237	0	-	0	$58,306	$64,531	-	96.40%	3.60%	$62,196	-	-
Evans City	PA	16033	542	1	542	1	$100,606	$108,819	$48,036	86.40%	13.60%	$100,557	468	74
Harmony	PA	16037	1,064	1	1,064	1	$90,078	$94,429	$44,417	94.60%	5.40%	$91,716	1,006	58
Lyndora	PA	16045	461	0	-	0	$69,750	$68,750	-	69.20%	30.80%	$47,569	-	-
Prospect	PA	16052	7	1	7	1	$79,438	$86,250	$55,250	94.10%	5.90%	$84,411	7	0
Renfrew	PA	16053	960	1	960	1	$74,342	$82,222	$64,265	85.00%	15.00%	$79,536	816	144
Saxonburg	PA	16056	1,196	1	1,196	1	$73,527	$90,903	$43,882	86.00%	14.00%	$84,341	1,029	167
Zelienople	PA	16063	1,117	1	1,117	1	$86,533	$112,159	$49,861	85.00%	15.00%	$102,833	950	167
New Castle	PA	16101	9,361	1	9,361	1	$50,481	$69,222	$23,931	81.00%	19.00%	$60,597	7,578	1,783
New Castle	PA	16102	1,133	1	1,133	1	$52,480	$67,361	$30,260	85.60%	14.40%	$62,001	969	164
New Castle	PA	16105	5,463	1	5,463	1	$67,256	$83,451	$27,488	86.60%	13.40%	$75,948	4,731	732
Edinburg	PA	16116	159	0	-	0	$69,046	$68,980	-	95.10%	4.90%	$65,624	-	-
Ellwood City	PA	16117	5,685	1	5,685	1	$69,982	$76,875	$42,323	87.40%	12.60%	$72,536	4,971	714
Fombell	PA	16123	394	1	394	1	$104,750	$105,766	$56,563	91.90%	8.10%	$101,778	362	32
Koppel	PA	16136	355	1	355	1	$62,411	$64,211	$34,583	81.30%	18.70%	$58,662	289	66
Wampum	PA	16157	206	1	206	1	$56,582	$67,205	$18,750	86.50%	13.50%	$60,651	178	28
West Pittsburg	PA	16160	359	1	359	1	$41,841	$43,393	$41,442	70.40%	29.60%	$42,816	253	106
Kittanning	PA	16201	1,696	1	1,696	1	$70,949	$86,395	$41,012	87.00%	13.00%	$80,503	1,476	220
Clarion	PA	16214	2,198	1	2,198	1	$53,430	$82,872	$26,889	73.10%	26.90%	$67,812	1,607	591
Knox	PA	16232	48	1	48	1	$58,583	$71,667	$34,013	88.60%	11.40%	$67,371	43	5
Leeper	PA	16233	392	0	-	0	$89,787	$99,338	-	100.00%	0.00%	$99,338	-	-
Lucinda	PA	16235	147	1	147	1	$80,972	$81,458	$71,250	92.00%	8.00%	$80,643	135	12
Shippenville	PA	16254	339	1	339	1	$57,250	$59,808	$47,188	89.00%	11.00%	$58,420	302	37
Sligo	PA	16255	345	1	345	1	$65,357	$81,389	$22,313	84.60%	15.40%	$72,286	292	53
Strattanville	PA	16258	473	1	473	1	$51,125	$52,891	$48,750	89.10%	10.90%	$52,438	421	52
Clarendon	PA	16313	87	1	87	1	$54,052	$55,556	$45,500	88.80%	11.20%	$54,426	77	10
Marble	PA	16334	29	1	29	1	$71,364	$96,932	$14,777	90.90%	9.10%	$89,421	26	3
Tionesta	PA	16353	5	1	5	1	$54,674	$56,875	$31,146	91.20%	8.80%	$54,602	5	0
Warren	PA	16365	4,782	1	4,782	1	$57,694	$70,836	$37,500	88.40%	11.60%	$66,965	4,227	555
Osceola Mills	PA	16666	1,042	1	1,042	1	$55,938	$56,510	$50,781	96.50%	3.50%	$56,308	1,005	37
Sandy Ridge	PA	16677	184	-	-	-	-	-	-	73.90%	26.10%	-	-	-
Kane	PA	16735	1,875	1	1,875	1	$58,496	$75,000	$35,131	85.40%	14.60%	$69,172	1,601	274
Allport	PA	16821	148	0	-	0	$101,700	$101,700	-	100.00%	0.00%	$101,700	-	-
Bellefonte	PA	16823	3	1	3	1	$75,717	$92,229	$40,025	88.60%	11.40%	$86,294	3	0
Bigler	PA	16825	56	0	-	0	$59,669	$72,775	-	75.20%	24.80%	$54,707	-	-
Clearfield	PA	16830	68	1	68	1	$56,822	$68,803	$37,208	85.60%	14.40%	$64,241	58	10
Hawk Run	PA	16840	133	0	-	0	$54,805	$54,180	-	100.00%	0.00%	$54,180	-	-
Howard	PA	16841	300	1	300	1	$66,965	$72,288	$39,183	90.70%	9.30%	$69,217	272	28
Lamar	PA	16848	19	0	-	0	$53,500	$58,393	-	100.00%	0.00%	$58,393	-	-
Mineral Springs	PA	16855	60	-	-	-	-	-	-	79.50%	20.50%	-	-	-
Morrisdale	PA	16858	1,230	1	1,230	1	$57,292	$72,208	$32,787	94.30%	5.70%	$69,960	1,160	70
Munson	PA	16860	2	0	-	0	$73,225	$73,225	-	100.00%	0.00%	$73,225	-	-
Philipsburg	PA	16866	2,837	1	2,837	1	$48,580	$72,664	$22,872	92.30%	7.70%	$68,837	2,619	218
Wallaceton	PA	16876	118	1	118	1	$68,333	$60,625	$84,063	97.60%	2.40%	$61,190	115	3
West Decatur	PA	16878	674	1	674	1	$65,000	$75,757	$19,893	86.80%	13.20%	$68,374	585	89
Woodland	PA	16881	841	1	841	1	$60,313	$50,735	$79,286	95.50%	4.50%	$52,008	804	37
Annville	PA	17003	2,092	1	2,092	1	$87,350	$99,814	$46,667	91.00%	9.00%	$95,034	1,904	188
Campbelltown	PA	17010	267	-	-	-	-	-	-	41.90%	58.10%	-	-	-
Camp Hill	PA	17011	11,242	1	11,242	1	$88,889	$108,253	$59,970	90.00%	10.00%	$103,447	10,123	1,119
Carlisle	PA	17013	1	1	1	1	$68,150	$88,962	$45,266	81.00%	19.00%	$80,671	1	0
Elizabethtown	PA	17022	82	1	82	1	$79,075	$103,086	$56,201	91.30%	8.70%	$98,984	75	7
Enola	PA	17025	5,676	1	5,676	1	$89,750	$106,817	$59,133	89.60%	10.40%	$101,879	5,088	588

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Hershey	PA	17033	3,776	1	3,776	1	$75,093	$112,260	$57,181	79.80%	20.20%	$101,135	3,013	763
Hummelstown	PA	17036	3,842	1	3,842	1	$105,043	$131,826	$53,542	88.70%	11.30%	$122,992	3,408	434
Lebanon	PA	17042	101	1	101	1	$76,399	$91,033	$53,407	84.70%	15.30%	$85,293	86	15
Lemoyne	PA	17043	1,939	1	1,939	1	$66,752	$102,162	$39,177	85.40%	14.60%	$92,986	1,657	282
Mechanicsburg	PA	17050	10,902	1	10,902	1	$111,834	$125,883	$76,277	87.40%	12.60%	$119,616	9,525	1,377
Mechanicsburg	PA	17055	2,244	1	2,244	1	$95,542	$113,507	$61,127	87.60%	12.40%	$107,020	1,966	278
Middletown	PA	17057	7	1	7	1	$70,536	$84,956	$43,088	87.60%	12.40%	$79,754	6	1
Myerstown	PA	17067	1	1	1	1	$78,125	$90,408	$44,429	85.70%	14.30%	$83,811	1	0
New Cumberland	PA	17070	5,548	1	5,548	1	$91,100	$102,298	$48,813	87.90%	12.10%	$95,827	4,877	671
New Kingstown	PA	17072	89	-	-	-	-	-	-	-	-	-	-	-
Newport	PA	17074	6	1	6	1	$78,837	$90,023	$36,801	88.10%	11.90%	$83,688	5	1
Newton Hamilton	PA	17075	1	0	-	0	$74,688	$73,125	-	75.00%	25.00%	$54,844	-	-
Palmyra	PA	17078	6,434	1	6,434	1	$84,533	$111,973	$57,548	83.90%	16.10%	$103,212	5,398	1,036
Summerdale	PA	17093	247	0	-	0	$73,823	$73,737	-	93.80%	6.20%	$69,142	-	-
Harrisburg	PA	17101	1	0	-	0	$70,100	-	$70,168	100.00%	0.00%	-	-	-
Harrisburg	PA	17105	1	-	-	-	-	-	-	-	-	-	-	-
Harrisburg	PA	17109	20	1	20	1	$70,618	$85,224	$54,171	89.70%	10.30%	$82,038	18	2
Harrisburg	PA	17111	14	1	14	1	$84,314	$98,719	$59,948	87.90%	12.10%	$94,027	12	2
Harrisburg	PA	17112	2,328	1	2,328	1	$101,784	$112,767	$71,875	92.00%	8.00%	$109,495	2,142	186
Harrisburg	PA	17113	2,154	1	2,154	1	$60,554	$65,670	$53,118	70.90%	29.10%	$62,019	1,528	626
Etters	PA	17319	582	1	582	1	$101,610	$109,226	$33,750	95.40%	4.60%	$105,723	555	27
Gettysburg	PA	17325	871	1	871	1	$79,351	$93,676	$46,943	86.60%	13.40%	$87,434	755	116
Lewisberry	PA	17339	387	1	387	1	$97,375	$105,496	$57,917	95.10%	4.90%	$103,145	368	19
York Haven	PA	17370	42	1	42	1	$86,722	$93,333	$48,750	93.40%	6.60%	$90,377	39	3
Christiana	PA	17509	4	1	4	1	$77,188	$88,472	$64,286	71.60%	28.40%	$81,605	3	1
Kirkwood	PA	17536	1	1	1	1	$69,500	$77,955	$49,113	89.90%	10.10%	$75,055	1	0
New Providence	PA	17560	115	1	115	1	$63,963	$64,390	$52,039	95.90%	4.10%	$63,884	110	5
Quarryville	PA	17566	37	1	37	1	$73,545	$89,886	$57,616	82.50%	17.50%	$84,229	31	6
Silver Spring	PA	17575	36	-	-	-	-	-	-	-	-	-	-	-
Dewart	PA	17730	127	-	-	-	-	-	-	100.00%	0.00%	-	-	-
Mc Ewensville	PA	17749	98	0	-	0	$69,375	$72,813	-	82.80%	17.20%	$60,259	-	-
Mill Hall	PA	17751	215	1	215	1	$71,386	$79,087	$44,276	85.90%	14.10%	$74,186	185	30
Turbotville	PA	17772	268	1	268	1	$77,500	$80,938	$36,364	94.20%	5.80%	$78,349	252	16
Watsontown	PA	17777	1,348	1	1,348	1	$59,125	$64,369	$36,563	88.60%	11.40%	$61,212	1,195	153
Sunbury	PA	17801	103	1	103	1	$57,341	$78,738	$35,650	82.20%	17.80%	$71,077	85	18
Allenwood	PA	17810	151	1	151	1	$76,346	$80,469	$66,250	84.60%	15.40%	$78,278	128	23
Herndon	PA	17830	1	1	1	1	$76,339	$79,514	$47,500	90.80%	9.20%	$76,568	1	0
Lewisburg	PA	17837	3,687	1	3,687	1	$80,488	$105,909	$40,300	85.80%	14.20%	$96,607	3,164	523
Milton	PA	17847	2,930	1	2,930	1	$56,582	$71,301	$39,045	83.70%	16.30%	$66,051	2,453	477
Montandon	PA	17850	137	1	137	1	$49,500	$48,071	$51,020	83.50%	16.50%	$48,558	114	23
New Columbia	PA	17856	339	1	339	1	$92,400	$94,471	$44,338	97.60%	2.40%	$93,281	331	8
Northumberland	PA	17857	2,318	1	2,318	1	$64,306	$75,765	$35,139	84.20%	15.80%	$69,344	1,952	366
West Milton	PA	17886	262	1	262	1	$37,288	$70,268	$26,862	58.80%	41.20%	$52,375	154	108
White Deer	PA	17887	162	0	-	0	$16,733	-	-	100.00%	0.00%	-	-	-
Frackville	PA	17931	2,135	1	2,135	1	$55,636	$67,326	$29,233	93.50%	6.50%	$64,839	1,996	139
Bangor	PA	18013	3,069	1	3,069	1	$76,116	$88,277	$47,957	87.00%	13.00%	$83,024	2,669	400
Easton	PA	18040	61	1	61	1	$108,994	$120,529	$54,583	96.50%	3.50%	$118,195	59	2
Easton	PA	18042	1	1	1	1	$75,806	$99,350	$46,645	79.50%	20.50%	$88,522	1	0
Easton	PA	18045	1,357	1	1,357	1	$109,068	$119,409	$70,066	92.50%	7.50%	$115,719	1,256	101
Nazareth	PA	18064	4,416	1	4,416	1	$102,857	$118,681	$48,726	88.30%	11.70%	$110,476	3,898	518
Pen Argyl	PA	18072	1,789	1	1,789	1	$79,067	$95,918	$43,250	82.60%	17.40%	$86,732	1,477	312
Stockertown	PA	18083	271	1	271	1	$108,333	$106,458	$117,250	96.30%	3.70%	$106,860	261	10
Tatamy	PA	18085	456	1	456	1	$104,063	$102,375	$105,938	94.30%	5.70%	$102,580	430	26
Wind Gap	PA	18091	1,238	1	1,238	1	$78,042	$89,918	$66,023	80.90%	19.10%	$85,352	1,001	237
Tamaqua	PA	18252	27	1	27	1	$61,020	$76,370	$24,896	82.00%	18.00%	$67,129	22	5

City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
East Stroudsburg	PA	18301	1,065	1	1,065	1	$90,488	$108,583	$50,076	84.60%	15.40%	$99,582	901	164
East Stroudsburg	PA	18302	1,205	1	1,205	1	$87,044	$99,421	$44,350	89.40%	10.60%	$93,595	1,078	127
Bushkill	PA	18324	3,931	1	3,931	1	$69,000	$71,635	$40,945	89.10%	10.90%	$68,279	3,501	430
Dingmans Ferry	PA	18328	1,743	1	1,743	1	$81,833	$84,992	$44,148	90.70%	9.30%	$81,180	1,580	163
Marshalls Creek	PA	18335	124	0	-	0	$113,615	$113,615	-	98.70%	1.30%	$112,097	-	-
Matamoras	PA	18336	132	1	132	1	$71,420	$80,670	$55,329	84.40%	15.60%	$76,729	111	21
Milford	PA	18337	161	1	161	1	$89,935	$98,261	$54,392	91.90%	8.10%	$94,725	148	13
Mount Pocono	PA	18344	1,091	1	1,091	1	$85,215	$94,922	$21,905	88.30%	11.70%	$86,411	964	127
Pocono Summit	PA	18346	136	0	-	0	$53,981	$54,560	-	97.10%	2.90%	$52,989	-	-
Saylorsburg	PA	18353	3	1	3	1	$88,311	$90,883	$84,500	96.50%	3.50%	$90,660	3	0
Archbald	PA	18403	2,960	1	2,960	1	$76,401	$96,544	$31,887	85.20%	14.80%	$86,991	2,523	437
Carbondale	PA	18407	3,972	1	3,972	1	$57,261	$74,242	$27,757	84.70%	15.30%	$67,138	3,365	607
Chinchilla	PA	18410	17	-	-	-	-	-	-	-	-	-	-	-
Clarks Summit	PA	18411	5,319	1	5,319	1	$96,471	$108,208	$71,813	89.70%	10.30%	$104,460	4,771	548
Dalton	PA	18414	662	1	662	1	$91,014	$93,611	$58,750	91.90%	8.10%	$90,776	608	54
Factoryville	PA	18419	12	1	12	1	$59,904	$74,464	$29,712	88.90%	11.10%	$69,515	11	1
Forest City	PA	18421	1,264	1	1,264	1	$69,593	$78,411	$43,661	89.90%	10.10%	$74,891	1,136	128
Jermyn	PA	18433	1,709	1	1,709	1	$76,847	$95,441	$45,777	89.80%	10.20%	$90,373	1,535	174
Jessup	PA	18434	1,706	1	1,706	1	$60,396	$82,727	$28,234	83.00%	17.00%	$73,444	1,415	291
Lake Ariel	PA	18436	615	1	615	1	$73,209	$76,536	$46,250	93.20%	6.80%	$74,487	573	42
Moscow	PA	18444	176	1	176	1	$84,919	$93,125	$50,952	91.80%	8.20%	$89,650	161	15
Olyphant	PA	18447	2,863	1	2,863	1	$64,276	$80,608	$54,625	89.60%	10.40%	$77,894	2,564	299
Peckville	PA	18452	1,904	1	1,904	1	$58,526	$73,826	$49,783	90.00%	10.00%	$71,427	1,714	190
Thompson	PA	18465	86	1	86	1	$67,639	$80,500	$45,893	82.30%	17.70%	$74,369	71	15
Tobyhanna	PA	18466	6,568	1	6,568	1	$77,508	$84,330	$34,309	80.60%	19.40%	$74,641	5,296	1,272
Waverly	PA	18471	206	0	-	0	$121,136	$120,682	-	98.10%	1.90%	$118,447	-	-
Scranton	PA	18501	5	-	-	-	-	-	-	-	-	-	-	-
Scranton	PA	18503	64	0	-	0	$40,214	-	$37,727	100.00%	0.00%	-	-	-
Scranton	PA	18504	7,675	1	7,675	1	$52,542	$72,093	$33,750	77.80%	22.20%	$63,569	5,969	1,706
Scranton	PA	18505	6,313	1	6,313	1	$52,599	$76,351	$33,935	73.40%	26.60%	$65,055	4,632	1,681
Moosic	PA	18507	2,103	1	2,103	1	$73,958	$108,000	$53,214	77.80%	22.20%	$95,832	1,636	467
Scranton	PA	18508	3,530	1	3,530	1	$44,706	$59,105	$33,105	72.60%	27.40%	$51,976	2,562	968
Scranton	PA	18509	3,989	1	3,989	1	$52,206	$92,831	$39,150	79.00%	21.00%	$81,558	3,151	838
Scranton	PA	18510	3,054	1	3,054	1	$52,500	$75,087	$38,159	81.90%	18.10%	$68,388	2,500	554
Scranton	PA	18512	4,945	1	4,945	1	$63,097	$82,994	$43,732	87.60%	12.40%	$78,113	4,330	615
Taylor	PA	18517	1,720	1	1,720	1	$70,996	$78,386	$70,122	88.90%	11.10%	$77,466	1,529	191
Old Forge	PA	18518	3,621	1	3,621	1	$73,258	$94,485	$36,155	86.70%	13.30%	$86,701	3,138	483
Scranton	PA	18519	2,229	1	2,229	1	$58,061	$80,313	$31,172	82.60%	17.40%	$71,757	1,841	388
Berwick	PA	18603	5,146	1	5,146	1	$55,969	$71,710	$30,997	86.70%	13.30%	$66,301	4,462	684
Dallas	PA	18612	26	1	26	1	$97,022	$109,167	$59,271	93.70%	6.30%	$106,032	24	2
Glen Lyon	PA	18617	654	1	654	1	$35,357	$78,286	$28,938	65.20%	34.80%	$61,115	426	228
Hunlock Creek	PA	18621	9	1	9	1	$66,492	$66,210	$70,625	93.60%	6.40%	$66,494	8	1
Lake Winola	PA	18625	1	0	-	0	$57,206	$78,250	-	78.30%	21.70%	$61,296	-	-
Nanticoke	PA	18634	5,239	1	5,239	1	$60,482	$72,317	$38,750	78.30%	21.70%	$65,025	4,101	1,138
Nescopeck	PA	18635	555	1	555	1	$70,774	$77,788	$52,837	93.90%	6.10%	$76,264	521	34
Pittston	PA	18640	5,942	1	5,942	1	$57,358	$77,983	$36,024	76.80%	23.20%	$68,250	4,564	1,378
Pittston	PA	18641	2,603	1	2,603	1	$74,469	$84,485	$47,361	88.10%	11.90%	$80,066	2,293	310
Duryea	PA	18642	1,814	1	1,814	1	$61,587	$69,866	$32,056	81.40%	18.60%	$62,832	1,477	337
Pittston	PA	18643	3,922	1	3,922	1	$61,685	$76,091	$40,966	81.70%	18.30%	$69,654	3,203	719
Wyoming	PA	18644	2,400	1	2,400	1	$72,803	$83,398	$32,077	84.60%	15.40%	$75,477	2,030	370
Plymouth	PA	18651	3,304	1	3,304	1	$43,639	$60,012	$35,558	69.90%	30.10%	$52,642	2,308	996
Shickshinny	PA	18655	439	1	439	1	$68,362	$73,286	$46,848	90.40%	9.60%	$70,750	397	42
Wilkes Barre	PA	18701	272	1	272	1	$32,417	$78,750	$31,571	59.80%	40.20%	$59,773	163	109
Wilkes Barre	PA	18702	12,344	1	12,344	1	$54,892	$71,451	$33,780	77.50%	22.50%	$62,962	9,562	2,782

City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Kingston	PA	18704	11,599	1	11,599	1	$62,907	$84,861	$36,346	81.70%	18.30%	$76,002	9,481	2,118
Wilkes Barre	PA	18705	6,119	1	6,119	1	$61,293	$67,901	$47,481	74.30%	25.70%	$62,649	4,545	1,574
Wilkes Barre	PA	18706	5,843	1	5,843	1	$57,546	$65,767	$46,908	82.60%	17.40%	$62,478	4,824	1,019
Mountain Top	PA	18707	3,978	1	3,978	1	$105,281	$113,444	$40,313	94.10%	5.90%	$109,129	3,743	235
Shavertown	PA	18708	588	1	588	1	$95,480	$106,331	$46,551	91.00%	9.00%	$100,930	535	53
Luzerne	PA	18709	1,135	1	1,135	1	$38,547	$48,627	$28,459	75.80%	24.20%	$43,744	860	275
Montrose	PA	18801	617	1	617	1	$69,337	$74,861	$43,466	87.20%	12.80%	$70,855	538	79
Great Bend	PA	18821	254	1	254	1	$59,545	$63,125	$44,250	91.60%	8.40%	$61,544	233	21
Hallstead	PA	18822	594	1	594	1	$58,200	$66,979	$31,146	97.00%	3.00%	$65,892	576	18
Lanesboro	PA	18827	66	-	-	-	-	-	-	-	-	-	-	-
Susquehanna	PA	18847	566	1	566	1	$56,217	$61,950	$36,324	87.20%	12.80%	$58,663	493	73
Newtown	PA	18940	521	1	521	1	$157,591	$170,530	$92,596	91.40%	8.60%	$163,842	476	45
Washington Crossing	PA	18977	33	0	-	0	$215,313	$218,641	-	96.80%	3.20%	$211,568	-	-
Morrisville	PA	19067	11,739	1	11,739	1	$131,604	$151,653	$66,767	93.50%	6.50%	$146,169	10,981	758
Coatesville	PA	19320	10,014	1	10,014	1	$88,852	$110,921	$49,217	83.50%	16.50%	$100,768	8,366	1,648
Downingtown	PA	19335	1,668	1	1,668	1	$136,839	$161,370	$64,139	95.00%	5.00%	$156,550	1,585	83
Honey Brook	PA	19344	83	1	83	1	$84,164	$103,500	$49,338	87.30%	12.70%	$96,622	72	11
Parkesburg	PA	19365	1,367	1	1,367	1	$92,137	$113,974	$33,608	86.80%	13.20%	$103,373	1,187	180
Pomeroy	PA	19367	102	-	-	-	-	-	-	71.10%	28.90%	-	-	-
Sadsburyville	PA	19369	138	-	-	-	-	-	-	44.70%	55.30%	-	-	-
Thorndale	PA	19372	802	1	802	1	$120,172	$131,650	$105,234	79.30%	20.70%	$126,188	636	166
Norristown	PA	19401	11,089	1	11,089	1	$68,646	$97,670	$47,389	71.10%	28.90%	$83,134	7,883	3,206
Norristown	PA	19403	10,906	1	10,906	1	$101,996	$118,221	$72,273	93.40%	6.60%	$115,177	10,183	723
Bridgeport	PA	19405	1,991	1	1,991	1	$78,777	$116,250	$59,809	68.80%	31.20%	$98,634	1,370	621
King Of Prussia	PA	19406	813	1	813	1	$109,944	$127,841	$94,315	90.50%	9.50%	$124,667	736	77
Eagleville	PA	19408	20	-	-	-	-	-	-	-	-	-	-	-
Fairview Village	PA	19409	1	-	-	-	-	-	-	-	-	-	-	-
Blue Bell	PA	19422	3,527	1	3,527	1	$153,344	$172,546	$95,432	89.10%	10.90%	$164,161	3,143	384
Collegeville	PA	19426	4,354	1	4,354	1	$151,030	$164,744	$77,194	95.30%	4.70%	$160,671	4,151	203
Conshohocken	PA	19428	1	1	1	1	$116,566	$132,682	$102,313	81.60%	18.40%	$127,083	1	0
Gwynedd	PA	19436	1	0	-	0	$57,125	-	$77,639	77.10%	22.90%	$17,792	-	-
Kimberton	PA	19442	97	-	-	-	-	-	-	100.00%	0.00%	-	-	-
Lansdale	PA	19446	9	1	9	1	$103,875	$133,402	$66,277	89.70%	10.30%	$126,512	8	1
Mont Clare	PA	19453	20	0	-	0	$73,826	$74,640	-	84.70%	15.30%	$63,213	-	-
Oaks	PA	19456	82	-	-	-	-	$250,000	-	100.00%	0.00%	$250,000	-	-
Parker Ford	PA	19457	9	-	-	-	-	-	-	100.00%	0.00%	-	-	-
Phoenixville	PA	19460	3,170	1	3,170	1	$120,472	$148,068	$76,289	88.30%	11.70%	$139,664	2,799	371
Plymouth Meeting	PA	19462	458	1	458	1	$133,942	$157,827	$62,150	96.80%	3.20%	$154,791	443	15
Pottstown	PA	19464	387	1	387	1	$76,338	$100,541	$40,497	80.10%	19.90%	$88,592	310	77
Pottstown	PA	19465	953	1	953	1	$106,167	$120,726	$73,281	92.40%	7.60%	$117,116	880	73
Royersford	PA	19468	7,808	1	7,808	1	$106,261	$127,799	$60,000	94.60%	5.40%	$124,144	7,387	421
Schwenksville	PA	19473	954	1	954	1	$135,386	$139,330	$46,193	92.70%	7.30%	$132,519	884	70
Spring City	PA	19475	2,111	1	2,111	1	$92,140	$142,730	$41,657	91.10%	8.90%	$133,730	1,923	188
Worcester	PA	19490	74	0	-	0	$250,000	$250,000	-	100.00%	0.00%	$250,000	-	-
Birdsboro	PA	19508	681	1	681	1	$83,409	$97,692	$36,581	90.50%	9.50%	$91,883	616	65
Douglassville	PA	19518	2,776	1	2,776	1	$114,954	$129,842	$65,326	92.90%	7.10%	$125,238	2,578	198
Fleetwood	PA	19522	54	1	54	1	$95,366	$100,906	$63,552	90.60%	9.40%	$97,386	49	5
Reading	PA	19606	5,627	1	5,627	1	$81,872	$94,195	$50,301	87.60%	12.40%	$88,764	4,931	696
Reading	PA	19607	17	1	17	1	$80,550	$95,354	$61,604	84.30%	15.70%	$90,050	14	3
Reading	PA	19608	6,186	1	6,186	1	$112,169	$137,380	$46,378	90.00%	10.00%	$128,276	5,567	619
Reading	PA	19609	3,434	1	3,434	1	$80,748	$86,821	$36,204	92.50%	7.50%	$83,001	3,175	259
Reading	PA	19610	2,330	1	2,330	1	$91,034	$110,033	$63,992	89.70%	10.30%	$105,291	2,090	240

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Atlasburg	PA	15004	2.05	-	-	-	-	-	-	-	34	21	33	14	-	21	123
Beaver Falls	PA	15010	2.49	2.05	2.43	0	0	0	0	0	0	0	0	0	0	0	0
Bridgeville	PA	15017	2.38	1.61	2.31	75	41	168	93	149	350	601	936	1,027	1,230	2,008	6678
Buena Vista	PA	15018	2.76	-	-	-	6	5	-	-	122	70	17	4	46	33	303
Bulger	PA	15019	2.19	1.96	2.17	18	9	5	48	17	59	25	42	36	37	34	330
Burgettstown	PA	15021	2.53	1.82	2.44	31	36	65	101	85	117	358	330	347	398	445	2313
Charleroi	PA	15022	2.51	2.26	2.47	5	2	7	7	3	10	18	24	15	21	20	132
Clairton	PA	15025	2.54	2.16	2.49	160	80	176	266	122	302	641	869	628	1,179	1,864	6287
Clinton	PA	15026	2.57	2.24	2.53	2	0	3	2	2	3	2	7	11	11	24	67
Cuddy	PA	15031	2.2	2.17	2.19	33	-	14	-	-	34	7	-	91	6	31	216
Donora	PA	15033	1.82	2.02	1.89	7	1	5	7	1	5	9	11	9	7	2	64
Dravosburg	PA	15034	2.14	1.61	2.02	37	5	5	35	13	62	94	108	85	84	49	577
Elizabeth	PA	15037	2.51	2	2.46	131	39	163	69	124	270	431	669	636	673	857	4062
Elrama	PA	15038	3.28	1.95	2.37	-	-	-	-	-	108	21	-	-	11	18	158
Glassport	PA	15045	2.39	2.25	2.35	87	-	65	138	129	255	257	300	276	134	104	1745
Greenock	PA	15047	1.19	-	-	-	-	-	-	-	65	46	26	-	-	-	137
Hookstown	PA	15050	2.56	2.61	2.56	0	-	0	2	1	2	4	7	7	11	12	46
Indianola	PA	15051	2.04	1.88	2	-	-	-	0	0	0	0	0	0	0	0	0
Joffre	PA	15053	2.78	-	-	-	-	-	-	-	-	-	-	26	52	19	97
Langeloth	PA	15054	2.06	1.78	2.01	-	16	16	18	-	27	31	64	67	25	-	264
Lawrence	PA	15055	1.73	2.32	1.78	-	-	-	-	28	83	117	188	74	218	7	715
Mc Donald	PA	15057	2.81	1.86	2.75	21	49	40	160	79	269	315	691	672	986	2,050	5332
Midland	PA	15059	2.73	2.43	2.67	0	0	0	0	0	0	0	0	0	0	0	0
Midway	PA	15060	2.23	1.88	2.22	-	-	16	23	-	29	118	107	56	79	40	468
Monongahela	PA	15063	2.31	1.95	2.27	103	74	101	179	204	193	436	735	595	688	509	3817
Morgan	PA	15064	3.69	1.58	2.74	-	-	-	33	-	12	35	-	-	96	12	188
New Brighton	PA	15066	2.36	1.92	2.3	0	0	0	0	0	0	0	0	0	0	0	0
New Eagle	PA	15067	2.12	1.63	2.05	52	11	26	16	19	73	160	194	117	101	68	837
Oakdale	PA	15071	2.47	2.13	2.43	12	10	44	30	33	52	85	153	172	220	465	1276
Slovan	PA	15078	3.21	2.77	3.15	8	-	-	8	14	13	15	31	90	46	-	225
Sturgeon	PA	15082	3.46	-	-	-	-	-	-	-	-	-	24	22	30	65	141
Sutersville	PA	15083	2.05	1.44	2.02	0	1	1	1	1	1	3	4	2	5	3	22
Warrendale	PA	15086	2.64	1.15	2.53	-	-	-	-	-	0	-	0	0	0	0	0
West Elizabeth	PA	15088	2.38	2.64	2.42	4	1	4	10	14	10	33	36	47	40	6	205
West Newton	PA	15089	2.34	2.05	2.3	0	0	1	1	1	2	3	4	3	4	2	21
Allison Park	PA	15101	2.6	1.64	2.55	0	0	0	0	0	0	0	0	0	0	0	0
Bethel Park	PA	15102	2.44	1.46	2.37	146	104	178	253	106	706	729	1,290	1,105	2,674	3,602	10893
Carnegie	PA	15106	2.14	1.81	2.09	117	70	114	270	259	441	793	1,230	1,041	1,327	1,391	7053
Homestead	PA	15120	2.26	1.97	2.21	150	153	316	293	300	571	1,061	1,246	693	1,169	1,047	6999
West Mifflin	PA	15122	2.28	2.11	2.26	204	155	176	430	204	497	730	1,240	1,408	1,565	848	7457
Imperial	PA	15126	2.31	1.85	2.24	0	-	0	0	0	0	0	0	0	0	0	0
South Park	PA	15129	2.41	1.97	2.38	26	32	14	31	65	361	314	655	478	907	1,141	4024
Mckeesport	PA	15133	2.14	2.27	2.16	27	14	33	55	55	90	154	247	182	219	81	1157
Mckeesport	PA	15135	2.55	2.16	2.53	20	-	7	102	58	205	176	175	203	393	472	1811
Presto	PA	15142	2.33	1.56	2.22	44	-	-	-	-	22	7	80	105	92	349	699
Pittsburgh	PA	15201	2.02	1.75	1.96	0	0	0	0	0	0	0	0	0	0	1	1
Pittsburgh	PA	15204	2.3	2.14	2.27	48	58	136	63	161	205	303	576	324	359	228	2461
Pittsburgh	PA	15205	2.34	1.8	2.25	87	66	163	129	167	379	633	992	917	1,217	1,266	6016
Pittsburgh	PA	15207	2.18	2.21	2.19	36	25	122	79	76	126	134	283	157	234	188	1460
Pittsburgh	PA	15210	2.17	2.58	2.29	389	301	528	341	282	571	1,081	1,327	1,107	1,215	514	7656
Pittsburgh	PA	15215	2.45	1.85	2.38	0	0	0	0	0	0	0	0	0	0	1	1
Pittsburgh	PA	15216	2.37	1.74	2.26	158	116	189	172	279	434	581	1,102	1,342	1,786	1,921	8080

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Pittsburgh	PA	15219	2.25	1.81	2.03	0	0	0	0	0	0	0	0	0	0	0	0
Pittsburgh	PA	15220	2.1	1.87	2.06	175	27	86	50	67	259	443	716	571	882	756	4032
Pittsburgh	PA	15221	2.12	1.82	2.04	0	0	0	0	0	0	0	0	0	0	0	0
Pittsburgh	PA	15226	2.32	1.97	2.26	123	29	105	162	258	278	594	876	915	1,398	860	5598
Pittsburgh	PA	15227	2.36	1.89	2.31	184	183	338	283	209	696	1,348	1,525	1,513	2,623	1,980	10882
Pittsburgh	PA	15228	2.71	1.96	2.64	52	32	25	55	74	88	330	403	554	1,288	2,767	5668
Pittsburgh	PA	15234	2.46	1.8	2.42	76	78	124	104	129	243	499	964	593	1,322	1,222	5354
Pittsburgh	PA	15235	2.27	1.89	2.22	0	0	0	0	0	0	0	0	0	0	0	0
Pittsburgh	PA	15236	2.48	1.82	2.45	117	52	259	108	199	616	908	1,708	1,464	3,031	2,718	11180
Pittsburgh	PA	15239	2.68	1.97	2.6	0	0	0	0	0	0	0	0	0	0	0	0
Pittsburgh	PA	15241	2.86	1.57	2.82	124	29	35	16	59	257	313	652	764	1,053	4,013	7315
Pittsburgh	PA	15243	2.37	1.5	2.34	110	17	25	66	75	279	294	683	444	1,175	1,701	4869
Washington	PA	15301	2.37	1.81	2.27	330	216	399	582	639	1,052	1,695	2,746	2,141	2,926	2,877	15603
Amity	PA	15311	2.22	1.7	2.2	0	-	0	0	0	0	0	0	0	0	0	0
Avella	PA	15312	2.43	2.64	2.47	5	-	17	12	43	44	80	125	79	123	137	665
Bentleyville	PA	15314	2.52	2.42	2.51	3	2	4	5	4	7	13	22	11	27	15	113
Canonsburg	PA	15317	2.59	1.86	2.53	165	148	240	203	307	595	862	2,090	2,231	3,693	6,038	16572
Cecil	PA	15321	2.48	3.17	2.59	-	14	-	13	14	-	98	111	98	185	199	732
Claysville	PA	15323	2.51	2.12	2.45	2	5	12	18	16	64	73	111	85	109	126	621
Cokeburg	PA	15324	2.18	2.95	2.37	0	-	0	0	0	0	0	0	0	0	0	0
Prosperity	PA	15329	2.56	2.52	2.56	5	6	0	0	0	3	10	16	8	22	22	92
Eighty Four	PA	15330	2.57	1.84	2.53	7	61	27	17	43	97	121	245	132	374	630	1754
Finleyville	PA	15332	2.23	2.23	2.23	48	35	109	197	225	145	244	796	435	336	720	3290
Gastonville	PA	15336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Hendersonville	PA	15339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Hickory	PA	15340	2.48	1.17	2.39	4	23	13	-	6	5	37	59	29	81	107	364
Houston	PA	15342	2.36	1.7	2.32	38	39	22	24	50	105	147	305	476	559	438	2203
Meadow Lands	PA	15347	1.51	4	1.98	-	-	47	-	-	-	123	50	45	73	-	338
Muse	PA	15350	2.07	2.09	2.08	48	-	34	-	-	46	8	73	19	80	-	308
Southview	PA	15361	2	-	-	-	-	-	-	16	-	-	-	34	17	-	67
Strabane	PA	15363	2.15	1.84	2.12	-	-	-	-	19	97	40	53	71	50	29	359
Venetia	PA	15367	3.02	1.99	2.98	-	27	17	-	105	90	246	437	212	649	1,765	3548
Westland	PA	15378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
West Middletown	PA	15379	2.77	-	-	2	-	7	-	-	2	10	7	17	5	2	52
Uniontown	PA	15401	2.26	1.76	2.17	251	259	308	257	392	402	822	1,013	785	1,281	780	6550
Allison	PA	15413	2.06	2.56	2.29	-	-	40	-	55	13	11	-	69	27	21	236
Brier Hill	PA	15415	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Brownsville	PA	15417	2.1	1.92	2.07	109	21	144	95	67	186	235	382	268	356	231	2094
California	PA	15419	2.45	1.86	2.27	30	16	47	38	15	53	202	181	85	210	145	1022
Coal Center	PA	15423	2.57	2.97	2.63	5	1	2	6	1	8	15	19	14	21	17	109
Connellsville	PA	15425	2.39	1.77	2.3	159	104	256	179	222	300	487	649	548	731	491	4126
Daisytown	PA	15427	2.02	1.57	1.94	11	8	5	7	22	27	30	49	32	20	31	242
Dunbar	PA	15431	2.29	2.66	2.33	1	1	4	6	4	8	13	20	12	13	10	92
East Millsboro	PA	15433	1.7	2.19	1.72	0	0	-	-	0	0	1	0	-	0	-	1
Grindstone	PA	15442	2.47	1.97	2.36	4	8	14	13	11	21	44	82	38	37	28	300
Hiller	PA	15444	3.4	4.69	3.58	10	30	-	-	20	33	-	27	8	87	-	215
Hopwood	PA	15445	1.87	2.48	1.93	-	6	82	47	59	103	136	118	155	135	92	933
Lemont Furnace	PA	15456	2.12	1.75	2.11	2	2	6	11	5	18	27	17	16	13	19	136
Mc Clellandtown	PA	15458	2.62	2.07	2.48	0	-	0	1	0	2	2	7	5	3	2	22
New Salem	PA	15468	2.47	1.51	2.31	6	-	1	3	2	8	6	11	18	11	4	70
Oliver	PA	15472	-	1.74	-	-	-	-	-	-	-	-	93	7	-	-	100
Uledi	PA	15484	3.44	4.56	3.48	-	-	-	-	-	-	4	8	59	8	21	100

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Greensburg	PA	15601	2.31	1.68	2.24	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	PA	15701	2.44	1.89	2.34	132	143	206	169	345	518	776	962	935	1,108	1,248	6542
Anita	PA	15711	2.34	2.63	2.38	11	9	3	6	4	19	30	23	10	25	4	144
Big Run	PA	15715	2.09	2.41	2.18	2	9	11	16	22	20	28	51	56	30	11	256
De Lancey	PA	15733	1.92	-	-	-	-	4	25	4	-	-	-	4	6	4	47
Mentcle	PA	15761	5.11	3.12	4.14	-	-	-	-	-	0	-	0	-	0	-	0
Nicktown	PA	15762	2.54	1.96	2.51	-	0	0	0	0	0	0	0	0	0	0	0
Punxsutawney	PA	15767	2.47	2.13	2.41	137	73	109	151	102	247	444	500	313	379	271	2726
Walston	PA	15781	2.09	3.5	2.17	-	-	-	-	6	19	11	26	-	4	-	66
Worthville	PA	15784	1.84	-	-	-	-	0	-	-	-	0	0	0	0	-	0
Brookville	PA	15825	2.43	1.92	2.36	0	0	0	0	0	0	0	0	0	0	0	0
Corsica	PA	15829	2.51	2.37	2.5	2	0	2	3	2	8	16	21	16	23	7	100
Butler	PA	16001	2.32	1.83	2.25	381	126	443	443	552	1,182	1,427	2,314	1,775	2,311	2,275	13229
Butler	PA	16002	2.51	1.87	2.46	43	21	16	30	43	74	93	218	167	269	240	1214
Cabot	PA	16023	2.75	1.64	2.63	1	0	1	1	1	6	4	5	6	11	15	51
Connoquenessing	PA	16027	3.14	2.56	3.02	-	6	19	-	3	22	30	24	33	28	48	213
East Butler	PA	16029	2.66	1.89	2.63	0	3	1	3	4	27	50	51	20	65	13	237
Evans City	PA	16033	2.59	1.67	2.46	16	0	5	21	20	16	39	78	53	166	128	542
Harmony	PA	16037	2.49	2.05	2.47	27	12	42	17	14	33	104	202	131	173	308	1063
Lyndora	PA	16045	2.33	2.5	2.38	-	10	45	37	25	10	64	50	74	43	102	460
Prospect	PA	16052	2.62	3.01	2.64	0	0	0	0	0	0	1	1	1	2	1	6
Renfrew	PA	16053	2.08	2.23	2.1	9	11	32	12	64	79	91	189	67	223	183	960
Saxonburg	PA	16056	2.51	1.67	2.39	12	10	37	29	29	86	107	242	155	268	220	1195
Zelienople	PA	16063	2.55	1.84	2.44	12	17	-	23	9	68	122	178	118	209	360	1116
New Castle	PA	16101	2.4	2.04	2.33	244	166	529	491	438	1,060	1,271	1,468	1,364	1,591	739	9361
New Castle	PA	16102	2.34	2.27	2.33	15	40	50	35	42	115	172	230	200	137	97	1133
New Castle	PA	16105	2.48	1.69	2.37	100	43	118	133	200	366	803	1,016	589	1,122	973	5463
Edinburg	PA	16116	2.32	1.49	2.28	3	-	2	5	10	9	28	32	23	38	10	160
Ellwood City	PA	16117	2.22	1.98	2.19	86	90	101	197	128	440	855	1,013	775	1,295	703	5683
Fombell	PA	16123	2.69	2.64	2.69	2	-	3	8	2	16	24	64	66	96	112	393
Koppel	PA	16136	2.38	2.22	2.35	3	3	18	16	13	68	26	69	78	31	30	355
Wampum	PA	16157	2.27	1.93	2.22	3	2	13	13	7	17	28	38	22	34	28	205
West Pittsburg	PA	16160	2.02	2.03	2.02	11	7	18	10	16	55	97	42	40	43	18	357
Kittanning	PA	16201	2.41	1.97	2.35	28	28	57	59	81	137	144	286	249	347	281	1697
Clarion	PA	16214	2.4	2.16	2.34	53	49	123	79	123	154	180	471	292	348	326	2198
Knox	PA	16232	2.68	1.82	2.58	0	1	2	2	1	5	7	8	8	8	6	48
Leeper	PA	16233	2.33	3.33	2.33	11	5	-	7	21	18	23	48	66	116	76	391
Lucinda	PA	16235	2.36	1.77	2.31	2	0	2	2	2	12	15	27	21	52	11	146
Shippenville	PA	16254	2.41	2.42	2.41	6	2	6	17	20	35	56	65	29	66	36	338
Sligo	PA	16255	2.64	2.31	2.59	10	4	13	13	25	14	52	48	56	66	45	346
Strattanville	PA	16258	2.37	2.15	2.35	14	16	21	24	29	50	72	101	32	50	63	472
Clarendon	PA	16313	2.33	1.95	2.29	3	2	3	4	8	9	11	15	12	14	7	88
Marble	PA	16334	2.48	1.04	2.35	-	-	2	0	1	1	2	6	4	11	1	28
Tionesta	PA	16353	2.48	1.68	2.41	0	0	0	0	0	1	1	1	1	1	0	5
Warren	PA	16365	2.25	1.91	2.21	111	75	128	98	177	602	616	930	719	777	550	4783
Osceola Mills	PA	16666	2.14	2.4	2.15	12	91	24	44	49	154	108	178	146	171	65	1042
Sandy Ridge	PA	16677	2.93	1.5	2.56	35	-	42	-	-	-	-	37	6	50	14	184
Kane	PA	16735	2.57	1.78	2.45	53	23	23	77	92	131	275	361	303	303	233	1874
Allport	PA	16821	3.22	-	-	-	-	-	-	-	-	-	-	31	117	-	148
Bellefonte	PA	16823	2.37	1.89	2.32	0	0	0	0	0	0	0	0	0	1	1	2
Bigler	PA	16825	1.94	1.47	1.82	-	-	-	-	-	8	2	46	1	-	-	57
Clearfield	PA	16830	2.21	2.28	2.22	1	1	2	4	3	5	9	14	13	10	5	67

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Hawk Run	PA	16840	2.16	-	-	-	-	-	-	-	40	-	40	53	-	-	133
Howard	PA	16841	2.79	2.7	2.78	5	5	5	6	7	27	39	76	38	47	44	299
Lamar	PA	16848	2.21	2.73	2.21	0	1	0	1	-	4	1	4	3	2	1	17
Mineral Springs	PA	16855	1.39	4	1.93	8	-	-	18	-	-	8	18	8	-	-	60
Morrisdale	PA	16858	2.29	1.83	2.26	23	21	28	88	66	85	180	169	214	258	97	1229
Munson	PA	16860	1.43	-	-	-	-	0	-	0	0	0	1	0	0	-	1
Philipsburg	PA	16866	2.39	1.62	2.33	32	38	156	128	151	129	517	418	541	393	334	2837
Wallaceton	PA	16876	2.22	3.67	2.25	10	1	4	1	6	11	11	20	29	17	7	117
West Decatur	PA	16878	2.33	2.72	2.38	-	12	38	53	38	22	49	149	130	133	50	674
Woodland	PA	16881	2.58	2.63	2.58	21	17	46	46	-	10	265	73	119	204	39	840
Campbelltown	PA	17010	3.08	2.5	2.74	-	-	-	-	-	-	-	155	-	112	-	267
Camp Hill	PA	17011	2.63	1.97	2.56	107	66	203	191	106	406	823	1,931	1,660	2,569	3,179	11241
Carlisle	PA	17013	2.44	1.94	2.35	0	0	0	0	0	0	0	0	0	0	0	0
Elizabethtown	PA	17022	2.62	1.79	2.55	1	0	1	1	2	5	7	14	12	20	20	83
Enola	PA	17025	2.43	1.9	2.38	70	51	62	54	22	384	575	798	854	1,270	1,536	5676
Hershey	PA	17033	2.55	2.1	2.46	94	88	58	115	94	162	276	708	279	687	1,215	3776
Hummelstown	PA	17036	2.56	1.83	2.48	56	45	52	55	92	141	207	493	488	772	1,441	3842
Lebanon	PA	17042	2.49	2.21	2.45	2	1	1	3	3	7	12	17	15	20	21	102
Lemoyne	PA	17043	2.28	1.54	2.17	56	7	60	28	55	51	235	300	190	544	414	1940
Mechanicsburg	PA	17050	2.66	2.2	2.6	159	7	109	134	148	363	824	1,372	1,357	2,546	3,882	10901
Mechanicsburg	PA	17055	2.41	1.82	2.34	16	28	17	49	58	75	215	310	290	548	638	2244
Middletown	PA	17057	2.35	2.04	2.31	0	0	0	0	0	1	1	1	1	1	1	6
Myerstown	PA	17067	2.88	1.97	2.75	0	0	0	0	0	0	0	0	0	0	0	0
New Cumberland	PA	17070	2.39	2.09	2.35	78	61	59	98	149	317	442	796	804	1,418	1,325	5547
New Kingstown	PA	17072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Newport	PA	17074	2.56	2.14	2.51	0	0	0	0	0	0	1	1	1	1	1	5
Newton Hamilton	PA	17075	2.07	2.8	2.25	0	0	0	0	0	0	-	0	0	0	0	0
Palmyra	PA	17078	2.63	2.41	2.59	84	41	64	124	123	412	588	927	910	1,545	1,617	6435
Summerdale	PA	17093	1.9	5.28	2.11	-	-	-	10	12	13	7	149	40	11	7	249
Harrisburg	PA	17101	-	1.18	-	-	-	-	1	-	-	-	-	-	-	-	1
Harrisburg	PA	17105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Harrisburg	PA	17109	2.56	2.35	2.54	0	0	0	0	1	2	2	4	4	4	3	20
Harrisburg	PA	17111	2.56	2	2.49	0	0	0	0	0	1	1	2	2	3	3	12
Harrisburg	PA	17112	2.53	2.11	2.5	21	15	31	25	38	83	179	323	360	571	682	2328
Harrisburg	PA	17113	2.37	2.56	2.43	88	21	111	52	115	172	293	465	404	236	197	2154
Etters	PA	17319	2.6	2.24	2.58	16	4	6	4	6	20	69	61	86	177	133	582
Gettysburg	PA	17325	2.4	2.2	2.37	13	13	22	22	27	61	86	137	122	169	199	871
Lewisberry	PA	17339	2.49	1.82	2.46	5	-	2	9	8	17	31	78	34	110	95	389
York Haven	PA	17370	2.65	2.84	2.66	0	1	0	1	0	3	7	6	7	10	8	43
Christiana	PA	17509	3.6	2.83	3.38	0	0	0	0	0	0	0	1	1	1	1	4
Kirkwood	PA	17536	3.17	4.57	3.31	0	-	0	0	0	0	0	0	0	0	0	0
New Providence	PA	17560	2.89	3.48	2.91	2	-	5	1	10	6	20	20	16	20	16	116
Quarryville	PA	17566	2.95	2.53	2.88	1	0	1	1	1	2	4	8	6	7	6	37
Silver Spring	PA	17575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Dewart	PA	17730	-	-	-	-	-	-	-	-	-	127	-	-	-	-	127
Mc Ewensville	PA	17749	2.65	1.89	2.52	-	1	-	2	2	18	9	34	5	16	12	99
Mill Hall	PA	17751	2.5	2.35	2.48	3	1	8	8	6	18	31	36	36	38	30	215
Turbotville	PA	17772	2.45	2.12	2.43	7	1	4	7	13	10	46	40	29	51	59	267
Watsontown	PA	17777	2.83	2.07	2.74	30	18	63	27	50	88	225	293	194	159	199	1346
Sunbury	PA	17801	2.49	2.14	2.43	2	2	3	5	4	8	14	19	14	20	13	104
Allenwood	PA	17810	3.32	3.35	3.32	2	4	3	12	3	10	12	26	30	29	20	151
Herndon	PA	17830	2.5	2.68	2.52	0	0	0	0	0	0	0	0	0	0	0	0
Lewisburg	PA	17837	2.37	1.74	2.28	84	28	66	39	77	226	470	519	424	864	891	3688

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Milton	PA	17847	2.39	2.19	2.36	36	43	46	78	118	409	377	547	408	517	351	2930
Montandon	PA	17850	1.76	2.7	1.92	-	4	4	18	9	20	24	17	3	15	22	136
New Columbia	PA	17856	2.46	1.85	2.45	7	-	5	4	19	13	27	47	54	90	72	338
Northumberland	PA	17857	2.2	1.96	2.16	38	42	82	133	45	193	295	411	418	402	258	2317
West Milton	PA	17886	2.55	1.28	2.03	-	-	-	8	-	84	57	45	26	15	27	262
White Deer	PA	17887	2.55	-	-	-	-	53	61	-	-	-	-	48	-	-	162
Frackville	PA	17931	2.55	1.8	2.5	110	79	163	92	92	165	210	319	178	582	145	2135
Bangor	PA	18013	2.68	2.41	2.64	48	51	60	62	68	189	273	667	410	644	596	3068
Easton	PA	18040	2.59	2.47	2.59	1	-	1	0	1	3	3	8	9	14	22	62
Easton	PA	18042	2.62	2.29	2.55	0	0	0	0	0	0	0	0	0	0	0	0
Easton	PA	18045	2.6	1.93	2.55	14	9	21	9	11	43	78	194	187	315	477	1358
Nazareth	PA	18064	2.78	1.86	2.67	26	46	56	44	170	249	336	584	516	977	1,412	4416
Pen Argyl	PA	18072	2.74	2.48	2.69	33	15	40	15	46	94	159	331	318	431	305	1787
Stockertown	PA	18083	2.63	1.44	2.59	-	-	-	3	10	5	45	26	35	82	64	270
Tatamy	PA	18085	2.97	2.91	2.97	5	6	3	-	7	10	38	75	68	117	126	455
Wind Gap	PA	18091	2.57	2.23	2.51	16	4	3	34	43	31	158	274	157	230	289	1239
Tamaqua	PA	18252	2.45	2.36	2.43	1	0	2	1	1	2	3	5	4	4	4	27
East Stroudsburg	PA	18301	2.95	2.47	2.88	21	12	18	24	23	62	116	172	92	234	291	1065
East Stroudsburg	PA	18302	2.77	3.3	2.83	22	12	35	64	40	89	117	145	129	292	260	1205
Bushkill	PA	18324	2.48	3.12	2.55	183	199	91	101	142	335	255	938	353	949	385	3931
Dingmans Ferry	PA	18328	2.41	2.2	2.39	59	6	38	58	24	116	124	346	336	274	362	1743
Marshalls Creek	PA	18335	3.12	2.83	3.12	-	-	-	-	1	1	27	9	5	54	27	124
Matamoras	PA	18336	2.36	2	2.3	2	0	4	5	6	6	21	21	21	22	25	133
Milford	PA	18337	2.62	2.26	2.59	1	0	5	3	4	8	14	29	23	33	40	160
Mount Pocono	PA	18344	2.7	1.73	2.59	43	-	46	32	46	84	54	49	264	226	248	1092
Pocono Summit	PA	18346	2.7	1.48	2.66	10	-	2	4	1	10	35	23	7	22	21	135
Saylorsburg	PA	18353	2.61	1.62	2.58	0	0	0	0	0	0	0	0	0	1	1	2
Archbald	PA	18403	2.62	1.47	2.45	44	92	80	98	44	258	296	420	410	769	450	2961
Carbondale	PA	18407	2.4	2.28	2.38	77	78	175	193	220	280	419	736	437	724	633	3972
Chinchilla	PA	18410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Clarks Summit	PA	18411	2.67	1.84	2.58	86	61	90	105	128	205	490	749	769	1,075	1,562	5320
Dalton	PA	18414	2.54	2.49	2.54	9	4	16	9	33	25	52	110	103	124	178	663
Factoryville	PA	18419	2.35	2.18	2.33	1	0	0	0	1	1	2	2	2	2	2	13
Forest City	PA	18421	2.33	2.29	2.33	12	9	32	65	37	97	167	218	202	259	166	1264
Jermyn	PA	18433	2.45	1.97	2.4	43	15	34	63	35	97	179	291	194	321	435	1707
Jessup	PA	18434	2.42	1.93	2.34	44	-	164	47	47	82	184	256	334	371	176	1705
Lake Ariel	PA	18436	2.53	2.77	2.55	19	9	10	22	27	47	65	112	109	110	84	614
Moscow	PA	18444	2.59	2.16	2.55	3	1	3	6	6	9	18	26	29	35	41	177
Olyphant	PA	18447	2.36	1.96	2.32	87	-	91	31	118	263	298	557	371	713	335	2864
Peckville	PA	18452	2.26	1.91	2.23	34	6	84	73	216	130	189	343	281	385	164	1905
Thompson	PA	18465	2.37	2.91	2.47	3	0	4	1	2	10	12	12	10	19	13	86
Tobyhanna	PA	18466	2.99	3.09	3.01	179	46	416	188	484	333	660	887	960	1,387	1,029	6569
Waverly	PA	18471	2.43	2.75	2.44	20	-	-	10	4	8	13	6	30	63	53	207
Scranton	PA	18501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Scranton	PA	18503	-	1.25	-	-	-	-	-	-	-	-	47	-	-	17	64
Scranton	PA	18504	2.36	2.46	2.38	291	58	345	327	498	766	997	1,242	976	1,284	890	7674
Scranton	PA	18505	2.54	2.36	2.49	314	151	219	207	383	464	861	1,010	574	1,186	944	6313
Moosic	PA	18507	2.79	2.01	2.62	97	-	47	120	30	151	256	267	172	555	409	2104
Scranton	PA	18508	2.51	2.18	2.42	145	150	187	212	60	288	738	582	436	498	234	3530
Scranton	PA	18509	2.62	1.73	2.43	155	55	98	92	205	305	554	537	538	785	664	3988
Scranton	PA	18510	2.33	2.28	2.32	75	20	115	158	159	223	336	606	446	534	383	3055
Scranton	PA	18512	2.47	1.64	2.37	274	45	199	246	85	303	567	680	1,000	987	559	4945
Taylor	PA	18517	2.55	2.74	2.57	-	7	90	66	21	154	242	294	114	347	386	1721

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Old Forge	PA	18518	2.39	1.99	2.34	50	58	117	74	101	373	226	649	539	831	604	3622
Scranton	PA	18519	2.38	1.78	2.28	98	45	100	46	69	216	203	437	204	546	265	2229
Berwick	PA	18603	2.3	2.15	2.28	139	43	135	315	188	425	778	965	731	888	539	5146
Dallas	PA	18612	2.44	2.13	2.42	1	0	0	0	1	1	1	4	3	6	8	25
Glen Lyon	PA	18617	2.33	1.55	2.06	58	-	80	19	-	132	45	89	61	146	24	654
Hunlock Creek	PA	18621	2.44	2.43	2.44	0	0	0	0	0	1	2	1	1	1	1	7
Lake Winola	PA	18625	1.68	2	1.75	-	-	-	-	-	0	0	0	0	0	0	0
Nescopeck	PA	18635	2.46	1.75	2.42	3	9	12	24	12	48	69	99	100	85	93	554
Pittston	PA	18640	2.31	2.07	2.25	170	88	236	198	300	510	728	1,092	753	1,175	692	5942
Pittston	PA	18641	2.46	2	2.41	30	25	17	91	66	248	161	517	511	542	394	2602
Duryea	PA	18642	2.29	2.66	2.36	64	-	82	103	-	225	201	350	343	249	197	1814
Pittston	PA	18643	2.28	2	2.23	202	42	72	214	134	321	580	548	641	665	502	3921
Wyoming	PA	18644	2.32	1.51	2.19	16	23	59	55	51	319	145	484	490	397	361	2400
Plymouth	PA	18651	2.43	2.23	2.37	119	31	222	255	96	488	526	575	387	319	285	3303
Shickshinny	PA	18655	2.49	1.79	2.42	13	1	12	12	17	50	54	74	78	73	54	438
Wilkes Barre	PA	18701	2.49	1.3	2.01	7	18	2	9	19	69	21	18	44	27	37	271
Wilkes Barre	PA	18702	2.44	2.23	2.39	453	319	498	383	585	879	1,559	2,461	1,896	1,795	1,515	12343
Kingston	PA	18704	2.43	2.1	2.37	389	182	530	301	282	906	1,100	2,188	1,705	2,111	1,904	11598
Wilkes Barre	PA	18705	2.43	2.62	2.48	172	86	144	202	252	570	947	1,244	984	961	557	6119
Wilkes Barre	PA	18706	2.44	2.37	2.43	184	98	347	213	264	425	831	1,053	1,032	793	603	5843
Mountain Top	PA	18707	2.65	2.32	2.63	95	23	61	51	116	140	330	469	527	825	1,339	3976
Shavertown	PA	18708	2.36	1.86	2.31	7	2	20	1	21	48	72	61	68	134	155	589
Luzerne	PA	18709	1.84	2.14	1.91	51	36	39	58	59	240	188	166	72	100	126	1135
Montrose	PA	18801	2.4	2.59	2.42	13	7	11	16	25	64	73	113	88	96	111	617
Great Bend	PA	18821	2.42	1.85	2.37	3	1	6	8	5	35	48	44	45	47	12	254
Hallstead	PA	18822	2.45	2.19	2.44	5	4	25	8	35	61	67	122	77	102	90	596
Lanesboro	PA	18827	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Susquehanna	PA	18847	2.44	2.72	2.48	16	9	16	28	29	53	83	108	54	100	69	565
Newtown	PA	18940	2.65	2.13	2.61	10	1	7	7	4	12	16	35	47	100	282	521
Washington Crossing	PA	18977	2.5	2.14	2.49	0	-	0	0	0	1	1	1	2	6	20	31
Morrisville	PA	19067	2.66	2.16	2.63	117	165	64	110	231	274	634	1,137	1,169	2,160	5,678	11739
Coatesville	PA	19320	2.75	2.7	2.74	151	79	216	154	196	439	840	1,612	1,346	2,272	2,710	10015
Downingtown	PA	19335	2.8	1.89	2.75	6	7	24	8	20	44	79	167	162	284	867	1668
Honey Brook	PA	19344	2.85	2.18	2.76	2	1	3	1	2	2	7	15	12	14	24	83
Parkesburg	PA	19365	2.91	2.15	2.81	23	14	20	26	67	79	63	201	173	291	410	1367
Pomeroy	PA	19367	3.52	6.82	4.48	46	-	-	-	-	-	-	30	-	27	-	103
Sadsburyville	PA	19369	2.02	1.94	1.98	-	54	-	-	-	-	-	-	22	62	-	138
Thorndale	PA	19372	3.07	2.19	2.89	-	-	-	22	-	9	70	110	100	272	219	802
Norristown	PA	19401	2.69	2.34	2.59	342	188	424	344	427	547	1,213	1,560	1,548	2,786	1,709	11088
Norristown	PA	19403	2.4	1.98	2.37	105	58	123	241	162	515	734	1,475	1,329	2,373	3,790	10905
Bridgeport	PA	19405	2.73	2.28	2.59	26	12	49	48	13	106	147	388	268	386	548	1991
King Of Prussia	PA	19406	2.57	1.83	2.5	16	3	11	16	15	27	50	77	111	199	287	812
Eagleville	PA	19408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Fairview Village	PA	19409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Blue Bell	PA	19422	2.62	2.07	2.56	35	2	23	32	27	157	327	335	202	505	1,884	3529
Collegeville	PA	19426	2.81	1.9	2.77	49	19	61	43	39	108	293	273	393	766	2,311	4355
Conshohocken	PA	19428	2.37	1.9	2.28	0	0	0	0	0	0	0	0	0	0	0	0
Gwynedd	PA	19436	2	1.15	1.81	-	1	-	-	0	0	0	0	0	0	0	1
Kimberton	PA	19442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Lansdale	PA	19446	2.69	2.11	2.63	0	0	0	0	0	0	1	1	1	2	4	9
Mont Clare	PA	19453	2.1	1.76	2.05	1	-	-	2	2	1	2	4	2	5	3	22
Oaks	PA	19456	2.31	2	2.31	-	-	-	-	-	-	-	-	-	26	56	82
Parker Ford	PA	19457	1.35	-	-	-	-	-	5	-	-	-	4	-	-	-	9

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Phoenixville	PA	19460	2.62	1.84	2.53	45	12	34	53	40	86	229	280	300	647	1,444	3170
Plymouth Meeting	PA	19462	2.7	1.64	2.67	2	2	6	5	2	17	27	38	35	88	235	457
Pottstown	PA	19464	2.61	2.45	2.58	9	4	10	11	12	28	36	55	55	82	84	386
Pottstown	PA	19465	2.64	2.03	2.59	11	6	9	18	7	28	92	114	134	180	355	954
Royersford	PA	19468	2.61	2.15	2.59	94	21	51	51	46	282	390	946	1,027	1,990	2,910	7808
Schwenksville	PA	19473	2.7	2.52	2.69	17	8	16	36	13	30	47	53	84	235	413	952
Spring City	PA	19475	2.73	1.9	2.66	30	33	17	52	98	73	113	208	323	267	897	2111
Worcester	PA	19490	2.89	-	-	-	-	-	-	-	-	-	-	23	-	51	74
Birdsboro	PA	19508	2.61	1.85	2.54	20	7	15	20	18	29	76	92	95	174	134	680
Douglassville	PA	19518	2.87	2.36	2.83	98	20	12	36	41	97	189	283	286	611	1,102	2775
Fleetwood	PA	19522	2.58	2.16	2.54	1	1	1	1	2	2	4	8	9	14	12	55
Reading	PA	19606	2.63	2.31	2.59	135	43	66	92	182	345	542	1,015	764	1,187	1,256	5627
Reading	PA	19607	2.5	2.31	2.47	0	0	0	0	0	1	1	3	3	3	4	15
Reading	PA	19608	2.84	2.02	2.76	56	68	70	52	78	215	429	763	583	1,386	2,486	6186
Reading	PA	19609	2.48	2.26	2.46	177	36	75	19	89	257	295	512	569	696	710	3435
Reading	PA	19610	2.41	1.65	2.33	42	30	15	20	64	133	212	409	204	400	800	2329

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Atlasburg	PA	15004	0%	0%	0%	0%	0%	28%	17%	27%	11%	0%	17%
Beaver Falls	PA	15010	2%	1%	1%	2%	5%	6%	9%	17%	15%	24%	18%
Bridgeville	PA	15017	1%	0%	2%	1%	2%	5%	9%	14%	16%	19%	32%
Buena Vista	PA	15018	0%	2%	2%	0%	0%	37%	24%	6%	1%	16%	11%
Bulger	PA	15019	3%	3%	0%	16%	4%	20%	8%	12%	12%	12%	10%
Burgettstown	PA	15021	1%	1%	2%	3%	2%	5%	15%	14%	15%	19%	21%
Charleroi	PA	15022	4%	1%	3%	5%	1%	6%	14%	19%	13%	18%	17%
Clairton	PA	15025	2%	1%	2%	3%	1%	4%	9%	13%	10%	21%	34%
Clinton	PA	15026	4%	0%	5%	2%	3%	4%	2%	11%	14%	17%	38%
Cuddy	PA	15031	14%	0%	0%	0%	0%	14%	0%	0%	53%	0%	18%
Donora	PA	15033	14%	0%	1%	4%	2%	10%	13%	15%	20%	17%	3%
Dravosburg	PA	15034	8%	0%	0%	1%	1%	7%	20%	19%	18%	16%	11%
Elizabeth	PA	15037	3%	1%	3%	1%	3%	7%	9%	17%	15%	17%	23%
Elrama	PA	15038	0%	0%	0%	0%	0%	0%	42%	0%	0%	22%	36%
Glassport	PA	15045	2%	0%	4%	9%	6%	14%	13%	18%	16%	10%	8%
Greenock	PA	15047	0%	0%	0%	0%	0%	47%	34%	19%	0%	0%	0%
Hookstown	PA	15050	1%	0%	1%	4%	2%	3%	9%	12%	15%	25%	27%
Indianola	PA	15051	0%	0%	0%	6%	7%	13%	25%	15%	9%	7%	19%
Joffre	PA	15053	0%	0%	0%	0%	0%	0%	0%	0%	27%	54%	20%
Langeloth	PA	15054	0%	7%	5%	9%	0%	12%	14%	27%	22%	4%	0%
Lawrence	PA	15055	0%	0%	0%	0%	4%	13%	18%	21%	10%	33%	1%
Mc Donald	PA	15057	0%	1%	0%	3%	1%	4%	6%	13%	13%	19%	41%
Midland	PA	15059	1%	1%	0%	4%	5%	9%	12%	18%	23%	15%	14%
Midway	PA	15060	0%	0%	3%	5%	0%	5%	25%	23%	12%	17%	9%
Monongahela	PA	15063	1%	2%	2%	5%	5%	4%	10%	20%	17%	20%	14%
Morgan	PA	15064	0%	0%	0%	0%	0%	0%	13%	0%	0%	75%	12%
New Brighton	PA	15066	2%	0%	2%	4%	3%	5%	14%	20%	17%	19%	13%
New Eagle	PA	15067	5%	0%	3%	1%	2%	8%	20%	24%	16%	13%	9%
Oakdale	PA	15071	1%	1%	2%	2%	3%	3%	6%	11%	13%	18%	40%
Slovan	PA	15078	0%	0%	0%	0%	7%	7%	0%	16%	46%	24%	0%
Sturgeon	PA	15082	0%	0%	0%	0%	0%	0%	0%	17%	15%	22%	46%
Sutersville	PA	15083	0%	3%	5%	3%	5%	4%	15%	19%	8%	25%	13%
Warrendale	PA	15086	0%	0%	0%	0%	0%	0%	0%	0%	21%	40%	39%
West Elizabeth	PA	15088	2%	0%	1%	5%	5%	2%	17%	14%	27%	23%	3%
West Newton	PA	15089	1%	1%	4%	3%	2%	11%	12%	22%	15%	20%	10%
Allison Park	PA	15101	0%	1%	1%	0%	2%	4%	6%	9%	13%	20%	44%
Bethel Park	PA	15102	1%	1%	2%	2%	1%	6%	6%	12%	10%	26%	34%
Carnegie	PA	15106	1%	1%	1%	3%	3%	5%	10%	18%	16%	20%	23%
Homestead	PA	15120	1%	2%	2%	4%	4%	8%	15%	17%	11%	18%	18%
West Mifflin	PA	15122	2%	1%	2%	5%	3%	7%	8%	17%	20%	22%	13%
Imperial	PA	15126	3%	0%	0%	3%	1%	3%	12%	14%	21%	25%	18%
South Park	PA	15129	1%	1%	0%	0%	2%	8%	8%	15%	12%	23%	30%
Mckeesport	PA	15133	3%	1%	2%	6%	5%	6%	15%	21%	16%	19%	8%
Mckeesport	PA	15135	1%	0%	0%	6%	3%	10%	9%	10%	10%	23%	28%
Presto	PA	15142	7%	0%	0%	0%	0%	0%	0%	12%	13%	14%	54%
Pittsburgh	PA	15201	3%	0%	2%	2%	3%	6%	6%	15%	13%	19%	30%
Pittsburgh	PA	15204	0%	1%	5%	2%	8%	8%	10%	23%	15%	17%	11%
Pittsburgh	PA	15205	1%	1%	1%	2%	2%	6%	10%	16%	16%	22%	24%
Pittsburgh	PA	15207	2%	0%	4%	4%	4%	9%	11%	19%	12%	19%	15%
Pittsburgh	PA	15210	2%	3%	6%	4%	4%	6%	15%	19%	17%	18%	8%
Pittsburgh	PA	15215	1%	0%	2%	2%	1%	4%	7%	17%	10%	20%	36%
Pittsburgh	PA	15216	2%	1%	1%	1%	3%	4%	6%	12%	17%	24%	28%
Pittsburgh	PA	15219	1%	1%	6%	4%	2%	13%	11%	20%	4%	20%	17%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Pittsburgh	PA	15220	5%	1%	1%	1%	1%	7%	10%	17%	14%	23%	20%
Pittsburgh	PA	15221	3%	2%	1%	2%	2%	5%	11%	17%	16%	21%	22%
Pittsburgh	PA	15226	2%	1%	1%	3%	3%	5%	10%	16%	17%	27%	17%
Pittsburgh	PA	15227	1%	1%	2%	2%	2%	6%	11%	15%	15%	26%	20%
Pittsburgh	PA	15228	1%	0%	0%	1%	1%	1%	5%	6%	9%	24%	52%
Pittsburgh	PA	15234	1%	1%	1%	2%	2%	4%	9%	17%	11%	26%	24%
Pittsburgh	PA	15235	2%	3%	3%	3%	2%	6%	13%	16%	18%	20%	14%
Pittsburgh	PA	15236	1%	0%	2%	1%	1%	5%	8%	15%	13%	28%	26%
Pittsburgh	PA	15239	1%	1%	1%	1%	1%	5%	7%	11%	16%	25%	30%
Pittsburgh	PA	15241	2%	0%	0%	0%	1%	3%	4%	9%	10%	14%	56%
Pittsburgh	PA	15243	2%	0%	0%	1%	1%	6%	6%	14%	9%	24%	36%
Washington	PA	15301	1%	1%	1%	3%	4%	6%	10%	17%	14%	21%	21%
Amity	PA	15311	0%	0%	3%	4%	2%	7%	12%	22%	9%	17%	24%
Avella	PA	15312	1%	0%	2%	2%	3%	6%	9%	20%	13%	20%	23%
Bentleyville	PA	15314	2%	0%	2%	5%	4%	6%	11%	20%	10%	26%	15%
Canonsburg	PA	15317	1%	1%	1%	1%	2%	3%	5%	12%	13%	23%	39%
Cecil	PA	15321	0%	2%	0%	2%	2%	0%	13%	16%	13%	20%	30%
Claysville	PA	15323	0%	1%	1%	2%	2%	10%	11%	18%	15%	16%	22%
Cokeburg	PA	15324	4%	0%	3%	5%	6%	16%	14%	10%	13%	11%	19%
Prosperity	PA	15329	6%	7%	0%	0%	0%	3%	11%	13%	9%	27%	24%
Eighty Four	PA	15330	0%	4%	1%	1%	2%	6%	6%	12%	8%	22%	38%
Finleyville	PA	15332	2%	1%	2%	6%	7%	4%	7%	24%	13%	11%	23%
Gastonville	PA	15336	-	-	-	-	-	-	-	-	-	-	
Hendersonville	PA	15339	-	-	-	-	-	-	-	-	-	-	
Hickory	PA	15340	0%	7%	4%	0%	2%	0%	6%	17%	8%	24%	32%
Houston	PA	15342	1%	1%	1%	0%	1%	5%	6%	14%	22%	26%	21%
Meadow Lands	PA	15347	0%	0%	17%	0%	0%	0%	45%	18%	16%	3%	0%
Muse	PA	15350	0%	0%	0%	0%	0%	32%	6%	40%	13%	9%	0%
Southview	PA	15361	0%	0%	0%	0%	24%	0%	0%	0%	50%	26%	0%
Strabane	PA	15363	0%	0%	0%	0%	6%	28%	11%	9%	22%	15%	9%
Venetia	PA	15367	0%	1%	1%	0%	2%	3%	7%	11%	6%	19%	51%
Westland	PA	15378	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West Middletown	PA	15379	5%	0%	14%	0%	0%	5%	18%	14%	32%	9%	5%
Uniontown	PA	15401	2%	3%	3%	3%	5%	5%	12%	16%	13%	23%	14%
Allison	PA	15413	0%	0%	0%	0%	43%	10%	0%	0%	9%	21%	17%
Brier Hill	PA	15415	-	-	-	-	-	-	-	-	-	-	
Brownsville	PA	15417	3%	0%	4%	5%	3%	8%	13%	19%	13%	20%	12%
California	PA	15419	0%	0%	0%	2%	2%	5%	17%	19%	9%	27%	20%
Coal Center	PA	15423	5%	0%	1%	1%	1%	8%	12%	18%	13%	22%	18%
Connellsville	PA	15425	4%	1%	3%	4%	5%	7%	12%	16%	15%	20%	13%
Daisytown	PA	15427	2%	4%	3%	0%	10%	9%	15%	17%	15%	9%	16%
Dunbar	PA	15431	1%	1%	4%	6%	4%	8%	15%	23%	13%	15%	11%
East Millsboro	PA	15433	5%	7%	0%	0%	0%	17%	53%	14%	0%	4%	0%
Grindstone	PA	15442	2%	3%	4%	2%	4%	6%	15%	29%	17%	16%	4%
Hiller	PA	15444	5%	0%	0%	0%	11%	18%	0%	14%	4%	47%	0%
Hopwood	PA	15445	0%	0%	9%	4%	5%	11%	13%	13%	17%	16%	11%
Lemont Furnace	PA	15456	1%	1%	5%	8%	3%	14%	19%	12%	12%	10%	14%
Mc Clellandtown	PA	15458	1%	0%	1%	7%	2%	13%	9%	37%	7%	14%	10%
New Salem	PA	15468	7%	0%	2%	1%	3%	4%	11%	19%	29%	18%	6%
Oliver	PA	15472	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Uledi	PA	15484	0%	0%	0%	0%	0%	0%	0%	9%	62%	8%	22%
Greensburg	PA	15601	2%	1%	1%	2%	2%	6%	8%	16%	17%	20%	24%
Indiana	PA	15701	1%	2%	1%	1%	3%	7%	11%	15%	16%	20%	23%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Anita	PA	15711	9%	3%	3%	5%	3%	11%	18%	18%	8%	17%	3%
Big Run	PA	15715	1%	0%	3%	6%	11%	10%	11%	11%	26%	15%	6%
De Lancey	PA	15733	0%	0%	8%	54%	8%	0%	0%	0%	8%	14%	8%
Mentcle	PA	15761	0%	0%	0%	0%	0%	0%	0%	56%	0%	44%	0%
Nicktown	PA	15762	0%	0%	1%	1%	4%	11%	8%	29%	13%	23%	9%
Punxsutawney	PA	15767	4%	2%	3%	4%	3%	9%	16%	20%	12%	15%	12%
Walston	PA	15781	0%	0%	0%	0%	9%	24%	18%	42%	0%	6%	0%
Worthville	PA	15784	0%	0%	0%	0%	0%	0%	20%	36%	32%	12%	0%
Brookville	PA	15825	2%	2%	4%	2%	3%	7%	13%	21%	15%	18%	12%
Corsica	PA	15829	1%	0%	2%	3%	2%	7%	16%	21%	16%	23%	8%
Butler	PA	16001	3%	0%	1%	2%	4%	8%	10%	18%	14%	20%	20%
Butler	PA	16002	4%	1%	1%	2%	4%	5%	7%	18%	14%	23%	21%
Cabot	PA	16023	2%	0%	2%	2%	1%	9%	7%	9%	13%	22%	32%
Connoquenessing	PA	16027	0%	4%	0%	0%	2%	13%	14%	10%	20%	12%	25%
East Butler	PA	16029	0%	1%	0%	1%	2%	11%	22%	20%	9%	28%	6%
Evans City	PA	16033	3%	0%	1%	3%	4%	2%	5%	15%	9%	32%	27%
Harmony	PA	16037	3%	0%	4%	1%	1%	3%	9%	19%	12%	16%	31%
Lyndora	PA	16045	0%	1%	3%	9%	5%	3%	18%	14%	16%	13%	18%
Prospect	PA	16052	0%	0%	1%	3%	1%	3%	17%	17%	18%	25%	14%
Renfrew	PA	16053	1%	1%	2%	1%	7%	8%	9%	18%	8%	21%	22%
Saxonburg	PA	16056	1%	1%	2%	2%	1%	6%	7%	19%	14%	24%	21%
Zelienople	PA	16063	1%	2%	0%	0%	0%	4%	10%	14%	12%	20%	36%
New Castle	PA	16101	2%	1%	2%	4%	3%	12%	13%	16%	17%	20%	9%
New Castle	PA	16102	1%	3%	3%	2%	2%	9%	15%	22%	20%	13%	10%
New Castle	PA	16105	1%	0%	1%	1%	2%	6%	16%	19%	11%	22%	20%
Edinburg	PA	16116	1%	0%	1%	3%	6%	6%	18%	20%	15%	23%	7%
Ellwood City	PA	16117	1%	1%	1%	3%	2%	7%	15%	18%	14%	24%	14%
Fombell	PA	16123	1%	0%	0%	2%	0%	3%	5%	16%	18%	24%	31%
Koppel	PA	16136	0%	1%	4%	5%	0%	19%	5%	21%	24%	8%	11%
Wampum	PA	16157	0%	1%	5%	4%	3%	7%	13%	20%	12%	19%	16%
West Pittsburg	PA	16160	4%	3%	2%	4%	6%	15%	25%	10%	11%	14%	7%
Kittanning	PA	16201	1%	1%	3%	3%	4%	7%	7%	16%	16%	23%	18%
Clarion	PA	16214	1%	0%	4%	2%	1%	5%	8%	23%	16%	19%	19%
Knox	PA	16232	0%	1%	3%	3%	2%	10%	14%	18%	18%	18%	13%
Leeper	PA	16233	3%	1%	0%	2%	5%	5%	6%	12%	17%	30%	19%
Lucinda	PA	16235	1%	0%	1%	1%	1%	7%	10%	20%	13%	37%	8%
Shippenville	PA	16254	2%	1%	1%	6%	5%	11%	16%	19%	8%	20%	11%
Sligo	PA	16255	3%	1%	2%	2%	4%	2%	16%	16%	17%	21%	15%
Strattanville	PA	16258	3%	4%	1%	6%	6%	10%	17%	19%	7%	12%	15%
Clarendon	PA	16313	4%	2%	4%	5%	9%	8%	13%	16%	13%	18%	9%
Marble	PA	16334	0%	0%	4%	0%	4%	4%	8%	21%	14%	43%	3%
Tionesta	PA	16353	3%	1%	4%	5%	3%	13%	14%	17%	15%	17%	7%
Warren	PA	16365	2%	1%	2%	2%	4%	12%	12%	19%	16%	18%	13%
Osceola Mills	PA	16666	1%	9%	2%	4%	5%	15%	11%	17%	13%	17%	6%
Sandy Ridge	PA	16677	26%	0%	0%	0%	0%	0%	0%	27%	0%	36%	11%
Kane	PA	16735	2%	1%	1%	2%	4%	6%	13%	20%	17%	18%	14%
Allport	PA	16821	0%	0%	0%	0%	0%	0%	0%	0%	21%	79%	0%
Bellefonte	PA	16823	1%	1%	1%	2%	2%	8%	10%	16%	16%	25%	20%
Bigler	PA	16825	0%	0%	0%	0%	0%	18%	5%	75%	2%	0%	0%
Clearfield	PA	16830	1%	1%	2%	6%	4%	6%	13%	21%	21%	17%	8%
Hawk Run	PA	16840	0%	0%	0%	0%	0%	30%	0%	30%	40%	0%	0%
Howard	PA	16841	2%	2%	1%	2%	2%	8%	11%	26%	13%	17%	15%
Lamar	PA	16848	2%	8%	2%	8%	0%	23%	4%	21%	16%	10%	5%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Mineral Springs	PA	16855	16%	0%	0%	39%	0%	0%	16%	13%	16%	0%	0%
Morrisdale	PA	16858	1%	2%	2%	8%	5%	5%	15%	14%	18%	22%	8%
Munson	PA	16860	0%	0%	5%	0%	7%	4%	15%	49%	12%	9%	0%
Philipsburg	PA	16866	1%	1%	4%	4%	5%	4%	18%	15%	20%	15%	13%
Wallaceton	PA	16876	9%	1%	4%	1%	5%	10%	9%	17%	25%	14%	6%
West Decatur	PA	16878	0%	2%	4%	4%	4%	3%	8%	24%	21%	23%	8%
Woodland	PA	16881	3%	2%	6%	6%	0%	1%	32%	9%	12%	24%	5%
Annville	PA	17003	1%	0%	2%	1%	3%	5%	7%	17%	14%	29%	21%
Campbelltown	PA	17010	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Camp Hill	PA	17011	1%	0%	1%	1%	1%	3%	7%	17%	15%	23%	31%
Carlisle	PA	17013	1%	2%	1%	2%	1%	5%	10%	21%	16%	21%	21%
Elizabethtown	PA	17022	0%	0%	1%	1%	1%	6%	8%	16%	14%	26%	26%
Enola	PA	17025	1%	1%	1%	1%	0%	7%	10%	11%	15%	24%	29%
Hershey	PA	17033	1%	2%	1%	2%	2%	4%	5%	18%	7%	19%	38%
Hummelstown	PA	17036	1%	1%	1%	1%	2%	2%	4%	13%	12%	21%	41%
Lebanon	PA	17042	2%	0%	0%	2%	2%	7%	11%	16%	15%	22%	23%
Lemoyne	PA	17043	2%	0%	1%	0%	2%	2%	12%	15%	9%	32%	24%
Mechanicsburg	PA	17050	1%	0%	0%	1%	1%	3%	7%	13%	12%	24%	38%
Mechanicsburg	PA	17055	1%	1%	1%	2%	2%	3%	9%	12%	13%	26%	31%
Middletown	PA	17057	3%	0%	1%	3%	1%	7%	13%	14%	18%	19%	22%
Myerstown	PA	17067	1%	0%	1%	2%	2%	8%	10%	14%	17%	22%	22%
New Cumberland	PA	17070	1%	1%	1%	1%	2%	5%	7%	15%	14%	27%	27%
New Kingstown	PA	17072	-	-	-	-	-	-	-	-	-	-	
Newport	PA	17074	1%	1%	2%	1%	2%	4%	8%	18%	20%	23%	20%
Newton Hamilton	PA	17075	21%	2%	5%	5%	0%	5%	0%	19%	19%	24%	0%
Palmyra	PA	17078	0%	1%	1%	2%	2%	5%	8%	12%	13%	27%	30%
Summerdale	PA	17093	0%	0%	0%	4%	5%	6%	3%	62%	17%	0%	3%
Harrisburg	PA	17101	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
Harrisburg	PA	17105	-	-	-	-	-	-	-	-	-	-	
Harrisburg	PA	17109	1%	0%	2%	0%	3%	7%	10%	20%	19%	22%	15%
Harrisburg	PA	17111	1%	1%	1%	2%	1%	4%	6%	17%	18%	25%	24%
Harrisburg	PA	17112	0%	1%	1%	1%	1%	4%	7%	14%	15%	25%	32%
Harrisburg	PA	17113	2%	0%	5%	1%	6%	7%	13%	24%	14%	15%	12%
Etters	PA	17319	2%	1%	0%	1%	1%	3%	11%	10%	15%	31%	24%
Gettysburg	PA	17325	1%	1%	2%	2%	2%	6%	9%	15%	14%	21%	26%
Lewisberry	PA	17339	0%	0%	0%	2%	2%	5%	7%	20%	9%	29%	26%
York Haven	PA	17370	0%	1%	1%	1%	0%	6%	15%	14%	16%	25%	21%
Christiana	PA	17509	1%	0%	2%	1%	6%	2%	8%	22%	15%	22%	23%
Kirkwood	PA	17536	0%	0%	2%	2%	0%	24%	4%	17%	16%	12%	24%
New Providence	PA	17560	2%	0%	5%	1%	9%	5%	17%	16%	14%	17%	14%
Quarryville	PA	17566	2%	1%	3%	3%	2%	4%	9%	19%	17%	22%	20%
Silver Spring	PA	17575	-	-	-	-	-	-	-	-	-	-	
Dewart	PA	17730	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Mc Ewensville	PA	17749	0%	0%	0%	0%	2%	15%	10%	38%	4%	17%	15%
Mill Hall	PA	17751	1%	1%	2%	4%	3%	7%	14%	16%	17%	20%	16%
Turbotville	PA	17772	2%	0%	1%	2%	5%	3%	17%	15%	10%	20%	23%
Watsontown	PA	17777	2%	1%	4%	1%	4%	6%	16%	24%	15%	12%	16%
Sunbury	PA	17801	2%	1%	1%	4%	3%	7%	12%	18%	15%	22%	15%
Allenwood	PA	17810	2%	2%	2%	9%	2%	6%	7%	16%	19%	21%	15%
Herndon	PA	17830	1%	1%	3%	3%	2%	6%	11%	18%	16%	21%	17%
Lewisburg	PA	17837	1%	0%	0%	1%	1%	5%	13%	14%	11%	26%	27%
Milton	PA	17847	1%	1%	1%	2%	4%	11%	12%	20%	13%	20%	14%
Montandon	PA	17850	0%	4%	3%	16%	3%	17%	21%	5%	3%	10%	18%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
New Columbia	PA	17856	2%	0%	2%	1%	6%	4%	7%	14%	16%	27%	22%
Northumberland	PA	17857	1%	1%	3%	3%	1%	8%	12%	19%	18%	19%	13%
West Milton	PA	17886	0%	0%	0%	0%	0%	14%	12%	29%	17%	10%	18%
White Deer	PA	17887	0%	0%	33%	38%	0%	0%	0%	0%	30%	0%	0%
Frackville	PA	17931	5%	3%	8%	4%	4%	6%	10%	15%	9%	29%	7%
Bangor	PA	18013	1%	2%	2%	1%	2%	5%	7%	23%	13%	22%	22%
Easton	PA	18040	1%	0%	1%	1%	1%	4%	5%	13%	14%	22%	37%
Easton	PA	18042	2%	0%	1%	1%	1%	4%	7%	15%	18%	23%	27%
Easton	PA	18045	1%	1%	2%	0%	1%	3%	5%	13%	14%	23%	37%
Nazareth	PA	18064	0%	1%	1%	1%	3%	5%	6%	14%	12%	22%	35%
Pen Argyl	PA	18072	0%	0%	1%	1%	1%	5%	4%	18%	19%	28%	20%
Stockertown	PA	18083	0%	0%	0%	1%	3%	2%	17%	10%	14%	29%	25%
Tatamy	PA	18085	1%	1%	1%	0%	1%	2%	9%	16%	16%	24%	29%
Wind Gap	PA	18091	1%	0%	0%	2%	4%	1%	14%	21%	11%	19%	27%
Tamaqua	PA	18252	1%	1%	2%	4%	3%	6%	11%	19%	17%	17%	18%
East Stroudsburg	PA	18301	2%	1%	1%	2%	2%	5%	10%	15%	8%	24%	31%
East Stroudsburg	PA	18302	1%	1%	3%	5%	3%	6%	8%	11%	11%	26%	24%
Bushkill	PA	18324	5%	3%	2%	3%	4%	7%	6%	22%	10%	26%	11%
Dingmans Ferry	PA	18328	4%	0%	2%	3%	1%	4%	7%	17%	21%	17%	23%
Marshalls Creek	PA	18335	0%	0%	0%	0%	1%	0%	22%	7%	4%	44%	22%
Matamoras	PA	18336	0%	0%	3%	4%	2%	4%	16%	15%	15%	19%	21%
Milford	PA	18337	0%	0%	3%	1%	2%	4%	9%	18%	14%	22%	26%
Mount Pocono	PA	18344	3%	0%	4%	0%	1%	8%	5%	5%	27%	22%	25%
Pocono Summit	PA	18346	8%	0%	1%	3%	0%	7%	25%	17%	5%	17%	16%
Saylorsburg	PA	18353	1%	2%	2%	5%	2%	4%	11%	14%	10%	23%	25%
Archbald	PA	18403	2%	4%	1%	2%	2%	5%	10%	14%	14%	30%	18%
Carbondale	PA	18407	1%	2%	3%	3%	5%	6%	10%	20%	11%	20%	18%
Chinchilla	PA	18410	-	-	-	-	-	-	-	-	-	-	
Clarks Summit	PA	18411	2%	1%	1%	2%	2%	4%	9%	14%	13%	21%	31%
Dalton	PA	18414	1%	0%	2%	1%	5%	3%	7%	17%	15%	19%	28%
Factoryville	PA	18419	4%	1%	2%	3%	7%	7%	12%	14%	17%	18%	14%
Forest City	PA	18421	1%	0%	2%	4%	3%	7%	14%	16%	17%	22%	14%
Jermyn	PA	18433	2%	0%	2%	3%	2%	5%	9%	16%	12%	20%	28%
Jessup	PA	18434	3%	0%	4%	3%	2%	1%	10%	16%	23%	26%	10%
Lake Ariel	PA	18436	3%	2%	2%	3%	4%	8%	10%	18%	17%	19%	15%
Moscow	PA	18444	1%	0%	1%	2%	3%	5%	10%	14%	17%	21%	25%
Olyphant	PA	18447	2%	0%	2%	1%	4%	9%	11%	18%	14%	27%	12%
Peckville	PA	18452	2%	0%	4%	4%	12%	6%	10%	15%	16%	22%	10%
Thompson	PA	18465	4%	0%	3%	1%	3%	10%	13%	15%	11%	22%	18%
Tobyhanna	PA	18466	2%	1%	5%	2%	5%	4%	12%	14%	16%	21%	18%
Waverly	PA	18471	10%	0%	0%	5%	2%	4%	7%	3%	15%	29%	26%
Scranton	PA	18501	-	-	-	-	-	-	-	-	-	-	
Scranton	PA	18503	0%	0%	0%	0%	0%	0%	0%	73%	0%	0%	27%
Scranton	PA	18504	3%	0%	3%	2%	5%	10%	12%	16%	14%	20%	14%
Scranton	PA	18505	4%	2%	1%	2%	3%	6%	13%	18%	9%	22%	20%
Moosic	PA	18507	2%	0%	2%	7%	0%	7%	10%	11%	7%	32%	22%
Scranton	PA	18508	2%	4%	5%	3%	1%	7%	22%	17%	14%	17%	8%
Scranton	PA	18509	3%	1%	1%	1%	4%	6%	12%	14%	14%	23%	20%
Scranton	PA	18510	2%	0%	3%	5%	4%	6%	10%	20%	16%	20%	14%
Scranton	PA	18512	5%	1%	3%	5%	2%	5%	11%	13%	21%	22%	12%
Taylor	PA	18517	0%	0%	4%	4%	1%	9%	14%	16%	6%	21%	24%
Old Forge	PA	18518	1%	1%	2%	1%	3%	10%	5%	18%	16%	25%	19%
Scranton	PA	18519	4%	1%	3%	1%	4%	7%	8%	20%	10%	29%	14%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Berwick	PA	18603	2%	1%	1%	5%	4%	8%	14%	20%	16%	19%	12%
Dallas	PA	18612	4%	2%	1%	1%	3%	5%	5%	16%	10%	23%	31%
Glen Lyon	PA	18617	5%	0%	6%	3%	0%	12%	5%	16%	13%	34%	6%
Hunlock Creek	PA	18621	0%	2%	3%	3%	4%	11%	17%	14%	15%	15%	16%
Lake Winola	PA	18625	0%	0%	0%	0%	0%	26%	6%	15%	17%	13%	23%
Nanticoke	PA	18634	2%	1%	2%	5%	2%	8%	13%	19%	16%	21%	11%
Nescopeck	PA	18635	0%	2%	2%	4%	2%	9%	12%	17%	18%	16%	18%
Pittston	PA	18640	2%	1%	2%	3%	4%	8%	11%	19%	15%	21%	15%
Pittston	PA	18641	1%	1%	0%	3%	3%	9%	5%	19%	21%	22%	17%
Duryea	PA	18642	2%	0%	2%	7%	0%	9%	12%	22%	20%	15%	13%
Pittston	PA	18643	3%	1%	1%	5%	3%	7%	15%	14%	18%	18%	15%
Wyoming	PA	18644	0%	1%	2%	2%	2%	9%	6%	21%	23%	18%	17%
Plymouth	PA	18651	4%	1%	5%	8%	3%	10%	13%	18%	15%	11%	11%
Shickshinny	PA	18655	2%	0%	2%	2%	4%	12%	12%	16%	18%	18%	13%
Wilkes Barre	PA	18701	0%	9%	0%	0%	0%	28%	0%	6%	25%	11%	21%
Wilkes Barre	PA	18702	2%	2%	2%	2%	4%	5%	12%	22%	17%	17%	15%
Kingston	PA	18704	2%	1%	3%	2%	2%	6%	8%	19%	16%	21%	20%
Wilkes Barre	PA	18705	3%	1%	2%	3%	3%	9%	14%	20%	16%	18%	12%
Wilkes Barre	PA	18706	2%	1%	5%	3%	5%	7%	15%	18%	18%	15%	12%
Mountain Top	PA	18707	3%	1%	1%	1%	3%	3%	7%	12%	13%	22%	35%
Shavertown	PA	18708	1%	0%	2%	0%	3%	9%	12%	9%	12%	24%	28%
Luzerne	PA	18709	4%	1%	1%	4%	4%	22%	17%	17%	5%	11%	14%
Montrose	PA	18801	2%	1%	1%	2%	4%	9%	12%	19%	14%	16%	20%
Great Bend	PA	18821	1%	0%	1%	3%	2%	14%	20%	16%	19%	20%	5%
Hallstead	PA	18822	1%	1%	4%	1%	6%	10%	11%	21%	13%	17%	15%
Lanesboro	PA	18827	-	-	-	-	-	-	-	-	-	-	-
Susquehanna	PA	18847	2%	2%	2%	5%	5%	8%	15%	19%	9%	19%	14%
Newtown	PA	18940	2%	0%	1%	1%	1%	2%	3%	6%	9%	19%	57%
Washington Crossing	PA	18977	1%	0%	0%	1%	1%	3%	3%	4%	6%	17%	63%
Morrisville	PA	19067	1%	1%	0%	1%	2%	2%	5%	9%	10%	18%	50%
Coatesville	PA	19320	1%	1%	1%	1%	1%	3%	7%	15%	13%	26%	31%
Downingtown	PA	19335	0%	0%	1%	0%	1%	2%	4%	9%	9%	17%	54%
Honey Brook	PA	19344	3%	0%	1%	2%	1%	3%	6%	17%	16%	18%	32%
Parkesburg	PA	19365	1%	0%	0%	0%	5%	4%	4%	15%	14%	23%	33%
Pomeroy	PA	19367	63%	0%	0%	0%	0%	0%	0%	0%	0%	37%	0%
Sadsburyville	PA	19369	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Thorndale	PA	19372	0%	0%	0%	0%	0%	1%	6%	15%	14%	31%	33%
Norristown	PA	19401	3%	1%	2%	2%	2%	3%	10%	13%	14%	29%	20%
Norristown	PA	19403	1%	1%	1%	2%	1%	5%	6%	13%	12%	22%	36%
Bridgeport	PA	19405	0%	0%	0%	1%	0%	4%	10%	16%	14%	20%	36%
King Of Prussia	PA	19406	2%	0%	1%	2%	2%	3%	6%	9%	14%	25%	37%
Eagleville	PA	19408	-	-	-	-	-	-	-	-	-	-	-
Fairview Village	PA	19409	-	-	-	-	-	-	-	-	-	-	-
Blue Bell	PA	19422	1%	0%	0%	1%	1%	4%	10%	8%	5%	14%	57%
Collegeville	PA	19426	1%	0%	1%	1%	1%	2%	6%	6%	8%	18%	55%
Conshohocken	PA	19428	1%	1%	1%	1%	1%	5%	6%	10%	9%	22%	45%
Gwynedd	PA	19436	0%	86%	0%	0%	0%	0%	0%	0%	0%	0%	14%
Kimberton	PA	19442	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Lansdale	PA	19446	1%	1%	0%	1%	1%	3%	6%	11%	11%	22%	43%
Mont Clare	PA	19453	3%	0%	0%	5%	9%	4%	9%	22%	6%	25%	16%
Oaks	PA	19456	0%	0%	0%	0%	0%	0%	0%	0%	0%	32%	68%
Parker Ford	PA	19457	0%	0%	0%	0%	61%	0%	0%	0%	39%	0%	0%
Phoenixville	PA	19460	1%	0%	1%	2%	1%	2%	7%	8%	8%	21%	49%

			--- Distribution of Income for Owned Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Plymouth Meeting	PA	19462	0%	0%	1%	1%	0%	3%	6%	8%	7%	19%	53%
Pottstown	PA	19464	2%	0%	2%	1%	2%	5%	8%	14%	15%	24%	27%
Pottstown	PA	19465	1%	0%	1%	2%	1%	2%	10%	11%	13%	19%	40%
Royersford	PA	19468	1%	0%	0%	1%	0%	3%	5%	11%	13%	26%	39%
Schwenksville	PA	19473	1%	1%	2%	3%	1%	3%	5%	5%	9%	25%	46%
Spring City	PA	19475	0%	2%	0%	2%	4%	3%	4%	10%	15%	13%	46%
Worcester	PA	19490	0%	0%	0%	0%	0%	0%	0%	0%	31%	0%	69%
Birdsboro	PA	19508	2%	1%	2%	3%	2%	4%	8%	14%	15%	28%	21%
Douglassville	PA	19518	4%	1%	0%	1%	1%	3%	6%	10%	8%	23%	43%
Fleetwood	PA	19522	2%	1%	1%	1%	4%	4%	8%	13%	16%	27%	24%
Reading	PA	19606	2%	0%	1%	1%	3%	6%	8%	18%	14%	23%	25%
Reading	PA	19607	2%	1%	2%	2%	1%	5%	9%	15%	16%	19%	28%
Reading	PA	19608	1%	1%	1%	0%	1%	2%	5%	12%	9%	24%	44%
Reading	PA	19609	5%	0%	2%	0%	2%	6%	7%	15%	17%	22%	22%
Reading	PA	19610	2%	1%	0%	0%	3%	5%	9%	17%	9%	17%	37%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Atlasburg	PA	15004	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Beaver Falls	PA	15010	6%	8%	9%	4%	11%	11%	14%	18%	9%	7%	4%
Bridgeville	PA	15017	2%	7%	5%	5%	6%	12%	14%	19%	13%	11%	6%
Buena Vista	PA	15018	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Bulger	PA	15019	26%	0%	18%	0%	19%	0%	5%	16%	0%	0%	16%
Burgettstown	PA	15021	1%	6%	8%	11%	13%	5%	20%	16%	14%	2%	3%
Charleroi	PA	15022	5%	3%	17%	4%	5%	18%	15%	14%	5%	7%	7%
Clairton	PA	15025	9%	5%	10%	11%	5%	8%	17%	17%	8%	7%	3%
Clinton	PA	15026	0%	3%	2%	3%	9%	7%	4%	8%	32%	13%	17%
Cuddy	PA	15031	18%	0%	31%	0%	0%	22%	15%	0%	0%	14%	0%
Donora	PA	15033	4%	3%	20%	24%	1%	6%	15%	23%	2%	0%	4%
Dravosburg	PA	15034	2%	4%	4%	23%	8%	24%	6%	17%	3%	10%	1%
Elizabeth	PA	15037	2%	2%	11%	7%	3%	7%	23%	13%	18%	9%	5%
Elrama	PA	15038	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Glassport	PA	15045	15%	0%	4%	4%	12%	16%	19%	16%	15%	0%	0%
Greenock	PA	15047	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Hookstown	PA	15050	0%	0%	0%	3%	0%	27%	2%	50%	9%	9%	0%
Indianola	PA	15051	0%	0%	0%	0%	0%	0%	19%	0%	66%	15%	0%
Joffre	PA	15053	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Langeloth	PA	15054	0%	0%	11%	0%	0%	0%	0%	13%	41%	35%	0%
Lawrence	PA	15055	0%	0%	0%	0%	0%	0%	0%	88%	12%	0%	0%
Mc Donald	PA	15057	2%	6%	6%	4%	3%	23%	10%	16%	11%	16%	3%
Midland	PA	15059	5%	2%	10%	9%	8%	2%	13%	8%	12%	25%	6%
Midway	PA	15060	0%	0%	3%	0%	0%	55%	15%	17%	0%	5%	5%
Monongahela	PA	15063	18%	3%	7%	3%	10%	13%	20%	15%	2%	3%	5%
Morgan	PA	15064	0%	0%	0%	39%	0%	14%	25%	0%	0%	22%	0%
New Brighton	PA	15066	3%	4%	19%	5%	11%	9%	12%	19%	7%	8%	3%
New Eagle	PA	15067	15%	8%	7%	6%	2%	14%	15%	18%	3%	10%	3%
Oakdale	PA	15071	2%	1%	12%	4%	2%	8%	12%	16%	20%	14%	9%
Slovan	PA	15078	27%	0%	0%	26%	0%	0%	47%	0%	0%	0%	0%
Sturgeon	PA	15082	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Sutersville	PA	15083	16%	5%	13%	5%	0%	15%	40%	0%	0%	0%	5%
Warrendale	PA	15086	0%	0%	0%	0%	0%	22%	0%	63%	0%	0%	15%
West Elizabeth	PA	15088	0%	3%	8%	3%	14%	22%	8%	42%	0%	0%	0%
West Newton	PA	15089	8%	0%	12%	9%	12%	15%	20%	9%	6%	6%	4%
Allison Park	PA	15101	2%	1%	2%	2%	1%	9%	15%	34%	13%	15%	6%
Bethel Park	PA	15102	4%	3%	3%	3%	3%	13%	21%	15%	11%	9%	15%
Carnegie	PA	15106	5%	3%	3%	9%	7%	14%	16%	17%	9%	14%	6%
Homestead	PA	15120	6%	5%	14%	4%	6%	10%	15%	20%	7%	11%	3%
West Mifflin	PA	15122	10%	8%	7%	9%	3%	5%	24%	11%	10%	12%	1%
Imperial	PA	15126	3%	0%	3%	12%	2%	11%	11%	9%	16%	11%	21%
South Park	PA	15129	1%	2%	5%	7%	3%	18%	5%	27%	12%	17%	3%
Mckeesport	PA	15133	2%	4%	9%	0%	2%	19%	6%	23%	13%	20%	4%
Mckeesport	PA	15135	0%	0%	7%	6%	0%	36%	19%	0%	32%	0%	0%
Presto	PA	15142	0%	0%	0%	0%	0%	22%	7%	11%	27%	9%	24%
Pittsburgh	PA	15201	3%	6%	5%	1%	4%	3%	8%	23%	15%	19%	14%
Pittsburgh	PA	15204	9%	8%	10%	5%	0%	11%	20%	26%	5%	6%	0%
Pittsburgh	PA	15205	4%	3%	9%	5%	6%	10%	15%	18%	14%	10%	8%
Pittsburgh	PA	15207	4%	6%	21%	8%	10%	8%	4%	21%	6%	6%	5%
Pittsburgh	PA	15210	11%	7%	10%	6%	4%	12%	13%	14%	8%	12%	4%
Pittsburgh	PA	15215	4%	2%	7%	11%	9%	9%	15%	17%	3%	10%	12%
Pittsburgh	PA	15216	3%	3%	7%	6%	7%	10%	11%	20%	17%	14%	3%
Pittsburgh	PA	15219	13%	10%	15%	5%	6%	10%	10%	15%	6%	6%	4%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Pittsburgh	PA	15220	1%	1%	6%	3%	3%	6%	16%	20%	17%	18%	11%
Pittsburgh	PA	15221	7%	6%	11%	8%	4%	11%	15%	16%	9%	10%	3%
Pittsburgh	PA	15226	3%	0%	5%	5%	13%	7%	15%	15%	15%	17%	6%
Pittsburgh	PA	15227	7%	4%	11%	9%	5%	14%	23%	7%	6%	7%	6%
Pittsburgh	PA	15228	3%	4%	5%	3%	3%	11%	13%	18%	13%	11%	17%
Pittsburgh	PA	15234	2%	1%	15%	1%	3%	8%	19%	29%	14%	6%	2%
Pittsburgh	PA	15235	12%	3%	6%	4%	10%	12%	12%	23%	8%	8%	2%
Pittsburgh	PA	15236	8%	2%	8%	2%	11%	12%	16%	20%	11%	10%	1%
Pittsburgh	PA	15239	4%	1%	1%	4%	1%	8%	10%	29%	14%	27%	4%
Pittsburgh	PA	15241	6%	1%	2%	2%	6%	10%	10%	12%	19%	22%	9%
Pittsburgh	PA	15243	4%	0%	4%	4%	4%	12%	14%	19%	12%	16%	11%
Washington	PA	15301	5%	3%	10%	7%	6%	12%	13%	18%	11%	9%	5%
Amity	PA	15311	15%	0%	11%	0%	0%	0%	0%	74%	0%	0%	0%
Avella	PA	15312	0%	0%	6%	1%	24%	11%	24%	12%	4%	11%	6%
Bentleyville	PA	15314	9%	10%	16%	1%	5%	10%	16%	16%	7%	10%	0%
Canonsburg	PA	15317	0%	1%	7%	2%	4%	7%	11%	21%	21%	19%	5%
Cecil	PA	15321	0%	0%	0%	0%	0%	0%	13%	11%	13%	51%	12%
Claysville	PA	15323	0%	0%	5%	5%	4%	11%	16%	19%	6%	24%	9%
Cokeburg	PA	15324	0%	0%	9%	0%	0%	35%	14%	34%	5%	0%	3%
Prosperity	PA	15329	0%	0%	1%	5%	0%	10%	8%	52%	0%	2%	22%
Eighty Four	PA	15330	7%	0%	4%	0%	12%	2%	16%	45%	0%	7%	9%
Finleyville	PA	15332	0%	6%	13%	7%	10%	11%	7%	24%	11%	6%	4%
Gastonville	PA	15336	-	-	-	-	-	-	-	-	-	-	
Hendersonville	PA	15339	-	-	-	-	-	-	-	-	-	-	
Hickory	PA	15340	15%	0%	0%	0%	0%	21%	64%	0%	0%	0%	0%
Houston	PA	15342	6%	8%	3%	15%	14%	6%	11%	7%	9%	19%	0%
Meadow Lands	PA	15347	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Muse	PA	15350	30%	0%	21%	0%	0%	0%	0%	9%	0%	41%	0%
Southview	PA	15361	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Strabane	PA	15363	0%	0%	0%	0%	0%	11%	16%	73%	0%	0%	0%
Venetia	PA	15367	0%	0%	0%	0%	17%	0%	15%	45%	11%	0%	12%
Westland	PA	15378	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West Middletown	PA	15379	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Uniontown	PA	15401	12%	8%	14%	6%	9%	12%	16%	13%	7%	3%	2%
Allison	PA	15413	0%	0%	37%	0%	0%	0%	10%	0%	53%	0%	0%
Brier Hill	PA	15415	-	-	-	-	-	-	-	-	-	-	
Brownsville	PA	15417	14%	3%	20%	4%	6%	15%	5%	15%	11%	2%	5%
California	PA	15419	10%	5%	15%	8%	1%	6%	27%	15%	8%	4%	1%
Coal Center	PA	15423	0%	4%	7%	29%	3%	3%	26%	11%	9%	5%	3%
Connellsville	PA	15425	3%	9%	24%	9%	8%	10%	13%	12%	4%	5%	3%
Daisytown	PA	15427	14%	0%	0%	15%	5%	23%	0%	33%	4%	6%	0%
Dunbar	PA	15431	0%	2%	7%	11%	14%	19%	11%	7%	11%	8%	10%
East Millsboro	PA	15433	0%	0%	0%	0%	80%	0%	0%	0%	0%	20%	0%
Grindstone	PA	15442	0%	2%	7%	11%	4%	10%	15%	22%	0%	0%	28%
Hiller	PA	15444	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Hopwood	PA	15445	0%	7%	3%	12%	22%	7%	25%	11%	12%	0%	0%
Lemont Furnace	PA	15456	8%	6%	0%	0%	8%	1%	25%	45%	8%	0%	0%
Mc Clellandtown	PA	15458	0%	0%	0%	0%	0%	2%	4%	9%	76%	8%	0%
New Salem	PA	15468	20%	0%	0%	21%	0%	45%	0%	0%	11%	2%	0%
Oliver	PA	15472	0%	0%	0%	0%	0%	0%	0%	93%	7%	0%	0%
Uledi	PA	15484	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Greensburg	PA	15601	6%	3%	9%	6%	9%	11%	17%	19%	8%	7%	4%
Indiana	PA	15701	6%	5%	12%	7%	13%	12%	17%	13%	6%	6%	4%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Anita	PA	15711	0%	23%	0%	0%	0%	27%	33%	0%	0%	17%	0%
Big Run	PA	15715	0%	14%	7%	7%	3%	1%	9%	45%	11%	4%	0%
De Lancey	PA	15733	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mentcle	PA	15761	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Nicktown	PA	15762	0%	11%	11%	11%	0%	0%	32%	0%	0%	11%	25%
Punxsutawney	PA	15767	10%	7%	7%	12%	5%	11%	20%	12%	7%	9%	1%
Walston	PA	15781	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
Worthville	PA	15784	0%	0%	33%	0%	0%	0%	67%	0%	0%	0%	0%
Brookville	PA	15825	12%	2%	10%	9%	4%	11%	13%	16%	17%	4%	1%
Corsica	PA	15829	10%	0%	6%	2%	8%	15%	17%	14%	12%	15%	0%
Butler	PA	16001	4%	4%	14%	10%	7%	13%	14%	17%	9%	5%	2%
Butler	PA	16002	2%	8%	1%	4%	2%	26%	12%	19%	8%	18%	0%
Cabot	PA	16023	2%	2%	0%	0%	9%	30%	20%	22%	2%	11%	2%
Connoquenessing	PA	16027	0%	0%	41%	0%	0%	0%	15%	15%	0%	17%	12%
East Butler	PA	16029	3%	0%	9%	15%	0%	20%	3%	48%	2%	0%	0%
Evans City	PA	16033	2%	0%	3%	9%	5%	9%	24%	12%	14%	21%	1%
Harmony	PA	16037	3%	17%	4%	9%	2%	3%	15%	16%	17%	14%	2%
Lyndora	PA	16045	0%	4%	25%	6%	6%	0%	5%	3%	16%	1%	32%
Prospect	PA	16052	0%	0%	14%	0%	0%	27%	7%	36%	4%	11%	0%
Renfrew	PA	16053	0%	0%	9%	4%	5%	8%	9%	29%	0%	35%	0%
Saxonburg	PA	16056	2%	1%	8%	5%	10%	13%	18%	26%	5%	10%	2%
Zelienople	PA	16063	1%	2%	0%	12%	3%	15%	16%	27%	5%	10%	8%
New Castle	PA	16101	4%	6%	21%	11%	10%	8%	15%	12%	6%	3%	2%
New Castle	PA	16102	3%	4%	14%	8%	12%	17%	16%	11%	5%	7%	2%
New Castle	PA	16105	5%	3%	12%	10%	13%	14%	7%	17%	7%	9%	3%
Edinburg	PA	16116	20%	0%	9%	0%	7%	3%	0%	8%	10%	42%	0%
Ellwood City	PA	16117	4%	4%	7%	8%	5%	10%	17%	17%	11%	17%	0%
Fombell	PA	16123	0%	0%	7%	0%	5%	11%	18%	19%	2%	33%	4%
Koppel	PA	16136	5%	0%	8%	0%	19%	19%	15%	11%	13%	11%	0%
Wampum	PA	16157	10%	1%	17%	24%	2%	19%	15%	10%	2%	1%	0%
West Pittsburg	PA	16160	2%	0%	13%	0%	2%	16%	31%	17%	12%	7%	0%
Kittanning	PA	16201	4%	4%	7%	10%	7%	15%	17%	22%	5%	4%	7%
Clarion	PA	16214	5%	8%	10%	8%	17%	12%	8%	16%	6%	6%	4%
Knox	PA	16232	1%	7%	13%	5%	8%	18%	23%	12%	6%	6%	1%
Leeper	PA	16233	0%	0%	12%	0%	0%	0%	0%	0%	88%	0%	0%
Lucinda	PA	16235	7%	0%	0%	7%	0%	20%	7%	9%	27%	23%	0%
Shippenville	PA	16254	3%	0%	7%	0%	11%	6%	24%	20%	12%	15%	4%
Sligo	PA	16255	3%	0%	16%	11%	24%	12%	11%	4%	10%	8%	1%
Strattanville	PA	16258	0%	0%	29%	1%	4%	13%	4%	42%	4%	1%	1%
Clarendon	PA	16313	2%	0%	2%	0%	6%	32%	10%	27%	18%	2%	0%
Marble	PA	16334	0%	0%	55%	6%	18%	14%	0%	8%	0%	0%	0%
Tionesta	PA	16353	4%	4%	18%	13%	0%	16%	5%	33%	2%	4%	1%
Warren	PA	16365	5%	3%	10%	4%	5%	18%	21%	20%	5%	6%	2%
Osceola Mills	PA	16666	8%	13%	5%	9%	0%	8%	4%	16%	36%	0%	0%
Sandy Ridge	PA	16677	0%	0%	87%	0%	0%	0%	0%	0%	13%	0%	0%
Kane	PA	16735	7%	3%	1%	16%	10%	11%	22%	14%	10%	3%	1%
Allport	PA	16821	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Bellefonte	PA	16823	2%	5%	9%	9%	8%	9%	17%	14%	11%	10%	4%
Bigler	PA	16825	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Clearfield	PA	16830	6%	3%	6%	9%	9%	15%	13%	24%	13%	2%	1%
Hawk Run	PA	16840	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Howard	PA	16841	1%	1%	3%	6%	9%	20%	31%	17%	8%	0%	6%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Lamar	PA	16848	0%	0%	0%	55%	0%	0%	0%	45%	0%	0%	0%
Mineral Springs	PA	16855	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Morrisdale	PA	16858	23%	0%	4%	0%	9%	45%	4%	7%	9%	0%	0%
Munson	PA	16860	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Philipsburg	PA	16866	4%	2%	24%	11%	12%	9%	19%	10%	5%	2%	2%
Wallaceton	PA	16876	0%	0%	0%	0%	13%	0%	20%	0%	27%	40%	0%
West Decatur	PA	16878	0%	2%	17%	32%	16%	8%	5%	9%	6%	1%	4%
Woodland	PA	16881	0%	0%	0%	4%	0%	7%	11%	0%	57%	21%	0%
Annville	PA	17003	4%	5%	1%	4%	6%	16%	21%	11%	17%	8%	7%
Campbelltown	PA	17010	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Camp Hill	PA	17011	3%	2%	9%	5%	3%	7%	12%	22%	15%	18%	4%
Carlisle	PA	17013	5%	4%	8%	9%	4%	8%	18%	21%	11%	8%	5%
Elizabethtown	PA	17022	4%	4%	7%	3%	8%	7%	12%	26%	14%	12%	2%
Enola	PA	17025	4%	0%	2%	2%	2%	9%	14%	37%	15%	8%	6%
Hershey	PA	17033	8%	3%	2%	7%	5%	4%	15%	22%	10%	16%	9%
Hummelstown	PA	17036	6%	1%	7%	5%	2%	14%	15%	11%	18%	10%	12%
Lebanon	PA	17042	3%	2%	7%	7%	7%	7%	17%	22%	12%	11%	6%
Lemoyne	PA	17043	5%	0%	15%	10%	8%	8%	14%	16%	13%	4%	5%
Mechanicsburg	PA	17050	5%	0%	5%	3%	5%	7%	12%	11%	16%	20%	16%
Mechanicsburg	PA	17055	1%	6%	2%	4%	5%	6%	14%	25%	14%	16%	7%
Middletown	PA	17057	7%	9%	3%	3%	3%	14%	18%	20%	12%	9%	2%
Myerstown	PA	17067	4%	5%	3%	8%	8%	7%	18%	27%	14%	5%	1%
New Cumberland	PA	17070	5%	4%	3%	11%	5%	10%	16%	13%	17%	15%	3%
New Kingstown	PA	17072	-	-	-	-	-	-	-	-	-	-	-
Newport	PA	17074	6%	3%	8%	9%	2%	18%	15%	13%	10%	13%	2%
Newton Hamilton	PA	17075	0%	0%	0%	0%	7%	0%	0%	27%	13%	0%	53%
Palmyra	PA	17078	6%	1%	3%	3%	3%	14%	14%	27%	20%	9%	2%
Summerdale	PA	17093	0%	0%	0%	0%	0%	0%	0%	28%	0%	72%	0%
Harrisburg	PA	17101	7%	1%	5%	4%	3%	9%	7%	35%	11%	7%	11%
Harrisburg	PA	17105	-	-	-	-	-	-	-	-	-	-	-
Harrisburg	PA	17109	2%	4%	2%	5%	7%	11%	14%	21%	22%	10%	2%
Harrisburg	PA	17111	4%	3%	2%	3%	2%	12%	16%	25%	15%	13%	5%
Harrisburg	PA	17112	8%	2%	2%	1%	4%	3%	20%	17%	19%	24%	2%
Harrisburg	PA	17113	9%	3%	5%	5%	3%	9%	14%	17%	31%	0%	3%
Etters	PA	17319	18%	0%	20%	0%	1%	15%	20%	12%	3%	11%	0%
Gettysburg	PA	17325	6%	2%	4%	8%	8%	11%	14%	20%	13%	8%	5%
Lewisberry	PA	17339	15%	0%	0%	3%	0%	2%	24%	30%	7%	16%	2%
York Haven	PA	17370	1%	0%	0%	11%	0%	13%	25%	15%	15%	17%	3%
Christiana	PA	17509	1%	1%	4%	0%	1%	14%	15%	23%	24%	11%	7%
Kirkwood	PA	17536	16%	0%	0%	0%	4%	8%	30%	23%	0%	0%	18%
New Providence	PA	17560	0%	0%	0%	0%	0%	7%	28%	34%	0%	31%	0%
Quarryville	PA	17566	3%	2%	3%	4%	3%	8%	18%	34%	13%	7%	5%
Silver Spring	PA	17575	-	-	-	-	-	-	-	-	-	-	-
Dewart	PA	17730	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
Mc Ewensville	PA	17749	0%	5%	0%	11%	0%	38%	3%	19%	11%	14%	0%
Mill Hall	PA	17751	7%	0%	11%	5%	2%	15%	17%	20%	15%	7%	3%
Turbotville	PA	17772	11%	6%	3%	9%	6%	11%	18%	10%	18%	8%	0%
Watsontown	PA	17777	6%	6%	11%	9%	2%	14%	21%	8%	10%	7%	6%
Sunbury	PA	17801	4%	5%	9%	11%	12%	9%	20%	18%	5%	7%	1%
Allenwood	PA	17810	0%	8%	0%	0%	2%	12%	15%	23%	27%	11%	1%
Herndon	PA	17830	0%	1%	2%	2%	18%	15%	18%	15%	17%	14%	0%
Lewisburg	PA	17837	8%	3%	10%	2%	10%	12%	10%	15%	14%	7%	8%
Milton	PA	17847	3%	2%	3%	6%	6%	27%	17%	14%	18%	4%	0%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Montandon	PA	17850	0%	0%	0%	0%	25%	6%	0%	47%	0%	18%	4%
New Columbia	PA	17856	0%	0%	0%	11%	8%	11%	29%	18%	5%	18%	0%
Northumberland	PA	17857	6%	5%	5%	19%	5%	9%	16%	10%	18%	6%	0%
West Milton	PA	17886	0%	0%	0%	7%	0%	57%	35%	0%	0%	0%	0%
White Deer	PA	17887	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
Frackville	PA	17931	3%	7%	10%	2%	12%	34%	7%	19%	2%	5%	0%
Bangor	PA	18013	3%	3%	3%	9%	2%	12%	21%	16%	15%	13%	4%
Easton	PA	18040	8%	0%	11%	0%	7%	1%	20%	21%	11%	15%	5%
Easton	PA	18042	7%	3%	5%	6%	5%	10%	18%	17%	12%	10%	6%
Easton	PA	18045	0%	1%	1%	4%	3%	5%	13%	25%	14%	20%	14%
Nazareth	PA	18064	2%	1%	2%	3%	13%	11%	19%	11%	11%	21%	7%
Pen Argyl	PA	18072	9%	3%	6%	0%	9%	5%	30%	19%	11%	5%	4%
Stockertown	PA	18083	0%	0%	0%	0%	28%	0%	0%	10%	0%	62%	0%
Tatamy	PA	18085	0%	0%	0%	0%	17%	10%	3%	17%	2%	46%	6%
Wind Gap	PA	18091	1%	2%	1%	5%	1%	9%	9%	26%	22%	17%	7%
Tamaqua	PA	18252	5%	3%	21%	8%	14%	8%	15%	12%	6%	7%	3%
East Stroudsburg	PA	18301	4%	2%	6%	5%	5%	13%	15%	25%	9%	9%	7%
East Stroudsburg	PA	18302	7%	0%	0%	5%	5%	18%	20%	24%	8%	9%	4%
Bushkill	PA	18324	0%	26%	3%	0%	0%	18%	10%	38%	0%	6%	0%
Dingmans Ferry	PA	18328	0%	0%	0%	9%	6%	30%	10%	45%	0%	0%	0%
Marshalls Creek	PA	18335	0%	0%	0%	0%	0%	50%	0%	0%	0%	50%	0%
Matamoras	PA	18336	8%	1%	4%	5%	14%	4%	12%	21%	21%	4%	7%
Milford	PA	18337	7%	0%	2%	7%	4%	16%	7%	17%	17%	6%	16%
Mount Pocono	PA	18344	10%	0%	5%	25%	26%	3%	4%	4%	6%	8%	10%
Pocono Summit	PA	18346	0%	0%	24%	0%	32%	0%	44%	0%	0%	0%	0%
Saylorsburg	PA	18353	0%	3%	0%	0%	9%	5%	11%	19%	51%	1%	0%
Archbald	PA	18403	0%	0%	13%	13%	0%	33%	11%	13%	14%	3%	0%
Carbondale	PA	18407	5%	4%	14%	14%	9%	11%	13%	10%	9%	9%	3%
Chinchilla	PA	18410	-	-	-	-	-	-	-	-	-	-	
Clarks Summit	PA	18411	1%	3%	6%	2%	10%	3%	12%	17%	23%	12%	12%
Dalton	PA	18414	5%	3%	3%	2%	3%	9%	21%	12%	17%	13%	12%
Factoryville	PA	18419	7%	2%	13%	8%	14%	11%	17%	15%	3%	10%	1%
Forest City	PA	18421	3%	3%	7%	13%	7%	12%	11%	24%	8%	4%	7%
Jermyn	PA	18433	8%	4%	4%	7%	5%	11%	19%	25%	5%	8%	3%
Jessup	PA	18434	0%	0%	35%	0%	9%	22%	13%	11%	1%	0%	10%
Lake Ariel	PA	18436	4%	1%	3%	11%	7%	1%	24%	15%	24%	8%	2%
Moscow	PA	18444	5%	4%	9%	14%	3%	8%	6%	26%	14%	9%	2%
Olyphant	PA	18447	9%	0%	13%	4%	3%	8%	8%	33%	6%	9%	7%
Peckville	PA	18452	4%	3%	5%	5%	9%	14%	11%	42%	1%	7%	0%
Thompson	PA	18465	0%	0%	13%	4%	2%	18%	18%	13%	10%	23%	0%
Tobyhanna	PA	18466	6%	0%	12%	6%	16%	11%	3%	12%	8%	21%	4%
Waverly	PA	18471	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Scranton	PA	18501	-	-	-	-	-	-	-	-	-	-	
Scranton	PA	18503	5%	5%	19%	13%	1%	4%	16%	20%	9%	6%	2%
Scranton	PA	18504	8%	2%	8%	11%	13%	10%	16%	17%	10%	4%	2%
Scranton	PA	18505	7%	4%	9%	6%	15%	11%	16%	11%	10%	10%	2%
Moosic	PA	18507	13%	0%	2%	0%	6%	8%	19%	20%	13%	8%	11%
Scranton	PA	18508	9%	6%	6%	14%	5%	12%	18%	14%	9%	7%	2%
Scranton	PA	18509	6%	3%	7%	6%	9%	15%	21%	12%	11%	7%	3%
Scranton	PA	18510	6%	2%	9%	8%	11%	11%	16%	18%	10%	5%	4%
Scranton	PA	18512	10%	2%	8%	5%	1%	11%	18%	22%	12%	9%	3%
Taylor	PA	18517	0%	4%	15%	0%	3%	10%	12%	25%	15%	11%	6%
Old Forge	PA	18518	4%	4%	14%	7%	4%	15%	13%	17%	5%	13%	5%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Scranton	PA	18519	5%	9%	12%	7%	1%	22%	15%	17%	7%	5%	0%
Berwick	PA	18603	10%	2%	12%	13%	4%	12%	24%	14%	3%	6%	0%
Dallas	PA	18612	4%	5%	5%	3%	9%	10%	8%	20%	12%	14%	10%
Glen Lyon	PA	18617	16%	0%	24%	2%	0%	35%	11%	9%	3%	0%	0%
Hunlock Creek	PA	18621	0%	0%	4%	0%	4%	6%	24%	25%	22%	5%	10%
Lake Winola	PA	18625	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Nanticoke	PA	18634	8%	2%	14%	8%	4%	8%	16%	18%	13%	9%	1%
Nescopeck	PA	18635	9%	1%	1%	13%	6%	6%	13%	29%	11%	10%	1%
Pittston	PA	18640	7%	4%	10%	6%	10%	12%	17%	15%	6%	14%	0%
Pittston	PA	18641	4%	0%	4%	7%	3%	14%	19%	29%	8%	13%	0%
Duryea	PA	18642	11%	0%	17%	1%	0%	27%	9%	9%	16%	9%	0%
Pittston	PA	18643	15%	4%	4%	6%	4%	16%	15%	14%	8%	13%	3%
Wyoming	PA	18644	3%	1%	7%	6%	2%	39%	6%	15%	9%	8%	4%
Plymouth	PA	18651	3%	0%	12%	6%	2%	26%	22%	16%	5%	5%	3%
Shickshinny	PA	18655	8%	1%	13%	7%	6%	7%	12%	21%	17%	3%	7%
Wilkes Barre	PA	18701	7%	2%	2%	8%	18%	22%	20%	8%	2%	8%	4%
Wilkes Barre	PA	18702	9%	5%	11%	6%	7%	14%	14%	13%	11%	6%	3%
Kingston	PA	18704	10%	5%	11%	4%	5%	14%	14%	18%	9%	8%	2%
Wilkes Barre	PA	18705	3%	3%	4%	4%	6%	10%	21%	21%	17%	9%	1%
Wilkes Barre	PA	18706	10%	5%	12%	5%	2%	8%	11%	19%	17%	9%	2%
Mountain Top	PA	18707	0%	0%	16%	1%	8%	6%	33%	12%	10%	2%	13%
Shavertown	PA	18708	7%	3%	22%	0%	4%	2%	20%	24%	7%	5%	5%
Luzerne	PA	18709	6%	10%	10%	9%	8%	20%	14%	9%	10%	3%	1%
Montrose	PA	18801	3%	4%	8%	7%	4%	18%	9%	14%	18%	10%	5%
Great Bend	PA	18821	6%	0%	11%	9%	6%	12%	11%	28%	9%	7%	2%
Hallstead	PA	18822	7%	1%	9%	16%	9%	12%	11%	19%	6%	5%	3%
Lanesboro	PA	18827	-	-	-	-	-	-	-	-	-	-	
Susquehanna	PA	18847	8%	1%	8%	4%	6%	19%	14%	20%	10%	8%	2%
Newtown	PA	18940	5%	1%	3%	4%	0%	7%	4%	16%	14%	18%	26%
Washington Crossing	PA	18977	0%	0%	36%	0%	0%	0%	15%	0%	14%	9%	26%
Morrisville	PA	19067	6%	4%	6%	2%	7%	3%	9%	17%	7%	22%	18%
Coatesville	PA	19320	4%	1%	10%	4%	5%	12%	15%	20%	15%	8%	6%
Downingtown	PA	19335	2%	3%	2%	1%	2%	8%	18%	25%	19%	10%	11%
Honey Brook	PA	19344	0%	6%	16%	3%	7%	2%	19%	25%	6%	12%	4%
Parkesburg	PA	19365	7%	7%	8%	13%	5%	15%	8%	14%	2%	9%	13%
Pomeroy	PA	19367	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Sadsburyville	PA	19369	0%	71%	0%	0%	0%	0%	0%	0%	29%	0%	0%
Thorndale	PA	19372	0%	0%	0%	13%	0%	0%	20%	9%	8%	44%	7%
Norristown	PA	19401	4%	3%	8%	5%	8%	11%	12%	17%	13%	14%	5%
Norristown	PA	19403	2%	1%	5%	4%	3%	5%	10%	21%	17%	17%	15%
Bridgeport	PA	19405	4%	2%	8%	5%	2%	9%	2%	28%	13%	19%	9%
King Of Prussia	PA	19406	2%	1%	1%	1%	3%	4%	11%	16%	16%	22%	24%
Eagleville	PA	19408	-	-	-	-	-	-	-	-	-	-	
Fairview Village	PA	19409	-	-	-	-	-	-	-	-	-	-	
Blue Bell	PA	19422	2%	0%	4%	4%	2%	7%	5%	18%	12%	20%	27%
Collegeville	PA	19426	2%	0%	0%	3%	1%	8%	18%	15%	22%	14%	17%
Conshohocken	PA	19428	2%	0%	2%	4%	3%	1%	5%	14%	18%	25%	27%
Gwynedd	PA	19436	0%	0%	0%	0%	4%	24%	10%	12%	12%	10%	28%
Kimberton	PA	19442	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Lansdale	PA	19446	5%	1%	3%	2%	6%	8%	11%	21%	15%	17%	8%
Mont Clare	PA	19453	0%	0%	0%	31%	0%	0%	14%	12%	15%	28%	0%
Oaks	PA	19456	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Parker Ford	PA	19457	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

			--- Distribution of Income for Rented Units ---										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Phoenixvill	PA	19460	4%	2%	4%	3%	2%	8%	12%	16%	17%	18%	16%
Plymouth I	PA	19462	5%	2%	2%	1%	6%	11%	11%	16%	19%	15%	10%
Pottstown	PA	19464	6%	3%	7%	8%	6%	16%	13%	18%	12%	11%	2%
Pottstown	PA	19465	2%	2%	1%	1%	1%	10%	8%	27%	25%	19%	4%
Royersforc	PA	19468	4%	1%	4%	3%	4%	9%	7%	30%	18%	16%	6%
Schwenksv	PA	19473	8%	2%	1%	14%	7%	11%	9%	13%	8%	20%	6%
Spring City	PA	19475	12%	1%	6%	5%	12%	6%	16%	11%	19%	6%	6%
Worcester	PA	19490	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Birdsboro	PA	19508	16%	2%	6%	0%	8%	9%	38%	9%	4%	5%	3%
Douglassvi	PA	19518	4%	0%	6%	10%	3%	4%	15%	13%	36%	8%	1%
Fleetwood	PA	19522	3%	2%	11%	3%	3%	6%	9%	23%	16%	16%	8%
Reading	PA	19606	6%	3%	2%	4%	7%	8%	20%	21%	13%	11%	6%
Reading	PA	19607	4%	1%	4%	4%	5%	9%	5%	30%	20%	13%	4%
Reading	PA	19608	3%	4%	1%	4%	3%	18%	24%	17%	10%	9%	6%
Reading	PA	19609	1%	10%	4%	2%	7%	24%	23%	9%	14%	4%	2%
Reading	PA	19610	4%	1%	3%	5%	3%	11%	12%	21%	7%	17%	15%

Pennsylvania-American Water Company-WW
Docket No. R-2025-3058051
Wastewater Affordability Summary - Bills for Basic Wastewater Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	--- Customers by FPL --- 0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
$0-$5k	1	1,200	$ 3,000	1,777	$ 52.55	$ 44.67	21.0%	1,777	-	-	-	-	-	-	-	-	-	-
$0-$5k	2	2,400	$ 3,000	918	$ 85.87	$ 72.99	34.3%	918	-	-	-	-	-	-	-	-	-	-
$0-$5k	3	3,600	$ 3,000	312	$ 119.42	$ 101.51	47.8%	312	-	-	-	-	-	-	-	-	-	-
$0-$5k	4	4,800	$ 3,000	201	$ 151.30	$ 128.61	60.5%	201	-	-	-	-	-	-	-	-	-	-
$0-$5k	5	6,000	$ 3,000	104	$ 184.14	$ 156.52	73.7%	104	-	-	-	-	-	-	-	-	-	-
$0-$5k	6	7,200	$ 3,000	37	$ 215.57	$ 183.23	86.2%	37	-	-	-	-	-	-	-	-	-	-
$0-$5k	7	8,400	$ 3,000	22	$ 245.94	$ 209.05	98.4%	22	-	-	-	-	-	-	-	-	-	-
$5-$10k	1	1,200	$ 7,500	909	$ 54.14	$ 43.41	8.7%	544	365	-	-	-	-	-	-	-	-	-
$5-$10k	2	2,400	$ 7,500	466	$ 87.28	$ 74.19	14.0%	466	-	-	-	-	-	-	-	-	-	-
$5-$10k	3	3,600	$ 7,500	154	$ 121.78	$ 103.52	19.5%	154	-	-	-	-	-	-	-	-	-	-
$5-$10k	4	4,800	$ 7,500	92	$ 156.29	$ 132.85	25.0%	92	-	-	-	-	-	-	-	-	-	-
$5-$10k	5	6,000	$ 7,500	49	$ 191.15	$ 162.48	30.6%	49	-	-	-	-	-	-	-	-	-	-
$5-$10k	6	7,200	$ 7,500	16	$ 224.88	$ 191.15	36.0%	16	-	-	-	-	-	-	-	-	-	-
$5-$10k	7	8,400	$ 7,500	8	$ 254.88	$ 216.64	40.8%	8	-	-	-	-	-	-	-	-	-	-
$10-$15k	1	1,200	$ 12,500	2,459	$ 51.73	$ 37.76	5.0%	-	2,459	-	-	-	-	-	-	-	-	-
$10-$15k	2	2,400	$ 12,500	746	$ 84.15	$ 62.45	8.1%	75	671	-	-	-	-	-	-	-	-	-
$10-$15k	3	3,600	$ 12,500	230	$ 117.98	$ 95.95	11.3%	160	70	-	-	-	-	-	-	-	-	-
$10-$15k	4	4,800	$ 12,500	129	$ 152.25	$ 129.41	14.6%	129	-	-	-	-	-	-	-	-	-	-
$10-$15k	5	6,000	$ 12,500	71	$ 185.86	$ 157.98	17.8%	71	-	-	-	-	-	-	-	-	-	-
$10-$15k	6	7,200	$ 12,500	23	$ 219.59	$ 186.65	21.1%	23	-	-	-	-	-	-	-	-	-	-
$10-$15k	7	8,400	$ 12,500	15	$ 256.28	$ 217.84	24.6%	15	-	-	-	-	-	-	-	-	-	-
$15-$20k	1	1,200	$ 17,500	2,356	$ 53.08	$ 30.15	3.6%	-	237	2,119	-	-	-	-	-	-	-	-
$15-$20k	2	2,400	$ 17,500	767	$ 85.94	$ 62.74	5.9%	-	767	-	-	-	-	-	-	-	-	-
$15-$20k	3	3,600	$ 17,500	233	$ 119.78	$ 87.44	8.2%	-	233	-	-	-	-	-	-	-	-	-
$15-$20k	4	4,800	$ 17,500	134	$ 153.18	$ 115.26	10.5%	25	109	-	-	-	-	-	-	-	-	-
$15-$20k	5	6,000	$ 17,500	74	$ 187.01	$ 155.04	12.8%	61	13	-	-	-	-	-	-	-	-	-
$15-$20k	6	7,200	$ 17,500	22	$ 221.14	$ 187.97	15.2%	22	-	-	-	-	-	-	-	-	-	-
$15-$20k	7	8,400	$ 17,500	16	$ 251.07	$ 213.41	17.2%	16	-	-	-	-	-	-	-	-	-	-
$20-$25k	1	1,200	$ 22,500	2,355	$ 52.06	$ 25.82	2.8%	-	-	1,647	708	-	-	-	-	-	-	-
$20-$25k	2	2,400	$ 22,500	1,131	$ 84.84	$ 49.71	4.5%	-	226	905	-	-	-	-	-	-	-	-
$20-$25k	3	3,600	$ 22,500	368	$ 118.31	$ 86.37	6.3%	-	368	-	-	-	-	-	-	-	-	-
$20-$25k	4	4,800	$ 22,500	228	$ 152.50	$ 111.33	8.1%	-	228	-	-	-	-	-	-	-	-	-
$20-$25k	5	6,000	$ 22,500	123	$ 185.52	$ 135.43	9.9%	-	123	-	-	-	-	-	-	-	-	-
$20-$25k	6	7,200	$ 22,500	42	$ 220.78	$ 168.11	11.8%	11	31	-	-	-	-	-	-	-	-	-
$20-$25k	7	8,400	$ 22,500	29	$ 255.10	$ 215.84	13.6%	28	1	-	-	-	-	-	-	-	-	-

Pennsylvania-American Water Company-WW
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Affordability Target: 2.0%

Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	--- Customers by FPL --- 0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%
$25-$35k	1	1,200	$ 22,500	3,846	$ 51.88	$ 11.53	2.8%	-	-	-	2,310	1,536	-	-	-	-	-	-
$25-$35k	2	2,400	$ 30,000	2,372	$ 84.41	$ 41.85	3.4%	-	-	1,658	714	-	-	-	-	-	-	-
$25-$35k	3	3,600	$ 30,000	806	$ 117.84	$ 68.88	4.7%	-	155	651	-	-	-	-	-	-	-	-
$25-$35k	4	4,800	$ 30,000	533	$ 151.74	$ 102.75	6.1%	-	376	157	-	-	-	-	-	-	-	-
$25-$35k	5	6,000	$ 30,000	273	$ 184.80	$ 134.90	7.4%	-	273	-	-	-	-	-	-	-	-	-
$25-$35k	6	7,200	$ 30,000	91	$ 218.42	$ 159.45	8.7%	-	91	-	-	-	-	-	-	-	-	-
$25-$35k	7	8,400	$ 30,000	66	$ 253.12	$ 184.78	10.1%	-	66	-	-	-	-	-	-	-	-	-
$35-$50k	1	1,200	$ 37,500	4,571	$ 51.49	$ -	1.6%	-	-	-	-	1,369	2,288	915	-	-	-	-
$35-$50k	2	2,400	$ 37,500	4,164	$ 83.66	$ 15.43	2.7%	-	-	-	2,077	2,088	-	-	-	-	-	-
$35-$50k	3	3,600	$ 37,500	1,548	$ 117.38	$ 49.81	3.8%	-	-	468	1,080	-	-	-	-	-	-	-
$35-$50k	4	4,800	$ 37,500	1,130	$ 151.46	$ 80.60	4.8%	-	-	1,017	113	-	-	-	-	-	-	-
$35-$50k	5	6,000	$ 37,500	547	$ 184.43	$ 107.91	5.9%	-	107	440	-	-	-	-	-	-	-	-
$35-$50k	6	7,200	$ 37,500	191	$ 218.27	$ 141.38	7.0%	-	104	87	-	-	-	-	-	-	-	-
$35-$50k	7	8,400	$ 37,500	133	$ 250.85	$ 179.64	8.0%	-	123	10	-	-	-	-	-	-	-	-
$50-$75k	1	1,200	$ 62,500	5,551	$ 51.84	$ -	1.0%	-	-	-	-	-	-	1,108	1,671	1,664	1,108	-
$50-$75k	2	2,400	$ 62,500	6,269	$ 84.57	$ -	1.6%	-	-	-	-	627	2,511	3,131	-	-	-	-
$50-$75k	3	3,600	$ 62,500	2,479	$ 118.42	$ 4.43	2.3%	-	-	-	251	1,482	746	-	-	-	-	-
$50-$75k	4	4,800	$ 62,500	1,935	$ 152.36	$ 33.82	2.9%	-	-	-	1,161	774	-	-	-	-	-	-
$50-$75k	5	6,000	$ 62,500	897	$ 185.28	$ 78.49	3.6%	-	-	267	630	-	-	-	-	-	-	-
$50-$75k	6	7,200	$ 62,500	318	$ 218.47	$ 104.98	4.2%	-	-	196	122	-	-	-	-	-	-	-
$50-$75k	7	8,400	$ 62,500	206	$ 251.18	$ 134.58	4.8%	-	-	190	16	-	-	-	-	-	-	-
$75-$100k	1	1,200	$ 87,500	3,007	$ 51.27	$ -	0.7%	-	-	-	-	-	-	-	-	-	301	2,706
$75-$100k	2	2,400	$ 87,500	5,253	$ 83.87	$ -	1.2%	-	-	-	-	-	-	-	2,099	2,105	1,049	-
$75-$100k	3	3,600	$ 87,500	2,326	$ 117.84	$ -	1.6%	-	-	-	-	-	464	1,166	696	-	-	-
$75-$100k	4	4,800	$ 87,500	1,992	$ 152.02	$ -	2.1%	-	-	-	-	400	1,390	202	-	-	-	-
$75-$100k	5	6,000	$ 87,500	867	$ 184.75	$ -	2.5%	-	-	-	-	694	173	-	-	-	-	-
$75-$100k	6	7,200	$ 87,500	313	$ 218.38	$ 37.74	3.0%	-	-	-	146	167	-	-	-	-	-	-
$75-$100k	7	8,400	$ 87,500	188	$ 250.70	$ 84.30	3.4%	-	-	-	171	17	-	-	-	-	-	-

Pennsylvania-American Water Company-WW
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Income Level	Size	Water Service	Average Income	Customers	Proposed Base Bill	Proposed Discount	BTI Ratio	--- Customers by FPL --- 0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	400%-450%	450%-500%	Over 500%		
$100-$150k	1	1,200	$ 125,000	2,504	$ 51.42	$ -	0.5%	-	-	-	-	-	-	-	-	-	-	2,504		
$100-$150k	2	2,400	$ 125,000	7,465	$ 84.76	$ -	0.8%	-	-	-	-	-	-	-	-	-	746	6,719		
$100-$150k	3	3,600	$ 125,000	3,846	$ 119.09	$ -	1.1%	-	-	-	-	-	-	-	386	1,151	1,155	1,156		
$100-$150k	4	4,800	$ 125,000	3,629	$ 153.28	$ -	1.5%	-	-	-	-	-	-	1,085	1,092	1,088	364	-		
$100-$150k	5	6,000	$ 125,000	1,486	$ 186.24	$ -	1.8%	-	-	-	-	-	444	452	591	-	-	-		
$100-$150k	6	7,200	$ 125,000	539	$ 220.05	$ -	2.1%	-	-	-	-	96	229	213	-	-	-	-		
$100-$150k	7	8,400	$ 125,000	306	$ 252.33	$ -	2.4%	-	-	-	-	119	163	24	-	-	-	-		
Over $150k	1	1,200	$ 200,000	852	$ 49.10	$ -	0.3%	-	-	-	-	-	-	-	-	-	-	852		
Over $150k	2	2,400	$ 200,000	6,201	$ 83.88	$ -	0.5%	-	-	-	-	-	-	-	-	-	-	6,201		
Over $150k	3	3,600	$ 200,000	3,872	$ 118.69	$ -	0.7%	-	-	-	-	-	-	-	-	-	-	3,872		
Over $150k	4	4,800	$ 200,000	3,984	$ 153.07	$ -	0.9%	-	-	-	-	-	-	-	-	-	399	3,585		
Over $150k	5	6,000	$ 200,000	1,542	$ 186.08	$ -	1.1%	-	-	-	-	-	-	-	-	308	306	927		
Over $150k	6	7,200	$ 200,000	562	$ 219.47	$ -	1.3%	-	-	-	-	-	-	-	111	112	167	171		
Over $150k	7	8,400	$ 200,000	292	$ 251.47	$ -	1.5%	-	-	-	-	-	-	56	61	87	67	21		
			Total:	105,568						5,336	7,196	9,812	9,497	9,369	8,408	8,352	6,706	6,515	5,663	28,714
			Avg. Proposed Bill	$ 99.91						$ 92.06	$ 97.31	$ 98.56	$ 101.42	$ 101.64	$ 105.94	$ 102.37	$ 105.54	$ 102.92	$ 104.01	$ 96.13
			Avg. Household Income	$ 86,731						$ 5,441	$ 18,046	$ 29,058	$ 39,575	$ 51,564	$ 67,940	$ 78,055	$ 95,730	$ 102,770	#######	#######
			Average BTI Raio:	1.38%						20.30%	6.47%	4.07%	3.08%	2.37%	1.87%	1.57%	1.32%	1.20%	1.07%	0.71%
			Total Customers - Affordability Concern:	42,356						5,336	7,196	9,812	9,497	7,373	2,702	440	-	-	-	-
			Total Customers - No Affordability Concern:	63,212						-	-	-	-	1,996	5,706	7,913	6,706	6,515	5,663	28,714
			Affordability Percentage:	60%						0%	0%	0%	0%	21%	68%	95%	100%	100%	100%	100%
			Weighted Average Basic Water Service Bill:	$ 99.91																
			Median Household Income	$ 56,112																
			BTI Ratio:	2.14%																
			Average Use for Basic Service:	2,935						2,610	2,832	2,884	3,001	3,007	3,154	3,022	3,137	3,040	3,077	2,806
			Total Usage:	3,718,325																
			Total Base Bil	$ 126,567,644																
			Total Discounts:	$ 21,804,774																

Pennsylvania-American Water Company-WW
Docket No. R-2025-3058051
Wastewater Affordability Summary - Bills for Basic Wastewater Service
Customer Counts as of June 30, 2025

Affordability Target: 2.0%

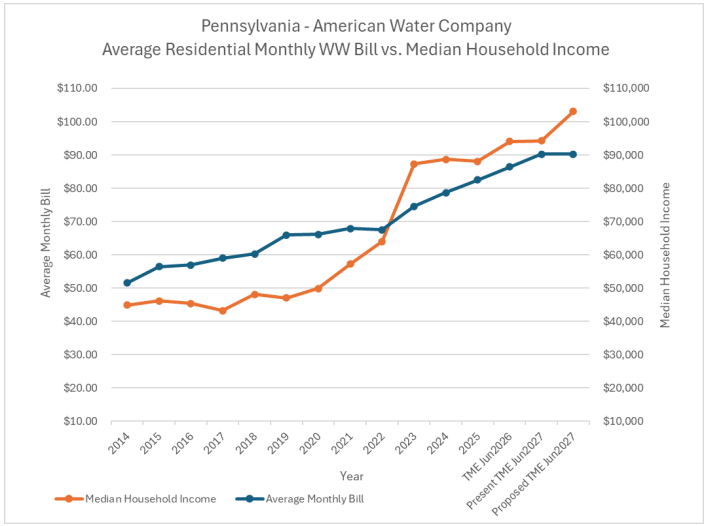
$0-$5k	533	533	0%															
$5-$10k	351	233	34%															
$10-$15k	505	152	70%															
$15-$20k	697	235	66%															
$20-$25k	371	113	70%															
$25-$35k	286	139	51%															
$35-$50k	403	183	55%															
$50-$75k	376	167	56%															
$75-$100k	289	83	71%															
$100-$150	247	26	90%				Household											
Over $150	88	-	100%	Total	Step 1	Step 2	Size	0-50%	50%-100%	100%-150%	150%-200%	200%-250%	250%-300%	300%-350%	350%-400%	100%-450%	450%-500%	Over 500%
Total	4,146	1,864	55%	30,187	12	-	1	2,321	3,061	3,766	3,018	2,905	2,288	2,023	1,671	1,664	1,410	6,062
				35,752	15	9	2	1,459	1,664	2,563	2,791	2,715	2,511	3,131	2,099	2,105	1,795	12,920
Over $75k	624	109	83%	16,174	15	21	3	626	826	1,119	1,331	1,482	1,210	1,166	1,082	1,151	1,155	5,028
				13,987	15	33	4	447	713	1,174	1,273	1,175	1,390	1,287	1,092	1,088	763	3,585
		1,589		6,033	15	45	5	285	516	707	630	694	617	452	591	308	306	927
		85%		2,154	15	57	6	109	226	283	268	263	229	213	111	112	167	171
				1,281	15	69	7	89	190	200	187	136	163	80	61	87	67	21

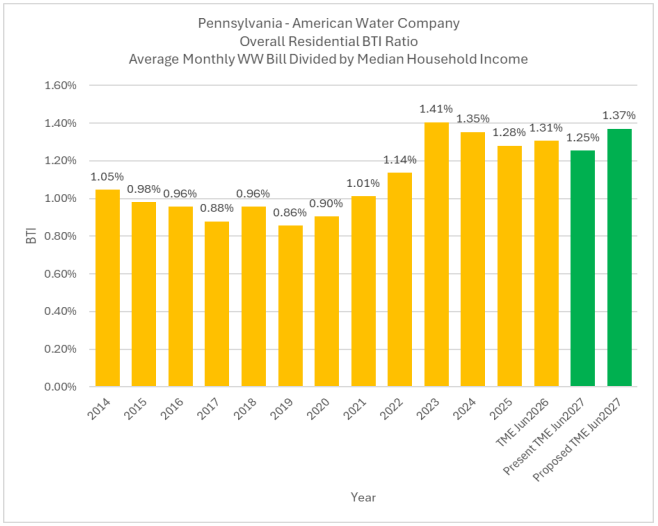
Pennsylvania American Water Company
Docket No. R-2025-3058051
Wastewater Affordability Analysis

Check Projected Income

Residential Statistics	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TME Jun2026	Present TME Jun2027	Proposed TME Jun2027
PA Revenue	$8,640,140	$9,201,208	$12,485,125	$26,483,242	$34,608,173	$35,200,987	$41,847,829	$50,248,909	$64,431,106	$94,432,612	$98,870,561	$ 117,972,216	$ 120,772,513	$ 121,294,621	$ 132,657,540
PA Sales	595,391	620,698	613,125	1,941,648	2,259,356	2,470,226	2,920,897	3,160,912	2,917,077	3,573,279	3,451,785	3,434,954	3,449,358	3,423,805	3,423,805
PA Customers	16,024	16,617	22,909	51,050	59,964	62,356	69,901	73,136	83,892	90,082	92,851	111,609	106,979	107,202	107,202
PA Statewide Median Income	$55,170	$60,390	$60,980	$63,170	$64,520	$70,580	$70,790	$72,630	$72,210	$79,820	$84,165	$88,302	$92,463	$96,566	$96,566
PA Customer Median Income	$ 51,570	$ 56,449	$ 57,001	$ 59,048	$ 60,310	$ 65,974	$ 66,171	$ 67,890	$ 67,498	$ 74,611	$ 78,673	$ 82,540	$ 86,430	$ 90,265	$ 90,265
PA Average Price	$ 14.51	$ 14.82	$ 20.36	$ 13.64	$ 15.32	$ 14.25	$ 14.33	$ 15.90	$ 22.09	$ 26.43	$ 28.64	$ 34.34	$ 35.01	$ 35.43	$ 38.75
PA Average Monthly Bill	$ 44.93	$ 46.14	$ 45.42	$ 43.23	$ 48.10	$ 47.04	$ 49.89	$ 57.26	$ 64.00	$ 87.36	$ 88.74	$ 88.08	$ 94.08	$ 94.29	$ 103.12
PA Average Monthly Use	3.10	3.11	2.23	3.17	3.14	3.30	3.48	3.60	2.90	3.31	3.10	2.56	2.69	2.66	2.66
PA BTI Ratio	1.05%	0.98%	0.96%	0.88%	0.96%	0.86%	0.90%	1.01%	1.14%	1.41%	1.35%	1.28%	1.31%	1.25%	1.37%

0.935 State adjustment factor to reflect the difference between statewide MHI and MHI for AW customers in the state





City	State	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Beaver Fal	PA	15010	1	1	1	1	$70,253	$87,864	36359	85.58%	14.42%	$80,436	0.855782	0.144218
Dravosbur	PA	15034	572	1	572	1	$47,016	$66,667	$26,313	76.66%	23.34%	$57,249	438.5009	133.4991
Duquesne	PA	15110	1,631	1	1,631	1	$41,208	$47,578	$30,750	64.24%	35.76%	$41,560	1,048	583.2337
West Miffl	PA	15122	16	1	16	1	$68,984	$83,234	36939	87.31%	12.69%	$77,358	13.96919	2.030811
Mckeespo	PA	15132	5771	1	5771	1	$32,170	$47,939	$24,886	66.06%	33.94%	$40,114	3812.184	1958.816
Mckeespo	PA	15133	1,621	1	1,621	1	$66,630	$68,841	$62,454	83.65%	16.35%	$67,797	1,356	264.977
Claysville	PA	15323	430	1	430	1	$77,045	$81,818	$70,250	84.24%	15.76%	$79,995	362.2252	67.77483
Butler	PA	16001	12,601	1	12,601	1	$61,325	$82,332	$33,104	85.66%	14.34%	$75,272	10,794	1807.069
Butler	PA	16002	950	1	950	1	$82,676	$89,554	$48,309	92.87%	7.13%	$86,611	882.223	67.77703
East Butler	PA	16029	251	0	0	0	58306	$64,531	-	96.38%	3.62%	$62,196	0	0
Lyndora	PA	16045	470	0	0	0	$69,750	$68,750	-	69.19%	30.81%	$47,569	0	0
Renfrew	PA	16053	276	1	276	1	$74,342	$82,222	$64,265	85.04%	14.96%	$79,536	234.7087	41.29134
Koppel	PA	16136	331	1	331	1	$62,411	$64,211	$34,583	81.27%	18.73%	$58,662	269	61.99683
Wampum	PA	16157	5	1	5	1	$56,582	67205	18750	86.47%	13.53%	60651.123	4.323715	0.676285
Clarion	PA	16214	1,896	1	1,896	1	$53,430	$82,872	$26,889	73.10%	26.90%	$67,812	1,386	510.03
Leeper	PA	16233	395	0	0	0	$89,787	$99,338	-	100.00%	0.00%	$99,338	0	0
Lucinda	PA	16235	1	1	1	1	$80,972	$81,458	$71,250	92.01%	7.99%	$80,643	0.920133	0.079867
Shippenvil	PA	16254	559	1	559	1	$57,250	$59,808	$47,188	89.00%	11.00%	$58,420	497.5008	61.49918
Strattanvil	PA	16258	17	1	17	1	$51,125	$52,891	48750	89.06%	10.94%	$52,438	15.14105	1.858954
Tionesta	PA	16353	5	1	5	1	$54,674	$56,875	$31,146	91.16%	8.84%	$54,602	4.558212	0.441788
Kane	PA	16735	1840	1	1840	1	$58,496	$75,000	$35,131	85.38%	14.62%	$69,172	1571.022	268.978
Camp Hill	PA	17011	577	1	577	1	$88,889	$108,253	$59,970	90.05%	9.95%	$103,447	520	57.43728
Mechanics	PA	17055	1	1	1	1	$95,542	$113,507	$61,127	87.61%	12.39%	$107,020	0.876146	0.123854
New Cumb	PA	17070	5057	1	5057	1	$91,100	$102,298	$48,813	87.90%	12.10%	$95,827	4445.215	611.7853
Biglerville	PA	17307	127	1	127	1	$80,274	$93,405	$34,821	89.49%	10.51%	$87,246	114	13.35128
Cashtown	PA	17310	1	0	0	0	0	$0	$0	0.00%	0.00%	$0	0	0
Etters	PA	17319	743	1	743	1	$101,610	$109,226	$33,750	95.36%	4.64%	$105,723	708.5132	34.48676
Lewisberry	PA	17339	432	1	432	1	$97,375	$105,496	$57,917	95.06%	4.94%	$103,145	410.6512	21.34884
Mc Knights	PA	17343	2	0	0	0	$0	-	-	100.00%	0.00%	$0	0	0
Orrtanna	PA	17353	193	1	193	1	$99,219	$100,221	86250	78.91%	21.09%	$97,275	152.2993	40.70068
York	PA	17401	4307	1	4307	1	$41,569	$51,494	38262	61.84%	38.16%	$46,444	2663.317	1643.683
York	PA	17403	4669	1	4669	1	$72,233	$96,268	$36,962	81.97%	18.03%	$85,578	3827.408	841.5921
York	PA	17404	2544	1	2544	1	$75,882	$84,924	$50,866	84.21%	15.79%	$79,548	2142.4	401.5996
York	PA	17406	14	1	14	1	$85,183	$91,168	$66,399	87.72%	12.28%	$88,127	12.28102	1.718977
Christiana	PA	17509	55	1	55	1	$77,188	$88,472	$64,286	71.61%	28.39%	$81,605	39.38422	15.61578
Gap	PA	17527	167	1	167	1	$92,292	$101,563	$66,638	78.18%	21.82%	$93,944	130.5682	36.4318
Kinzers	PA	17535	1	1	1	1	$105,506	$110,455	$105,268	79.93%	20.07%	$109,414	1	0.200658
Mc Ewens	PA	17749	98	0	0	0	$69,375	$72,813	-	82.76%	17.24%	$60,259	0	0
Turbotville	PA	17772	257	1	257	1	$77,500	$80,938	$36,364	94.19%	5.81%	$78,349	242	15
Watsontov	PA	17777	21	1	21	1	$59,125	$64,369	$36,563	88.65%	11.35%	$61,212	19	2.384405
Drifton	PA	18221	1	0	0	0	$68,393	-	-	79.41%	20.59%	$0	0	0
Freeland	PA	18224	481	1	481	1	$57,361	$60,625	$42,179	77.34%	22.66%	$56,445	372	109.0108
East Strou	PA	18301	912	1	912	1	$90,488	$108,583	$50,076	84.62%	15.38%	$99,582	771.7007	140.2993
East Strou	PA	18302	97	1	97	1	$87,044	$99,421	$44,350	89.42%	10.58%	$93,595	87	10.26258
Bushkill	PA	18324	2708	1	2708	1	$69,000	$71,635	$40,945	89.06%	10.94%	$68,279	2411.835	296.165
Dingmans	PA	18328	393	1	393	1	$81,833	$84,992	$44,148	90.67%	9.33%	$81,180	356.3216	36.67843
Pocono Su	PA	18346	1	0	0	0	$53,981	$54,560	-	97.12%	2.88%	$52,989	0	0
Moscow	PA	18444	3	1	3	1	$84,919	$93,125	$50,952	91.76%	8.24%	$89,650	3	0
Tobyhanna	PA	18466	3,844	1	3,844	1	$77,508	$84,330	$34,309	80.63%	19.37%	$74,641	3,099	744.5524
Scranton	PA	18501	5	0	0	0	$0	$0	$0	0.00%	0.00%	$0	0	0
Scranton	PA	18503	64	0	0	0	$40,214	-	$37,727	100.00%	0.00%	$0	0	0
Scranton	PA	18504	7,343	1	7,343	1	$52,542	$72,093	$33,750	77.77%	22.23%	$63,569	5,711	1,632
Scranton	PA	18505	6282	1	6282	1	$52,599	$76,351	$33,935	73.37%	26.63%	$65,055	4609.028	1672.972
Moosic	PA	18507	3	1	3	1	$73,958	$108,000	$53,214	77.79%	22.21%	$95,832	2	0.666283

City	Stat	Zip Code	Residential Customers	Analyzer Flag	Analyzed Customers	Income Flag	Median Income Total	Median Income Owned	Median Income Rented	Percent Owned	Percent Renter S.F.	Customer Median Income	Residential Customers Owner	Residential Customers Renter
Scranton	PA	18509	3,975	1	3,975	1	$52,206	$92,831	$39,150	79.00%	21.00%	$81,558	3,140	834.75
Scranton	PA	18510	3,023	1	3,023	1	$52,500	$75,087	$38,159	81.86%	18.14%	$68,388	2,475	548
Scranton	PA	18512	3,272	1	3,272	1	$63,097	$82,994	$43,732	87.57%	12.43%	$78,113	2,865	406.7682
Taylor	PA	18517	3	1	3	1	$70,996	$78,386	$70,122	88.87%	11.13%	$77,466	3	0.333948
Scranton	PA	18519	1	1	1	1	$58,061	$80,313	$31,172	82.59%	17.41%	$71,757	0.825895	0.174105
Wilkes Barre	PA	18702	1	1	1	1	$54,892	$71,451	$33,780	77.47%	22.53%	$62,962	1	0.225339
Coatesville	PA	19320	8884	1	8884	1	$88,852	$110,921	$49,217	83.55%	16.45%	$100,768	7422.223	1461.777
Parkesburg	PA	19365	1,394	1	1,394	1	$92,137	$113,974	$33,608	86.81%	13.19%	$103,373	1,210	183.8894
Pomeroy	PA	19367	103	0	0	0	$0	-	-	71.05%	28.95%	$0	0	0
Sadsburyville	PA	19369	127	0	0	0	$0	-	-	44.68%	55.32%	$0	0	0
Collegeville	PA	19426	1	1	1	1	$151,030	$164,744	$77,194	95.35%	4.65%	$160,671	0.953479	0.046521
Pottstown	PA	19464	1568	1	1568	1	$76,338	$100,541	$40,497	80.10%	19.90%	$88,592	1255.974	312.0264
Pottstown	PA	19465	11	1	11	1	$106,167	$120,726	$73,281	92.39%	7.61%	$117,116	10.16306	0.836937
Royersford	PA	19468	1,275	1	1,275	1	$106,261	$127,799	$60,000	94.61%	5.39%	$124,144	1,206	69
Birdsboro	PA	19508	1165	1	1165	1	$83,409	$97,692	$36,581	90.49%	9.51%	$91,883	1054.25	110.7495
Reading	PA	19601	1	1	1	1	$41,133	$61,390	$30,193	60.19%	39.81%	$48,972	0.601944	0.398056
Reading	PA	19606	6421	1	6421	1	$81,872	$94,195	$50,301	87.63%	12.37%	$88,764	5626.499	794.5006
Reading	PA	19607	26	1	26	1	$80,550	$95,354	$61,604	84.29%	15.71%	$90,050	21.91434	4.085664
Reading	PA	19608	27	1	27	1	$112,169	$137,380	$46,378	90.00%	10.00%	$128,276	24	2.701035
Reading	PA	19610	4	1	4	1	$91,034	$110,033	$63,992	89.70%	10.30%	$105,291	4	0.412001

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Beaver Falls	PA	15010	2.49	2.05	2.43	0	0	0	0	0	0	0	0	0	0	0	1
Dravosburg	PA	15034	2.14	1.61	2.02	36	5	5	35	13	62	93	107	84	83	48	572
Duquesne	PA	15110	2.3	2.56	2.39	132	45	104	75	72	227	310	267	204	158	38	1631
West Mifflin	PA	15122	2.28	2.11	2.26	0	0	0	1	0	1	2	3	3	3	2	16
Mckeesport	PA	15132	2.24	1.95	2.14	364	302	395	586	328	796	738	951	429	558	324	5771
Mckeesport	PA	15133	2.14	2.27	2.16	38	19	46	77	77	127	215	347	255	307	113	1621
Claysville	PA	15323	2.51	2.12	2.45	0	6	0	7	16	7	61	66	40	118	111	430
Butler	PA	16001	2.32	1.83	2.25	363	120	422	422	526	1126	1360	2204	1691	2201	2167	12601
Butler	PA	16002	2.51	1.87	2.46	14	8	27	38	41	123	148	142	120	174	113	950
East Butler	PA	16029	2.66	1.89	2.63	0	3	1	3	4	29	53	54	21	69	14	251
Lyndora	PA	16045	2.33	2.5	2.38	0	10	46	38	25	11	65	51	76	44	104	470
Renfrew	PA	16053	2.08	2.23	2.10	3	3	9	3	18	23	26	54	19	64	53	276
Koppel	PA	16136	2.38	2.22	2.35	3	3	17	15	12	63	24	64	73	29	28	331
Wampum	PA	16157	2.27	1.93	2.22	0	0	0	0	0	0	1	1	1	1	1	5
Clarion	PA	16214	2.4	2.16	2.34	46	42	106	68	106	133	155	406	252	300	281	1896
Leeper	PA	16233	2.33	3.33	2.33	11	5	0	7	21	19	23	49	67	117	76	395
Lucinda	PA	16235	2.36	1.77	2.31	0	0	0	0	0	0	0	0	0	0	0	1
Shippenville	PA	16254	2.41	2.42	2.41	11	3	10	28	32	59	92	107	48	109	59	559
Strattanville	PA	16258	2.37	2.15	2.35	1	1	1	1	1	2	3	4	1	2	2	17
Tionesta	PA	16353	2.48	1.68	2.41	0	0	0	0	0	1	1	1	1	1	0	5
Kane	PA	16735	2.57	1.78	2.45	52	23	22	76	91	129	270	354	298	297	229	1840
Camp Hill	PA	17011	2.63	1.97	2.56	5	3	10	10	5	21	42	99	85	132	163	577
Mechanicsburg	PA	17055	2.41	1.82	2.34	0	0	0	0	0	0	0	0	0	0	0	1
New Cumberland	PA	17070	2.39	2.09	2.35	71	55	54	89	136	289	403	726	733	1292	1208	5057
Biglerville	PA	17307	2.54	2.79	2.57	1	5	1	3	2	7	15	19	22	35	17	127
Cashtown	PA	17310	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
Etters	PA	17319	2.6	2.24	2.58	21	5	7	5	8	25	88	78	110	226	170	743
Lewisberry	PA	17339	2.49	1.82	2.46	5	0	2	10	9	19	34	87	38	122	106	432
Mc Knightstown	PA	17343	1.93	-	0.00	0	0	0	0	0	0	0	0	0	2	0	2
Orrtanna	PA	17353	2.43	2.95	2.54	6	1	2	1	0	20	7	32	28	53	42	193
York	PA	17401	2.14	2.48	2.27	137	42	383	196	248	341	998	848	644	329	141	4307
York	PA	17403	2.51	2.2	2.45	113	92	159	55	132	383	439	682	668	999	947	4669
York	PA	17404	2.56	2.59	2.56	58	41	64	43	62	138	337	422	423	435	521	2544
York	PA	17406	2.59	2.57	2.59	0	0	0	0	0	1	1	2	2	3	3	14
Christiana	PA	17509	3.6	2.83	3.38	0	0	1	0	3	3	5	12	9	10	10	55
Gap	PA	17527	3.07	2.99	3.05	0	4	1	2	2	10	13	28	29	34	43	167
Kinzers	PA	17535	4.37	2.91	4.08	0	0	0	0	0	0	0	0	0	0	0	1
Mc Ewensville	PA	17749	2.65	1.89	2.52	0	1	0	2	2	18	9	34	5	16	12	98
Turbotville	PA	17772	2.45	2.12	2.43	7	1	4	7	12	10	44	39	28	49	56	257
Watsontown	PA	17777	2.83	2.07	2.74	0	0	1	0	1	1	4	5	3	2	3	21
Drifton	PA	18221	1.62	4.1	2.13	0	0	0	0	0	0	0	0	0	0	0	1
Freeland	PA	18224	2.07	2.34	2.13	19	11	31	19	26	33	60	90	70	86	35	481
East Stroudsburg	PA	18301	2.95	2.47	2.88	18	10	15	21	20	53	99	148	79	200	249	912
East Stroudsburg	PA	18302	2.77	3.3	2.83	2	1	3	5	3	7	9	12	10	24	21	97
Bushkill	PA	18324	2.48	3.12	2.55	126	137	63	70	98	231	176	646	243	654	265	2708
Dingmans Ferry	PA	18328	2.41	2.2	2.39	13	1	8	13	5	26	28	78	76	62	82	393
Pocono Summit	PA	18346	2.7	1.48	2.66	0	0	0	0	0	0	0	0	0	0	0	1
Moscow	PA	18444	2.59	2.16	2.55	0	0	0	0	0	0	0	0	0	1	1	3
Tobyhanna	PA	18466	2.99	3.09	3.01	105	27	244	110	283	195	386	519	562	812	602	3844
Scranton	PA	18501	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
Scranton	PA	18503	-	1.25	0.00	0	0	0	0	0	0	0	47	0	0	17	64
Scranton	PA	18504	2.36	2.46	2.38	279	55	330	312	476	733	954	1188	934	1229	852	7343
Scranton	PA	18505	2.54	2.36	2.49	312	150	218	206	381	461	857	1005	571	1180	939	6282
Moosic	PA	18507	2.79	2.01	2.62	0	0	0	0	0	0	0	0	0	1	1	3

City	State	Zip Code	Persons per Household Owner	Persons per Household Renter	Persons per Household Total	--- Distribution of Income for Customers --- 0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150	Total
Scranton	PA	18508	2.51	2.18	2.42	116	62	151	143	199	259	547	535	389	612	404	3418
Scranton	PA	18509	2.62	1.73	2.43	155	55	98	91	204	304	552	535	537	782	662	3975
Scranton	PA	18510	2.33	2.28	2.32	74	20	114	156	158	221	332	600	441	529	379	3023
Scranton	PA	18512	2.47	1.64	2.37	181	30	132	163	56	200	375	450	662	653	370	3272
Taylor	PA	18517	2.55	2.74	2.57	0	0	0	0	0	0	0	1	0	1	1	3
Scranton	PA	18519	2.38	1.78	2.28	0	0	0	0	0	0	0	0	0	0	0	1
Wilkes Bar	PA	18702	2.44	2.23	2.39	0	0	0	0	0	0	0	0	0	0	0	1
Coatesville	PA	19320	2.75	2.7	2.74	61	55	116	110	102	634	343	842	720	1861	4042	8884
Parkesburg	PA	19365	2.91	2.15	2.81	24	14	21	27	68	81	64	205	177	296	418	1394
Pomeroy	PA	19367	3.52	6.82	4.48	46	0	0	0	0	0	0	30	0	27	0	103
Sadsburyv	PA	19369	2.02	1.94	1.98	0	50	0	0	0	0	0	0	20	57	0	127
Collegevill	PA	19426	2.81	1.9	2.77	0	0	0	0	0	0	0	0	0	0	1	1
Pottstown	PA	19464	2.61	2.45	2.58	37	16	42	43	48	115	146	225	223	333	341	1568
Pottstown	PA	19465	2.64	2.03	2.59	0	0	0	0	0	0	1	1	2	2	4	11
Royersfor	PA	19468	2.61	2.15	2.59	15	3	8	8	8	46	64	154	168	325	475	1275
Birdsboro	PA	19508	2.61	1.85	2.54	35	12	25	35	32	49	131	158	163	297	229	1165
Reading	PA	19601	2.96	2.71	2.86	0	0	0	0	0	0	0	0	0	0	0	1
Reading	PA	19606	2.63	2.31	2.59	154	49	76	105	208	393	618	1158	872	1354	1434	6421
Reading	PA	19607	2.5	2.31	2.47	1	0	1	1	1	1	2	4	4	5	6	26
Reading	PA	19608	2.84	2.02	2.76	0	0	0	0	0	1	2	3	3	6	11	27
Reading	PA	19610	2.41	1.65	2.33	0	0	0	0	0	0	0	1	0	1	1	4

			Distribution of Income for Owned Units										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Beaver Fal	PA	15010	2%	1%	1%	2%	5%	6%	9%	17%	15%	24%	18%
Dravosbur	PA	15034	8%	0%	0%	1%	1%	7%	20%	19%	18%	16%	11%
Duquesne	PA	15110	5%	1%	5%	2%	4%	18%	19%	19%	11%	12%	4%
West Miffl	PA	15122	2%	1%	2%	5%	3%	7%	8%	17%	20%	22%	13%
Mckeespo	PA	15132	5%	3%	4%	10%	4%	12%	14%	18%	9%	13%	7%
Mckeespo	PA	15133	3%	1%	2%	6%	5%	6%	15%	21%	16%	19%	8%
Claysville	PA	15323	0%	2%	0%	2%	4%	2%	17%	15%	9%	21%	29%
Butler	PA	16001	3%	0%	1%	2%	4%	8%	10%	18%	14%	20%	20%
Butler	PA	16002	1%	1%	2%	4%	4%	12%	15%	16%	13%	19%	13%
East Butler	PA	16029	0%	1%	0%	1%	2%	11%	22%	20%	9%	28%	6%
Lyndora	PA	16045	0%	1%	3%	9%	5%	3%	18%	14%	16%	13%	18%
Renfrew	PA	16053	1%	1%	2%	1%	7%	8%	9%	18%	8%	21%	22%
Koppel	PA	16136	0%	1%	4%	5%	0%	19%	5%	21%	24%	8%	11%
Wampum	PA	16157	0%	1%	5%	4%	3%	7%	13%	19%	12%	19%	16%
Clarion	PA	16214	1%	0%	4%	2%	1%	5%	8%	23%	16%	19%	19%
Leeper	PA	16233	3%	1%	0%	2%	5%	5%	6%	12%	17%	30%	19%
Lucinda	PA	16235	1%	0%	1%	1%	1%	7%	10%	20%	13%	37%	8%
Shippenvil	PA	16254	2%	1%	1%	6%	5%	11%	16%	19%	8%	20%	11%
Strattanvil	PA	16258	3%	4%	1%	6%	6%	10%	17%	19%	7%	12%	15%
Tionesta	PA	16353	3%	1%	4%	5%	3%	13%	14%	17%	15%	17%	7%
Kane	PA	16735	2%	1%	1%	2%	4%	6%	13%	20%	17%	18%	14%
Camp Hill	PA	17011	1%	0%	1%	1%	1%	3%	7%	17%	15%	23%	31%
Mechanics	PA	17055	1%	1%	1%	2%	2%	3%	9%	12%	13%	26%	31%
New Cumb	PA	17070	1%	1%	1%	1%	2%	5%	7%	15%	14%	27%	27%
Biglerville	PA	17307	0%	3%	0%	2%	1%	4%	11%	15%	19%	30%	14%
Cashtown	PA	17310	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Etters	PA	17319	2%	1%	0%	1%	1%	3%	11%	10%	15%	31%	24%
Lewisberry	PA	17339	0%	0%	0%	2%	2%	4%	7%	20%	9%	29%	26%
Mc Knights	PA	17343	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Orrtanna	PA	17353	0%	1%	0%	1%	0%	12%	4%	17%	15%	26%	25%
York	PA	17401	3%	0%	4%	3%	7%	5%	27%	23%	17%	8%	4%
York	PA	17403	2%	2%	2%	1%	2%	7%	7%	15%	15%	25%	24%
York	PA	17404	2%	1%	2%	1%	2%	5%	13%	16%	17%	18%	24%
York	PA	17406	2%	2%	2%	2%	2%	7%	9%	15%	14%	23%	22%
Christiana	PA	17509	1%	0%	2%	1%	6%	2%	8%	22%	15%	22%	23%
Gap	PA	17527	0%	0%	0%	0%	1%	4%	7%	17%	19%	21%	30%
Kinzers	PA	17535	2%	0%	2%	1%	0%	2%	7%	14%	18%	31%	22%
Mc Ewens	PA	17749	0%	0%	0%	0%	2%	15%	10%	38%	4%	17%	15%
Turbotville	PA	17772	2%	0%	1%	2%	5%	3%	17%	15%	10%	20%	23%
Watsontov	PA	17777	2%	1%	4%	1%	4%	6%	16%	24%	15%	12%	16%
Drifton	PA	18221	0%	0%	8%	0%	8%	25%	0%	13%	0%	46%	0%
Freeland	PA	18224	2%	2%	7%	3%	5%	7%	11%	21%	12%	21%	7%
East Strou	PA	18301	2%	1%	1%	2%	2%	5%	10%	15%	8%	24%	31%
East Strou	PA	18302	1%	1%	3%	5%	3%	6%	8%	11%	11%	26%	24%
Bushkill	PA	18324	5%	3%	2%	3%	4%	7%	6%	22%	10%	26%	11%
Dingmans	PA	18328	4%	0%	2%	3%	1%	4%	7%	17%	21%	17%	23%
Pocono Su	PA	18346	8%	0%	1%	3%	0%	7%	25%	17%	5%	17%	16%
Moscow	PA	18444	1%	0%	1%	2%	3%	5%	10%	14%	17%	21%	25%
Tobyhanna	PA	18466	2%	1%	5%	2%	5%	4%	12%	14%	16%	21%	18%

			Distribution of Income for Owned Units										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Scranton	PA	18501	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Scranton	PA	18503	0%	0%	0%	0%	0%	0%	0%	73%	0%	0%	27%
Scranton	PA	18504	3%	0%	3%	2%	5%	10%	12%	16%	14%	20%	14%
Scranton	PA	18505	4%	2%	1%	2%	3%	6%	13%	18%	9%	22%	20%
Moosic	PA	18507	2%	0%	2%	7%	0%	7%	10%	11%	7%	32%	22%
Scranton	PA	18508	3%	1%	2%	3%	3%	6%	16%	16%	13%	21%	15%
Scranton	PA	18509	3%	1%	1%	1%	4%	6%	12%	14%	14%	23%	20%
Scranton	PA	18510	2%	0%	3%	5%	4%	6%	10%	20%	16%	20%	14%
Scranton	PA	18512	5%	1%	3%	5%	2%	5%	11%	13%	21%	22%	12%
Taylor	PA	18517	0%	0%	4%	4%	1%	9%	14%	16%	6%	21%	24%
Scranton	PA	18519	4%	1%	3%	1%	4%	7%	8%	20%	10%	29%	14%
Wilkes Barre	PA	18702	2%	2%	2%	2%	4%	5%	12%	22%	17%	17%	15%
Coatesville	PA	19320	1%	1%	1%	1%	1%	4%	4%	5%	8%	20%	54%
Parkesburg	PA	19365	1%	0%	0%	0%	5%	4%	4%	15%	14%	23%	33%
Pomeroy	PA	19367	63%	0%	0%	0%	0%	0%	0%	0%	0%	37%	0%
Sadsburyville	PA	19369	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Collegeville	PA	19426	1%	0%	1%	1%	1%	2%	6%	6%	8%	18%	55%
Pottstown	PA	19464	2%	0%	2%	1%	2%	5%	8%	14%	15%	24%	27%
Pottstown	PA	19465	1%	0%	1%	2%	1%	2%	10%	11%	13%	19%	40%
Royersford	PA	19468	1%	0%	0%	1%	0%	3%	5%	11%	13%	26%	39%
Birdsboro	PA	19508	2%	1%	2%	3%	2%	4%	8%	14%	15%	28%	21%
Reading	PA	19601	0%	0%	1%	1%	4%	7%	14%	20%	9%	20%	24%
Reading	PA	19606	2%	0%	1%	1%	3%	6%	8%	18%	14%	23%	25%
Reading	PA	19607	2%	1%	2%	2%	1%	5%	9%	15%	16%	19%	28%
Reading	PA	19608	1%	1%	1%	0%	1%	2%	5%	12%	9%	24%	44%
Reading	PA	19610	2%	1%	0%	0%	3%	5%	9%	17%	9%	17%	37%

			Distribution of Income for Rented Units										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Beaver Falls	PA	15010	6%	8%	9%	4%	11%	11%	14%	18%	9%	7%	4%
Dravosburg	PA	15034	2%	4%	4%	23%	8%	24%	6%	17%	3%	10%	1%
Duquesne	PA	15110	14%	7%	10%	10%	5%	7%	18%	11%	14%	5%	0%
West Mifflin	PA	15122	10%	8%	7%	9%	3%	5%	24%	11%	10%	12%	1%
Mckeesport	PA	15132	10%	9%	12%	11%	9%	17%	10%	13%	5%	3%	2%
Mckeesport	PA	15133	2%	4%	9%	0%	2%	19%	6%	23%	13%	20%	4%
Claysville	PA	15323	0%	0%	0%	0%	0%	0%	0%	18%	10%	63%	9%
Butler	PA	16001	4%	4%	14%	10%	7%	13%	14%	17%	9%	5%	2%
Butler	PA	16002	7%	4%	10%	8%	7%	24%	17%	8%	3%	7%	3%
East Butler	PA	16029	3%	0%	9%	15%	0%	20%	3%	48%	2%	0%	0%
Lyndora	PA	16045	0%	4%	25%	6%	6%	0%	5%	3%	16%	1%	32%
Renfrew	PA	16053	0%	0%	9%	4%	5%	8%	9%	29%	0%	35%	0%
Koppel	PA	16136	5%	0%	8%	0%	19%	19%	15%	11%	13%	11%	0%
Wampum	PA	16157	10%	1%	17%	24%	2%	19%	15%	10%	2%	1%	0%
Clarion	PA	16214	5%	8%	10%	8%	17%	12%	8%	16%	6%	6%	4%
Leeper	PA	16233	0%	0%	12%	0%	0%	0%	0%	0%	88%	0%	0%
Lucinda	PA	16235	7%	0%	0%	7%	0%	20%	7%	9%	27%	23%	0%
Shippenville	PA	16254	3%	0%	7%	0%	11%	6%	24%	20%	12%	15%	4%
Strattanville	PA	16258	0%	0%	29%	1%	4%	13%	4%	42%	4%	1%	1%
Tionesta	PA	16353	4%	4%	18%	13%	0%	16%	5%	33%	2%	4%	1%
Kane	PA	16735	7%	3%	1%	16%	10%	11%	22%	14%	10%	3%	1%
Camp Hill	PA	17011	3%	2%	9%	5%	3%	7%	12%	22%	15%	18%	4%
Mechanicsburg	PA	17055	1%	6%	2%	4%	5%	6%	14%	25%	14%	16%	7%
New Cumberland	PA	17070	5%	4%	3%	11%	5%	10%	16%	13%	17%	15%	3%
Biglerville	PA	17307	2%	12%	7%	2%	9%	19%	20%	11%	9%	7%	2%
Cashtown	PA	17310	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Etters	PA	17319	18%	0%	20%	0%	1%	15%	20%	12%	3%	11%	0%
Lewisberry	PA	17339	15%	0%	0%	3%	0%	2%	24%	30%	7%	16%	2%
Mc Knightstown	PA	17343	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Orrtanna	PA	17353	15%	0%	6%	0%	0%	4%	2%	17%	11%	34%	11%
York	PA	17401	4%	3%	17%	7%	3%	13%	17%	15%	11%	7%	2%
York	PA	17403	6%	3%	10%	3%	6%	15%	20%	14%	11%	7%	5%
York	PA	17404	5%	4%	6%	4%	3%	9%	17%	20%	13%	15%	4%
York	PA	17406	7%	4%	14%	5%	6%	21%	10%	15%	12%	5%	3%
Christiana	PA	17509	1%	1%	4%	0%	1%	14%	15%	23%	24%	11%	7%
Gap	PA	17527	1%	11%	2%	5%	2%	13%	11%	16%	13%	19%	8%
Kinzers	PA	17535	14%	8%	0%	0%	0%	0%	3%	19%	3%	46%	6%
Mc Ewensville	PA	17749	0%	5%	0%	11%	0%	38%	3%	19%	11%	14%	0%
Turbotville	PA	17772	11%	6%	3%	9%	6%	11%	18%	10%	18%	8%	0%
Watsontown	PA	17777	6%	6%	11%	9%	2%	14%	21%	8%	10%	7%	6%
Drifton	PA	18221	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Freeland	PA	18224	11%	3%	3%	7%	6%	5%	16%	11%	22%	6%	9%
East Stroudsburg	PA	18301	4%	2%	6%	5%	5%	13%	15%	25%	9%	9%	7%
East Stroudsburg	PA	18302	7%	0%	0%	5%	5%	18%	20%	24%	8%	9%	4%
Bushkill	PA	18324	0%	26%	3%	0%	0%	18%	10%	38%	0%	6%	0%
Dingmans Ferry	PA	18328	0%	0%	0%	9%	6%	30%	10%	45%	0%	0%	0%
Pocono Summit	PA	18346	0%	0%	24%	0%	32%	0%	44%	0%	0%	0%	0%
Moscow	PA	18444	5%	4%	9%	14%	3%	8%	6%	26%	14%	9%	2%
Tobyhanna	PA	18466	6%	0%	12%	6%	16%	11%	3%	12%	8%	21%	4%

			Distribution of Income for Rented Units										
City	State	Zip Code	0-5	5-10	10-15	15-20	20-25	25-35	35-50	50-75	75-100	100-150	> 150
Scranton	PA	18501	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Scranton	PA	18503	5%	5%	19%	13%	1%	4%	16%	20%	9%	6%	2%
Scranton	PA	18504	8%	2%	8%	11%	13%	10%	16%	17%	10%	4%	2%
Scranton	PA	18505	7%	4%	9%	6%	15%	11%	16%	11%	10%	10%	2%
Moosic	PA	18507	13%	0%	2%	0%	6%	8%	19%	20%	13%	8%	11%
Scranton	PA	18508	4%	4%	12%	7%	13%	11%	17%	14%	7%	9%	3%
Scranton	PA	18509	6%	3%	7%	6%	9%	15%	21%	12%	11%	7%	3%
Scranton	PA	18510	6%	2%	9%	8%	11%	11%	16%	18%	10%	5%	4%
Scranton	PA	18512	10%	2%	8%	5%	1%	11%	18%	22%	12%	9%	3%
Taylor	PA	18517	0%	4%	15%	0%	3%	10%	12%	25%	15%	11%	6%
Scranton	PA	18519	5%	9%	12%	7%	1%	22%	15%	17%	7%	5%	0%
Wilkes Barre	PA	18702	9%	5%	11%	6%	7%	14%	14%	13%	11%	6%	3%
Coatesville	PA	19320	0%	0%	1%	3%	4%	21%	1%	32%	9%	24%	4%
Parkesburg	PA	19365	7%	7%	8%	13%	5%	15%	8%	14%	2%	9%	13%
Pomeroy	PA	19367	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
Sadsburyville	PA	19369	0%	71%	0%	0%	0%	0%	0%	0%	29%	0%	0%
Collegeville	PA	19426	2%	0%	0%	3%	1%	8%	18%	15%	22%	14%	17%
Pottstown	PA	19464	6%	3%	7%	8%	6%	16%	13%	18%	12%	11%	2%
Pottstown	PA	19465	2%	2%	1%	1%	1%	10%	8%	27%	25%	19%	4%
Royersford	PA	19468	4%	1%	4%	3%	4%	9%	7%	30%	18%	16%	6%
Birdsboro	PA	19508	16%	2%	6%	0%	8%	9%	38%	9%	4%	5%	3%
Reading	PA	19601	7%	2%	4%	5%	8%	15%	7%	23%	15%	4%	11%
Reading	PA	19606	6%	3%	2%	4%	7%	8%	20%	21%	13%	11%	6%
Reading	PA	19607	4%	1%	4%	4%	5%	9%	5%	30%	20%	13%	4%
Reading	PA	19608	3%	4%	1%	4%	3%	18%	24%	17%	10%	9%	6%
Reading	PA	19610	4%	1%	3%	5%	3%	11%	12%	21%	7%	17%	15%

VOLUME 9

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

STATEMENT NO. 10 -DIRECT TESTIMONY OF MAX MCCLELLAN

EXHIBITS NO. 10-A THROUGH 10-E AND MWM-1 THROUGH MWM-5 ON RATE DESIGN PROPOSALS, CUSTOMER USAGE AND USAGE TREND ANALYSES, REVENUE CALCULATIONS AND PROJECTIONS

PAWC STATEMENT NO. 10

DIRECT TESTIMONY

OF

MAX MCCLELLAN

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S
RATE DESIGN PROPOSALS, CUSTOMER USAGE AND USAGE TREND ANALYSES,
REVENUE CALCULATIONS AND PROJECTIONS

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF MAX MCCLELLAN

Q. What is your name and business address?

A. My name is Max McClellan. My business address is 1 Water Street, Camden, NJ 08102.

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

A. I am employed by American Water Works Service Company, Inc. ("AWWSC" or "Service Company") as a Principal Regulatory Analyst. I am providing testimony on behalf of Pennsylvania-American Water Company ("PAWC" or the "Company").

Q. Please summarize your educational background and professional experience.

A. I received a Bachelor of Science degree in Mathematical Decision Sciences from the University of North Carolina at Chapel Hill in 2013. I have been employed by AWWSC since March 2024 in my role as Principal Regulatory Analyst. Prior to my employment with AWWSC, I was employed by Duke Energy from October 2018 through March 2024. In my most recent position at Duke Energy, I was a Principal Load Forecasting Analyst. In that position, I had responsibility for planning, evaluation, and operational management of Duke Energy's long-term load forecasts in Ohio and Kentucky, as well as direct responsibility for electric and natural gas sales forecasting, electric peak demand forecasting, and customer count forecasting. I have more than five years of utility experience covering a wide range of issues including integrated resource planning, electric load forecasting, gas volumes forecasting, electric load research, rates, tariff administration, and energy efficiency. I also have more than five years of experience in the retail pricing and structuring of electric and natural gas products.

Q. Have you previously filed testimony before this Commission?

A. No, I have not.

Q. Have you previously filed testimony before any other regulatory commissions?

A. Yes. During my employment with AWWSC, I have provided testimony regarding the cost of service, rate design proposals, and revenue projections for Missouri-American Water Company in its most recent general rate case, Case No. WR-2024-0320 as well as Kentucky American Water in its most general rate case, Case No. 2025-00122. I also provided testimony regarding long-term load forecasting on behalf of Duke Energy Kentucky in Case No. 2022-00372.

Q. What are your current employment responsibilities?

A. My primary responsibility in my role as Principal Regulatory Analyst is to serve as a subject-matter expert on rate design and revenue issues. I am responsible for the development and preparation of rate design analyses, as well as presenting cost of service and rate design proposals to our internal and external stakeholders. In addition, I am the Company's subject-matter expert on forecasting and the statistical analysis of customer usage for rate case purposes.

Q. What is the purpose of your direct testimony?

A. I will (1) discuss PAWC's proposed changes to its Bill Discount Program ("BDP"); (2) sponsor the Company's proposed rate design for both water and wastewater service and provide calculations and evidence necessary to support the Company's proposed rates; (3) discuss the reallocation of a portion of the Company's wastewater revenue requirement to its water service customers pursuant to Act 11 of 2012 ("Act 11"); (4) present the Company's analysis of residential, commercial, and public authorities' water consumption

as it relates to the impacts of weather and the COVID-19 pandemic on water usage and long-term trends in water usage; and (5) present the Company's determination of test year revenues at present and proposed rates.

Q. Please identify the exhibits you will be sponsoring in this proceeding.

A. I am sponsoring the following Company Exhibits attached to my testimony:

- Exhibit MWM-1 – Proposed Water Rate Design
- Exhibit MWM-2 – Proposed Wastewater Rate Design
- Exhibit MWM-3 – Residential Usage Analysis
- Exhibit MWM-4 – Commercial Usage Analysis
- Exhibit MWM-5 – Municipal Usage Analysis

I also am sponsoring Exhibit Nos. 10-A through 10-E, which set forth the proof of revenues from the application of present and proposed rates for each system.

Q. How is your Direct Testimony organized?

A. My Direct Testimony is organized into the following sections:

- Bill Discount Program
- Rate Design
- Wastewater to Water Revenue Requirement Reallocation (Act 11)
- Analysis of PAWC Usage
- Revenue Calculations

BILL DISCOUNT PROGRAM

Q. Please describe the Company's current Bill Discount Program ("BDP") for water and wastewater service.

A. The Company's current BDP[1] offers four tiers of discounts for both water and wastewater service based on different levels of household income, stated as multiples of the Federal Poverty Level ("FPL"). The FPL is a measure of income issued annually by the U.S. Department of Health and Human Services that reflects the minimum amount of income needed for individuals and families to afford basic necessities. The Company's current discount program is as follows:

TABLE 1 Eligible Customers	Water Service Charge Discount	Water Service Volumetric Discount	Wastewater Total Bill Discount
0% - 50% FPL	90%	80%	85%
51% - 100% FPL	75%	65%	73%
101% - 150% FPL	60%	40%	55%
151% - 200% FPL	30%	20%	37%

Q. How many customers are eligible for the BDP?

A. Based on the affordability analysis presented by Company witness Deba Ather in this case, the number of eligible customers for the current program by income level is as follows:

TABLE 2 Eligible Customers	Water	Wastewater
0% - 50% FPL	22,926	5,336
51% - 100% FPL	33,470	7,196
101% - 150% FPL	47,396	9,812
151% - 200% FPL	48,766	9,497

[1] While the Company's low-income discount programs are well established, the Company's current program was approved by the Commission in the Company's last base rate case in Docket No. R-2023-3043189.

Q. Is the Company proposing to make changes to the BDP as a part of this proceeding?

A. Yes. The Company is proposing to modify the discount percentages of each of the four tiers of eligibility (customers whose household incomes are up to 200% of the FPL) for water customers as a part of this proceeding.

Q. Please describe the proposed changes to the BDP discount percentages.

A. Currently, water customers in each tier of eligibility receive a different discount percentage for their fixed and volumetric charges. The Company is proposing to consolidate the percentages of the 5/8" meter charge and the volumetric rate and apply a single discount on the total bill. The proposed discount percentages are as follows:

TABLE 3 **Eligible Customers**	**Water Total Bill Discount**	**Wastewater Total Bill Discount**
0% - 50% FPL	82%	85%
51% - 100% FPL	67%	73%
101% - 150% FPL	44%	55%
151% - 200% FPL	22%	37%

Q. Is the Company proposing any changes to the discounts offered to wastewater customers?

A. No. The Company is not proposing any changes to the programs for existing eligible wastewater customers.

Q. Why is the Company proposing to modify the percentage discounts of the BDP?

A. The Company is proposing to modify the percentage discounts of water customers to improve clarity and operational efficiency. The percentages applied to fixed and volumetric charges are already close together, and the new consolidated percentages approximate the same overall percentage discount on the bill as the existing discounts.

RATE DESIGN

Introduction

Q. Do you sponsor exhibits that provide the Company's complete proposed rate design in this case?

A. Yes. Exhibits MWM-1 and MWM-2 provide the Company's proposed rate design for water and wastewater service in this case, which are based on the current rate design as modified by the proposals discussed below.

Q. Please discuss some of the important guiding principles associated with sound rate design.

A. There are a number of important principles that pricing analysts and policymakers consider when developing appropriate design mechanisms for retail water and wastewater service:

- **Cost Causation**: An important goal of rate design is to develop prices for water and wastewater service to retail customers that are intended to recover the Company's approved revenue requirement and that reflect the cost of providing service to retail customers. Cost of service results inform pricing decisions and guide how rates should be set such that each customer class contributes to the revenue requirement commensurate with their cost to serve. The principle of cost causation, which simply states that customers should pay for the costs that they are deemed to cause the Company to incur, reflects the use of cost of service results in designing rates.
- **Revenue Stability**: Rates should be designed in a way that provides revenue stability to the utility and that can be reasonably expected to recover the utility's revenue requirement over the long run. Consistent recovery of the approved revenue requirement through well-designed rates helps the utility to prudently manage and

invest in the water and wastewater systems, while poor rate design decisions can hamper the utility's ability to make investments, operate, and maintain the water and wastewater systems in a manner consistent with the long-term interest of its customers.

- **Efficiency of Use**: Rates should be designed to encourage the efficient use of water resources by customers. The volumetric charges for water service should appropriately reflect the variable cost of providing water service while also providing customers an appropriate incentive to conserve water and manage their bills. Rates should communicate to customers the full cost of providing water service.
- **Gradualism**: Changes in rate design should be made in a manner that avoids inappropriate levels of rate shock. Rate shock can come both from general increases in revenues that can affect all customers and from changes in rate designs that can cause large increases to specific groups of customers. Drastic changes in rates can cause customer confusion and dissatisfaction and have adverse effects on the utility's ability to provide quality customer service.
- **Avoidance of Discrimination**: Rates should not unduly discriminate between particular customer groups or provide different price signals to similarly situated customers taking similar services from the utility.
- **Simplicity and Feasibility**: Rate designs should be relatively simple, easy to understand, easy to communicate and manage, and should result in bills that are clear and understandable.
- **Affordability**: Development of rate designs that enhance the affordability of service to more vulnerable customers while still adhering to other more established principles of

rate design is an important way that utility providers can enhance and maintain the value of service.

Q. How does the Company incorporate these guiding principles in its rate design?

A. Cost causation is the foundation of the Company's rate design. Revenue targets for customer classes, to be recovered through rate design, begin with the results of the Company's cost of service analysis, which allocates revenue requirements to customer class based on cost-causation principles. Cost causation, however, is not the be-all and end-all of rate design. All of the rate design principles I discuss are important; none more so than any other, and it is the consideration and balancing of these principles in total that constitutes the public policy aspect of ratemaking and leads to a determination of just and reasonable rates. Layered on top of cost causation are the other principles that I previously discussed (gradualism, revenue stability, avoidance of discrimination, affordability, for example), which ultimately result in a rate design that is fair to all customer groups and that is just and reasonable.

Water Rate Design

Q. Please describe the Company's current tariff structure for water service.

A. The Company currently offers water service in eight different rate zones. These rate zones are as follows:

- Rate Zone 1 - General Statewide Rate
- Rate Zone 2 - Valley
- Rate Zone 3 - Turbotville
- Rate Zone 4 - Farmington
- Rate Zone 5 - East Dunkard

- Rate Zone 6 - Audubon
- Rate Zone 7 - Manwalamink
- Rate Zone 8 - Appalachian

The largest of these rate zones by far is Rate Zone 1, with over 99% of the Company's total water revenue.

Q. Is the Company including any pending water service acquisitions in this case?

A. Yes. The Company is including a pending acquisition of territories previously served by Corner Water. I will refer to this rate zone as Rate Zone 9 Corner Water. Please refer to the direct testimony of Don Wieczenski for more information about this acquisition.

Q. Please describe the Company's current rate structures for these tariffs for residential and nonresidential customers in Rate Zone 1.

A. The Rate Zone 1 tariff offers service to all residential and non-residential customer classes through a monthly fixed charge that varies with the size of the meter (identified in PAWC's water tariff as a "service charge") and volumetric rates (identified in PAWC's water tariff as "consumption charges"). There are separate rate structures for each customer class.

- The residential water service charge for most customers is $18.80 per month for a 5/8", 3/4", 1" and 1½" meter, and the service charge increases with the size of the meter beginning with 2" meters. A single volumetric rate of $1.8772 per hundred gallons applies to all residential customers.
- The commercial water service charge begins at $19.30 per month for a 5/8" meter, and the service charge increases with the size of the meter beginning with ¾" meters. A two-block volumetric rate applies to commercial customers of

$1.8033 per hundred gallons for the first 16,000 gallons per month and $1.3523 per hundred gallons for usage over 16,000 gallons per month.

- The municipal water service charges are the same as the commercial service charges, but the volumetric rates are different. A two-block volumetric rate applies to municipal customers of $1.8988 per hundred gallons for the first 16,000 gallons per month and $1.0499 per hundred gallons for usage over 16,000 gallons per month.
- The industrial water service charge begins at $28.00 per month for a 5/8" meter, and the service charge increases with the size of the meter beginning with 3/4" meters. A three-block volumetric rate applies to industrial customers of $1.6720 per hundred gallons for the first 16,000 gallons per month, $1.2860 per hundred gallons for the next 584,000 gallons of usage per month, and $1.0022 per hundred gallons for usage over 600,000 gallons per month. In addition, the Company offers industrial curtailment rates that are identical to those described above, but with an additional rate step of $0.6001 per hundred gallons for all usage above 15,000,000 gallons per month and the requirement that the customer meet specified requirements to qualify for the rate, such as a minimum monthly purchase volume, a minimum load factor, and on-site water storage for industrial (non-fire protection) use during periods of curtailment.
- The Sales to Other Water Utilities service charge begins at $29.10 per month for a 5/8" meter, and the service charge increases with the size of the meter beginning with 3/4" meters. The volumetric rates for Group A service is $1.0072 per hundred

gallons for all water service and the volumetric rate for Group B service is $1.4368 per hundred gallons for all water service.

Q. Does the Company have special rates for larger water customers?

A. The Company offers a limited number of special rates designed to retain and attract the load of larger customers in Rate Zone 1 that have competitive alternatives to service from the Company. Currently, the Company has customers that are served on two of those rates: the Demand-Based Industrial Service rate and the Demand-Based Resale Service rate.

Q. Does the Company offer fire protection service?

A. Yes. The Company offers both public and private fire protection service. Public fire protection rates are based on a monthly hydrant fee that varies depending on where in the service territory the service is offered and the vintage of the rates. These rates are subject to the requirement that revenues from fire hydrants can be no more than 25% of the calculated cost of service for public fire service. Private fire service rates are also offered and are generally based on the size of the service line used in providing the service. Service is offered on both a metered and an unmetered service basis.

Q. Please describe the Company's current rate structures in the other pricing zones where water service is offered.

A. In zones other than Rate Zone 1, the Company's rate structures are as follows:

- Rate Zone 2 (Valley): Service in Rate Zone 2 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. Service charges are identical to Rate Zone 1. A single volumetric rate of $1.6276 per hundred gallons applies to all residential customers. Commercial and municipal volumetric rates are set at $1.5779 per hundred gallons for the first 16,000 gallons

of usage per month and $1.3282 per hundred gallons for usage above 16,000 gallons per month. Industrial volumetric rates are the same as Zone 1.

- Rate Zone 3 (Turbotville): Service in Rate Zone 3 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. Service charges are identical to Rate Zone 1. Volumetric rates are the same as Zone 1, except for the commercial rate, where volumetric rates are set at $1.5779 per hundred gallons for the first 16,000 gallons of usage per month and $1.3282 per hundred gallons for usage above 16,000 gallons per month.
- Rate Zone 4 (Farmington): Service in Rate Zone 4 is offered to all customers through a monthly service charge of $67.50 per equivalent dwelling unit ("EDU") associated with the premises. Volumetric rates are set at $0.0000 per hundred gallons for the first 5,000 gallons of usage per month and $1.5000 per hundred gallons for usage above 5,000 gallons per month.
- Rate Zone 5 (East Dunkard): Service in Rate Zone 5 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. A single volumetric rate of $1.3100 per hundred gallons applies to all customers.
- Rate Zone 6 (Audubon): Service in Rate Zone 6 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. A single volumetric rate of $0.8619 per hundred gallons applies to all residential customers. For all other customers, volumetric rates are set at $0.8619 per hundred gallons for the first 100,000 gallons of usage per month and $0.5723 per hundred gallons for usage above 100,000 gallons per month. There is also a special rate for

water for building purposes where water service for the construction of a single family dwelling is offered for $170.92 per month.

- Rate Zone 7 (Manwalamink): Service in Rate Zone 7 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. For all customers, volumetric rates are set at $0.5810 per hundred gallons for the first 100,000 gallons of usage per month and $0.4130 per hundred gallons for usage above 100,000 gallons per month. There is also a special rate for water for multiple unit billing based on the actual meter size serving the multiple unit customer.
- Rate Zone 8 (Appalachian): Service in Rate Zone 8 is offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. For all customers, volumetric rates are set at $0.7600 per hundred gallons for the first 16,500 gallons of usage per month and $0.3540 per hundred gallons for usage above 16,500 gallons per month. There is also a $2.40 monthly charge for each customer having any part of a building or structure located within 600 feet of a fire hydrant.
- Rate Zone 9 (Corner Water): Service in Rate Zone 9 is anticipated to be offered to all customers through a monthly service charge that varies with the size of the meter and volumetric rates. For all customers except mobile home parks, there is an allowance for the first 1,000 gallons. Beyond the allowance, volumetric rates are set at $1.1510 per hundred gallons for the next 9,000 gallons of usage per month, $0.9870 per hundred gallons for the next 110,000 gallons per month, and $0.7840 per hundred gallons for all usage in excess of 120,000 gallons per month. There is

also a special rate for water for mobile home parks in which there is a service charge multiplied by the number of dwelling units plus a consumption charge based on a per dwelling unit consumption less a 25% discount multiplied by the number of dwelling units.

Q. Is the Company proposing consolidation of rate zones for water service in this case?

A. Yes. The Company is proposing in this case to move Rate Zone 2 Valley, Rate Zone 3 Turbotville, Rate Zone 4 Farmington, and Rate Zone 5 East Dunkard rates to Rate Zone 1 rates. The Company is also proposing to move Rate Zone 6 Audubon, Rate Zone 7 Manwalamink, Rate Zone 8 Appalachian, and Rate Zone 9 Corner Water toward Rate Zone 1 rates and rate structures.

Q. Is the Company proposing to change the monthly service charges in this case?

A. Yes. The cost-of-service analysis supported by Company witness Gregory Herbert in PAWC Statement No. 12 shows a customer-related unit cost per month of $26.15 per 5/8" meter. The Company is proposing a 5/8" monthly meter service charge of $20.00 per month for residential, commercial, and municipal customers in Rate Zone 1 and moving to Rate Zone 1 rates in the other rate zones. The Company is proposing to increase meter charges for residential, commercial, and municipal customers for other meter sizes proportionally, except that residential meter charges for 3/4", 1", and 1½" meters will all be set at $20.00. No increases are proposed to existing Rate Zone 1 industrial and Other Water Utility meter charges. In the rate zones not being moved to Rate Zone 1 rates, the Company is proposing to move the monthly meter charges directionally toward those of Rate Zone 1 across all classes.

Q. Is the Company proposing to change the rate structure associated with its volumetric rates?

A. The changes in the volumetric rate structure proposed in this case are changes in the steps for volumetric rates necessary to move several of the rate zones I previously mentioned (Farmington, East Dunkard, Audubon, Manwalamink, Appalachian and Corner Water) to or directionally towards Rate Zone 1 rates. Generally, in moving directionally toward Rate Zone 1 rates, residential rates are moved toward a uniform rate with no usage allowance, and nonresidential rates are moved towards having a declining block rate with the second usage block starting at 16,000 gallons. Rate Zone 4 Farmington and Rate Zone 9 Corner Water would no longer have usage allowances under the Company's proposal. No other changes in volumetric rate structures are being proposed for water service.

Q. Is the Company proposing any new water service rates in this proceeding?

A. Yes. The Company is proposing a rate with which community members can purchase water at bulk filling stations. There is currently no rate available for this practice and it would be appropriate to establish a specific rate for this type of service.

Q. What is the bulk sales rate that is being proposed?

A. The Company is proposing a bulk sales rate of $2.1713 per 100 gallons, which is the same as the Rate Zone 1 Commercial volumetric rate for the first 16,000 gallons. There would be no fixed charge associated with this rate as the customers would not have metered service. The service would be available at locations deemed appropriate by the Company and any service taken under the bulk sales rate would be prepaid by the customer.

Q. Is the Company proposing any changes to public fire or private fire rates in this proceeding?

A. Yes. The Company is proposing to set public hydrant rates for the East Dunkard and Audubon services at 25% of the public hydrant cost of service. The Company is also proposing to remove a fire protection charge in which a subset of Rate Zone 8 Appalachian customers within a certain proximity of a fire hydrant pay an additional fee. For private fire hydrants, the Company is proposing private hydrant rates for East Dunkard and Corner Water that equal the statewide private hydrant rate. For all other fire rates, rates are generally proposed to move to or towards corresponding statewide rates.

Q. Are there any other changes the Company is proposing to its water service rate design?

A. The Company is proposing to remove Rate Zone 6 Audubon's special rate for water for building purposes as the same water service can be accessed through general service rates. The Company is also proposing to modify the consumption charges for "Mobile Home Parks Only" in Rate Zone 9 Corner Water to remove the 25% discount to the per unit consumption revenue. The only other change proposed to the Company's water service rate design is a proposed change to the discount percentages of the low-income discount tariff program, as described earlier in my testimony.

Q. Please describe how the Company is proposing to allocate its proposed revenue increase for water service to each customer class.

A. The Company is proposing to set water service rates based on the cost of service studies sponsored by Mr. Herbert. In addition, the Company is proposing a reallocation of a portion

of its wastewater revenue requirements to its water service customers consistent with Act 11, which I describe later in my testimony.

Q. Do you have a schedule that shows the Company's current and proposed rate design for water service?

A. Yes. The Company's proposed rate design in this case for water service is provided in Exhibit MWM-1.

Wastewater Rate Design

Q. Please describe the Company's current tariff structure for wastewater service.

A. The Company provides wastewater service under a variety of different rate schedules and in a variety of different rate zones. The categories of rate zones under which the Company offers wastewater service are as follows:

- Sanitary Sewer Systems ("SSS"):
  - Rate Zone 1: PAWC Statewide
  - Rate Zone 1a: Royersford
  - Rate Zone 1b: York
  - Rate Zone 1c: Foster
  - Rate Zone 1d: Butler Area Sewer Authority ("BASA")
  - Rate Zone 1e: Sadsbury
  - Rate Zone 1f: Farmington
  - Rate Zone 1g: Manwalamink
- Combined Sewer Systems ("CSS"):
  - Rate Zone 2: Kane and McKeesport
  - Rate Zone 2a: Scranton

Q. Is the Company including any pending wastewater service acquisitions in this case?

A. Yes. The Company is including a pending acquisition of the CSS currently owned and operated by Elizabeth Borough Municipal Authority ("EBMA"). I will refer to this rate zone as Rate Zone 2b EBMA. Rate Zone 2b EBMA is a combined sewer system. Mr. Wieczenski provides details about this acquisition in PAWC Statement No. 7.

Q. Are there multiple revenue requirements for wastewater service in this case?

A. Yes. The Company has the following wastewater revenue requirements in this case:

- Wastewater SSS General Operations
- BASA WW Operations
- Wastewater CSS Operations
- Elizabeth Borough WW CSS Operations

Please see the direct testimony of Dr. Christina Chard (PAWC Statement No. 2) for additional information on the separate revenue requirement studies for the BASA and EBMA acquisitions under Section 1329 of the Public Utility Code.

Q. Please describe the Company's current rate structures in its SSS rate zones.

A. Rate structures differ for the eight rate zones in the SSS group as follows:

- Rate Zone 1 (Statewide Rate): Service in Rate Zone 1 is offered through a monthly service charge per EDU and volumetric rate for all residential and nonresidential service. The monthly service charge is $15.00 per month per EDU for residential customers and $36.70 per month per EDU for nonresidential customers. The volumetric rate applies to all metered usage and is $2.9539 per hundred gallons for residential service and $2.1986 per hundred gallons for nonresidential service.

Unmetered service is offered to residential customers at $110.00 per EDU per month and commercial customers at $150.00 per EDU per month.

- Rate Zone 1a (Royersford): Service charges in Rate Zone 1a are identical to service charges in Rate Zone 1, but the volumetric rates for service are slightly lower. In Rate Zone 1a, the volumetric rate is $1.4150 per hundred gallons for residential service and $0.7500 per hundred gallons for nonresidential service. There is a special provision for public laundromats where metered flow shall be calculated on the basis of 75% of the volume of water usage. Unmetered service is offered to residential customers at $75.00 per month and commercial customers at $113.00 per month.
- Rate Zone 1b (York): Service charges in Rate Zone 1b are identical to service charges in Rate Zone 1. The residential class has a volumetric rate of $0.7500 for the first 2,000 gallons per month and a volumetric rate of $2.9539 for usage over 2,000 gallons per month. The commercial and municipal classes have a volumetric rate of $0.4000 for the first 2,000 gallons per month and a volumetric rate of $2.1986 for usage over 2,000 gallons per month. A single volumetric rate of $2.1986 per hundred gallons applies to Industrial customers.
- Rate Zone 1c (Foster): Rates in Rate Zone 1c consist of a flat rate of $110.00 per EDU per month for residential customers and a flat rate of $150.00 per EDU per month for non-residential customers. These flat rates are identical to those of Rate Zone 1. There is a special conveyance-only rate for Butler Township of $40.00 per EDU per month.

- Rate Zone 1d (BASA): Rates in Rate Zone 1d consist of a flat rate of $45.50 per EDU per month for all customers. There is a special rate for multi-family dwelling units with slightly lower rates for premises with greater than 25 EDUs. There is also a special rate of $0.00 per EDU per month for the VA Hospital.
- Rate Zone 1e (Sadsbury): Rates in Rate Zone 1e consist of a flat rate of $128.33 per EDU per month for all customers.
- Rate Zone 1f (Farmington): Rates in Rate Zone 1f consist of a flat rate of $53.50 per EDU per month for all customers.
- Rate Zone 1g (Manwalamink): Service in Rate Zone 1g is offered through a single monthly service charge and volumetric rate for all residential and nonresidential service. The monthly service charge is $16.92 for all customers. All classes have a volumetric rate of $0.6590 for the first 10,000 gallons per month and a volumetric rate of $0.2530 for usage over 10,000 gallons per month. Unmetered service, applicable only to customers previously charged a flat rate by Manwalamink Sewer Company, is offered to residential customers at $44.80 per month and commercial customers at $58.00 per month. There are also special rates for multiple unit billing and several large customers.

Q. Please describe the Company's current rate structures in its CSS rate zones.

A. The rate structures differ for the two rate zones in the CSS group as follows:

- Rate Zone 2 (Kane and McKeesport): Service in Rate Zone 2 is offered through a monthly service charge of $20.00 per month for residential accounts and $40.00 per month for nonresidential accounts. A volumetric rate of $2.6117 per hundred gallons applies to residential usage and a volumetric rate of $2.1320 per hundred

gallons applies to all non-residential usage. Additionally, there is a bulk service rate in McKeesport that consists of a $86.00 per month service charge and a volumetric rate of $1.6680 per hundred gallons. Unmetered service is offered to all customers at a flat fee of $104.00 per month.

- Rate Zone 2a (Scranton): Service in Rate Zone 2a is offered through a monthly service charge per EDU and volumetric rate for all residential and nonresidential service. For residential customers, the monthly service charge per EDU is $20.00 and the volumetric rate is $2.6117 per hundred gallons. For nonresidential customers, the monthly service charge is $40.00 and the volumetric rate is $2.1320 per hundred gallons. Unmetered service is offered to residential customers at $104.00 per month per EDU.
- Service in Rate Zone 2b EBMA is offered through a monthly service charge of $35.00 per month per EDU for all customer classes. A volumetric rate of $0.8000 per hundred gallons applies to all usage. Additionally, there is flat fee of $37.75 per month per EDU for unmetered customers.

Q. Is the Company proposing to recover all of the revenue requirements for wastewater service from its wastewater customers?

A. No. The Company is proposing to reallocate a portion of the wastewater revenue requirement calculated in this case to its water service customers under the provisions of Act 11. I will describe this reallocation and provide support for this reallocation in the next section of my testimony.

Q. Is the Company proposing consolidation of rate zones for wastewater service in this case?

A. Yes. The Company is proposing in this case to move Rate Zone 1c Foster to Rate Zone 1 rates. The Company is also proposing in this case to move Rate Zone 1a Royersford, Rate Zone 1b York, Rate Zone 1f Farmington, and Rate Zone 1g Manwalamink rates toward Rate Zone 1 rates and rate structures. Additionally, the Company is proposing fixed charges that are largely the same for all wastewater customers.

Q. What is the Company's proposal for wastewater service rate design and tariff consolidation in this case?

A. The Company's proposal for wastewater service rate design and tariff consolidation in this case includes the following:

- The Company is proposing to set all residential service charges for metered customers at $20 per month and all non-residential service charges for metered customers at $45.50 per month, except for in Rate Zones 1f Farmington, 1g Manwalamink, 2 Kane and McKeesport, 2a Scranton, and 2b EBMA.
- SSS volumetric rates are increased to a level that brings residential bills for average levels of usage for Zone 1 customers to approximately $119.50 per month with similar increases to non-residential volumetric rates. No increases are proposed for large industrial contract customers.
- The Company is proposing to modify the tariff for Rate Zone 1 and Rate Zone 1c by moving all metered customers from a monthly service charge per EDU to a monthly service charge per customer. Metered customers would continue to incur a usage charge per 100 gallons. Unmetered residential customers would pay a flat

rate per customer. Unmetered nonresidential customers would continue to pay a flat rate per month per EDU. With this change, the Company intends to begin a pivot from charging service charges per EDU.

- For Rate Zone 1b York, all usage over 2,000 gallons per month is set to be equal to the volumetric rate of Rate Zone 1. The Company is also proposing to begin charging a monthly service charge to Rate Zone 1b York's Industrial class to bring it in line with the nonresidential classes in Rate Zones 1 and 1b.
- Rate Zone 1d BASA and Rate Zone 1f Farmington metered customers are proposed to move from being charged flat rates per month per EDU to a monthly service charge per customer plus a usage rate per 100 gallons. The proposed service charge for metered residential customers is $20 per month for each rate zone. The proposed service charges for metered non-residential customers are $45.50 and $53.50 respectively, which are their current service charges per month per EDU. In Rate Zone 1d BASA, the VA Hospital is proposed to have the same $45.50 service charge as other non-residential customers but with a differentiated volumetric rate. Similar to the proposal for Rate Zone 1, unmetered residential customers would pay a flat rate per customer representative of a metered customer's average bill with unmetered nonresidential customers continuing to pay a flat rate per month per EDU.
- Rate Zone 1g Manwalamink rates are proposed to uniformly increase just under 10%. Any changes to Rate Zone 1g Manwalamink are proposed to take place on June 25, 2027, with rate increases not to exceed a 10% compound annual growth

rate, in accordance with a Pennsylvania Public Utility Commission ("PUC" or "Commission")-approved settlement that currently applies to that Rate Zone.

- CSS volumetric rates are increased to a level that brings residential bills for average levels of usage for Zone 2 customers to approximately $124 per month, with proportional increases to non-residential volumetric rates.
- No changes are proposed for Rate Zone 2a Scranton rates except for the roll-in of the Distribution System Improvement Charge ("DSIC") mechanism, which results in the same percentage increase to all rate components in Scranton.
- Rate Zone 2b EBMA rates are proposed to be increased to a level that brings residential bills for average levels of usage for customers to approximately $77 per month with a proportional increase to non-residential volumetric rates.

Q. Under the Company's proposed rate design, in which rate zones would PAWC continue to charge customers monthly service charges and flat rates per EDU?

A. In the Company's proposal, the rate zones in which the Company would continue to charge monthly fixed charges per EDU for all customers are Rate Zones 1e, 2a, and 2b. The Company would also charge monthly fixed charges per EDU for nonresidential unmetered customers in Rate Zones 1, 1a, 1c, 1d, and 1f. Rate Zone 2a Scranton is proposed to continue to charge metered customers a monthly service charge per EDU because, as explained by Dr. Chard (PAWC Statement No. 2), the Company is not able to propose new rates for Scranton at this time.

Q. Is the Company proposing any additional changes to its wastewater rate design in this case?

A. Yes. The Company is proposing to change the way that it determines the volumetric component of bills for residential customers from the method used today, where volumetric charges are based on total metered water usage for the month, to a methodology referred to as a deduct adjustment (formerly referred to as "winter averaging").

Q. Please describe the concept of a deduct adjustment.

A. The deduct adjustment is a method for determining volumetric components of wastewater bills that attempts to separate metered water usage that is likely to go through the wastewater system from water usage that is used for outdoor purposes in the summertime (e.g., watering lawns, car washing, filling pools, etc.). Under a deduct adjustment, a customer's wastewater bill in the wintertime is determined by actual metered water usage for the month, and in the summertime the customer's wastewater bill is determined by the lesser of actual metered water usage for the month or the average water consumption for that customer in the winter months.

For example, in the winter period, if a customer's metered water use is 4,000 gallons, the customer is billed for 4,000 gallons of water usage on their wastewater bill. In the summer period, if a customer's metered water use is 6,000 gallons and their average winter usage over the previous winter months was 5,000 gallons per month, the customer would only be billed for 5,000 gallons on their wastewater bill. If that customer's metered use was 3,000 gallons and their average winter usage over the previous winter months was 5,000 gallons per month, they would be billed for 3,000 gallons of usage on their wastewater bill.

Q. Is this a common way to design volumetric rates for wastewater service?

A. It is. There are numerous examples of wastewater utilities that bill customers in the summertime based on this deduct adjustment method. The Company's affiliates in Illinois and New Jersey use this method before determining wastewater bills in the summertime. Illinois-American Water Company, which has a significant wastewater customer base, bills all of its residential customers across the state using this methodology. New Jersey-American Water Company, which also has a significant wastewater customer base, uses this methodology in select tariffs in the New Jersey-American Water Company service territory.

Q. How is the Company defining winter months under its deduct adjustment proposal?

A. The Company is defining the winter months as January, February, and March. These three months are the months for which the baseline usage will be determined for the purposes of billing for the rest of the year.

Q. Is the deduct adjustment calculation the same for every customer?

A. No. The deduct adjustment calculation will be customized to each individual customer. The methodology will be the same for all customers, but the calculations will be done on an individual customer basis so that each individual customer will be billed based on their winter average usage, not the average winter monthly usage for residential customers in total.

Q. What happens in cases where the customer is new or otherwise does not have any winter billing history to base a winter average usage on?

A. In cases where the customer is new or there is no winter average billing data upon which to base a calculation, the Company will use the actual consumption until sufficient winter average billing data is available.

Q. What happens in cases where the customer has low usage non-representative of actual consumption included in their deduct adjustment calculation, such as periods in which they traveled during the winter months?

A. In cases where the deduct adjustment calculation includes a month with less than 1,000 gallons, then 1,000 gallons shall be used in place of the month's consumption in order to represent essential minimum usage. If a customer were to have less than 1,000 gallons of consumption in all three of their winter months, then their winter-average would be (1,000 + 1,000 + 1,000)/3 = 1,000 gallons. If a customer were to have less than 1,000 gallons in one month and 2,500 in the other two months, their winter-average would be (1,000 + 2,500 + 2,500)/3 = 2,000 gallons.

Q. Why is the Company proposing to implement a deduct adjustment in its rate design for residential wastewater service?

A. The Company is proposing to move to this deduct adjustment methodology to more closely align wastewater bills in the summertime with cost-causation rate design principles. Under the current rate structure, customers are charged for wastewater service in the summertime based on metered water usage that is not actually going through the wastewater system. This methodology remedies that inconsistency in the Company's wastewater rate design and better aligns customer usage with the amounts billed.

Q. What effect does this proposed move to implementing a deduct adjustment have on volumetric rates for wastewater service?

A. The effect of this deduct adjustment methodology on wastewater volumetric rates is that rates will be slightly higher than they otherwise would have been for the same revenue requirement. Volumetric billing determinants for wastewater service will be slightly lower than they otherwise would have been because usage that would have been included in the summertime, such as water that was being used for outdoor purposes, will now be excluded from the rate calculation.

Q. The Company previously proposed a winter averaging methodology for wastewater customers in its last base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190 (the "2023 Rate Case"). What was the disposition of PAWC's winter averaging proposal at that time?

A. The Company's proposal was opposed by various parties. The Commission rejected PAWC's winter averaging proposal in that case based on its finding that variability in residential water consumption between winter and non-winter periods was "de minimis" over the last two years and concerns that winter averaging may have a disproportionate adverse impact on low-income customers.

Q. Is the Company's present deduct adjustment proposal distinguishable from its proposal in the prior case?

A. Yes. In the 2023 Rate Case, the Company proposed a standard 3,000 gallon assumption for customers with no winter usage history. In this case's proposal, there would be no assumption, and customers would pay for their actual consumption until there is sufficient history to calculate a winter average to eliminate any concerns about discrimination against

new customers similar to those raised by the Office of Consumer Advocate ("OCA") in the 2023 Rate Case. The Company is also including, in its present proposal, a minimum usage of 1,000 gallons for any given month included in the winter average calculation to mitigate OCA's concern advanced in the 2023 Rate Case that higher-income households may be more likely to travel during winter months. The Company also renamed the proposal to be more understandable to customers who understand what a deduct meter is, but who do not understand the concept of winter averaging. The objective of this proposal is to mimic the impact of a deduct meter.

Q. Is customer outdoor water usage in the Company's service area during the summer distinguishable from that of winter to justify adopting a deduct adjustment?

A. Yes. The usage modeling that I discuss later in my direct testimony shows that there are increased levels of water consumption in the summertime on a weather-normal basis related to changes in season such as increased irrigation and outdoor activity.

Q. Do you have a schedule that shows the Company's current and proposed rate design for wastewater service?

A. Yes. The Company's proposed rate design in this case for water service is provided in Exhibit MWM-2.

Scale-Back Proposal

Q. In the event that the Commission approves a revenue requirement in this proceeding that is less than that proposed by the Company, either for water service or wastewater service or both, what is the Company's proposal for the scale back of its proposed water and wastewater rates?

A. In the event that the Commission approves a revenue requirement that is less than that proposed by the Company, the Company proposes to reduce the revenue requirements for water service and wastewater service, and the proposed amount of reallocation from wastewater to water under Act 11 to be proportional so that the same relative percentages to the total of water service revenue requirement, wastewater service revenue requirement, and Act 11 reallocation amounts be maintained at proposed levels. The Company believes that the rate design proposed in this case is reasonable and that the levels of rates for water service and wastewater service relative to each other should be maintained as proposed in the event that a lower revenue requirement is approved by the Commission in this case.

REALLOCATION OF WASTEWATER REVENUE REQUIREMENT

Company Proposal

Q. What is the Company's proposal with respect to wastewater revenue requirement reallocation?

A. The Company is proposing to reallocate a portion of the total calculated wastewater revenue requirement shown in Exhibit 3-A to water service customers. This reallocation of wastewater revenue requirement to water customers is provided for in Act 11. Under Act 11, the Commission may, when approving base rates and after providing notice and an opportunity to be heard, authorize utilities to allocate a portion of the wastewater revenue requirement to the combined water and wastewater customer base if in the public interest.

Q. What portion of the wastewater revenue requirement is the Company proposing to reallocate to water customers?

A. The total calculated revenue requirement for wastewater service is $278,144,981. The Company is proposing to recover $225,134,799 of that revenue requirement from wastewater customers under its proposed rates in this case. This is approximately 81% of the total. The remaining $53,010,182 is proposed to be a revenue requirement reduction for wastewater service customers that will be recovered from water service customers.

Q. Please provide a summary of the amounts of PAWC's proposed wastewater revenue requirement that it proposed to be reallocated to water customers, by customer class, pursuant to Act 11.

A. The reallocation of wastewater revenue requirements by water customer class is as follows:

TABLE 4
Wastewater Reallocation to Water Customers by Class

	Amount
Residential	$38,603,876
Commercial	$11,227,453
Municipal	$1,034,699
Industrial	$1,838,332
Private Fire	$305,822

Q. Please identify the amounts to be reallocated to water customers under Act 11 by wastewater rate zone category.

A. The reallocation of wastewater revenue requirement by wastewater pricing group is presented in Table 5 below.

TABLE 5
Wastewater Reallocation by Wastewater System

Wastewater System	Amount
Wastewater SSS General Operations	$12,710,621
Wastewater CSS Operations	$7,062,475
BASA WW Operations	$30,280,040
Elizabeth Borough WW CSS Operations	$2,957,046

Rationale

Q. What is the guiding principle behind the Company's reallocation proposal?

A. The guiding principle behind the Company's reallocation proposal is to promote gradualism of rates and avoid the risk of rate shock to PAWC customers. In this case, PAWC's reallocation proposal seeks to help mitigate rate shock for wastewater customers that they may otherwise experience without the reallocation, based on the full revenue requirements for wastewater systems. The Company is targeting residential bills for average wastewater usage of approximately $119.50 per month for customers in the SSS Zone and $124 per month for customers in the CSS Zone, subject to the other constraints I have already noted. This reallocation also results in residential bills for average water usage of approximately $95 per month. The Company's reallocation proposal helps bring more parity to residential bills for water service and wastewater service at average usage levels than there otherwise would be without reallocation. This also results in a Bill-to-Income ("BTI") Ratio for most wastewater residential customers that is at or below 2%, which in turn helps to manage the affordability of wastewater service and bring a level of parity to the affordability of water and wastewater service.

Q. Why is the Company proposing a reallocation of wastewater revenue requirements to water customers under Act 11 in this case?

A. The Company is proposing a reallocation of wastewater revenue requirements to water customers under Act 11 for four main reasons:

- Affordability of wastewater service in those communities would be significantly eroded without a reallocation of a portion of those revenue requirements to water customers. Additionally, without reallocation, some wastewater zones would experience disproportionately higher rate increases due to system investment needs. PAWC's proposal helps align customer rates consistently with the efficiencies shared across the integrated system and supports the Company's overarching goal of affordability.
- In BASA WW Operations, the parties in that acquisition proceeding agreed to propose a 40% increase for BASA customers in the first case in which BASA is included, which leaves a significant gap between revenues at proposed rates and the revenue requirements to serve the BASA system proposed by the Company. After the proposed 40% increase as agreed to in the settlement, there is an approximate $30 million shortfall the Company proposes to recover from water customers through the Act 11 reallocation.
- In the Wastewater CSS Operations, the Company is not permitted to propose increases in rates to Rate Zone 2a Scranton, as explained in the direct testimony of Dr. Chard (PAWC Statement No. 2). This limitation means that the proposed revenue requirement increase of approximately $10 million for the CSS Group

would otherwise have to be recovered from customers in Kane and McKeesport, which would result in significant increases for those customers.

- In the Elizabeth Borough WW CSS Operations, the parties in the EBMA acquisition proceeding agreed to limit any rate increase to 30% in the first case in which EBMA is included, which leaves a significant gap between revenues at proposed rates and the revenue requirements to serve the EBMA system proposed by the Company. After a proposed 30% increase, there is an approximate $3 million shortfall the Company proposes to recover from water customers through the Act 11 reallocation.

Q. Is it in the public interest in this proceeding to reallocate a portion of the wastewater revenue requirement to water customers?

A. Yes, the proposed reallocation of wastewater revenue requirement to water service customers is appropriate and in the public interest from both a rate design and a policy perspective.

Q. Why is the Company's proposal in the public interest from a rate design perspective?

A. A primary rate design principle that supports the partial reallocation of wastewater cost of service to water customers is the principle of gradualism. The gradualism principle in rate design is based on the idea that changes in rates and rate design should be made in a way that avoids rate shock. Rate shock can come both from general increases in revenues that can affect all customers, as well as from changes in rate designs that can cause large increases to specific groups of customers. Drastic changes in rates can cause customer confusion and dissatisfaction and have adverse effects on the utility's ability to provide quality customer service. The increases that would be applied to certain communities in

the Company's wastewater territory, absent the Company's reallocation proposal, would certainly fall within this concept.

Another important rate design principle is the concept of affordability. As I mentioned previously, it is certainly in the public interest to have affordable water and wastewater service for as many customers as possible. Under the Company's proposed benchmark of 2% of household income per service (water or wastewater), the Company's proposal seeks to maximize the total number of customers for whom water and wastewater service will fall below that threshold.

Q. What are the important policy considerations that support the Company's proposal?

A. From a policy perspective, it is important to note that PAWC is an integrated company that provides both water and wastewater services on a consolidated basis. The Company provides such services through the efforts of both PAWC employees and the resources of the Service Company. This consolidation of functions creates opportunities to capture economies of scale that ultimately will drive down costs to customers, which do not exist where water and wastewater operations are fragmented. It is in the long-term best interest of our customers and the Commonwealth of Pennsylvania to adopt policies that encourage the development of these cost-reducing or mitigating economies of scale. The temporary reallocation of revenue requirement between water and wastewater systems is an important piece of that equation.

Capital expansion plans often drive the need for utility rate increases. As PAWC witness Anthony M. Nokovich points out in PAWC Statement No. 4, a significant driver of this rate increase request is PAWC's ongoing infrastructure investment plans. In the short term, capital additions in different parts of the Company's water and wastewater

systems will exhibit peaks and valleys. This can be especially true in newly acquired systems where upfront investment needs may be more significant than in other systems where the Company has been making more modest, annual investments over a longer period of time. Over time, these investment plans will revert to an average long-term investment pattern, and the associated changes in rates will reflect that long-term investment pattern. The initial rate changes in newly acquired systems can be extreme, however, if all of the investments are required to be recovered exclusively from the customers of those systems upfront. A reallocation of a portion of the revenue requirement to a larger customer base can ease the burden on new system customers and further the goal of consolidation and prudent investment in these systems. The long-term benefits of consolidation are already experienced by existing customers, and this proposal allows those benefits to be extended to new customers as well.

Impacts to Customers

Q. What will be the impact of the Company's proposal to reallocate a portion of wastewater revenue requirement to water service customers on the Company's water service bills?

A. Based on the Company's cost of service and proposed customer class revenue allocation in this case, this reallocation results in an increase in residential water volumetric rates of $0.16 per hundred gallons, which would increase the monthly water bill of a Rate Zone 1 residential water customer with an average usage of 3,263 gallons per month by approximately $5.09 per month. In contrast, this reallocation results in lower wastewater residential bills for approximately the same usage level up to $146 per month depending on the rate and location of the customer.

QUANTITATIVE STATISTICAL ANALYSIS OF WATER CONSUMPTION

Introduction

Q. Are there revenue adjustments the Company is proposing in this case that require quantitative analysis of water consumption by PAWC's water customers?

A. Yes. I will explain the modeling used to develop the revenue forecasts for residential, commercial and municipal customers, and in the next section, I will discuss the development of the revenue projections for all customer classes (residential, commercial, industrial, municipal, and sales for resale). For residential, commercial, and municipal customers, the Company is proposing adjustments for the normalization of the actual billing determinants for the historic test year ending June 30, 2025 ("HTY") related to trends in declining use, weather normalization, and the impact of the COVID-19 public health emergency on water consumption for PAWC's water customers. These adjustments require the Company to analyze water consumption and determine (1) if there is a significant and pervasive rate of decline in water use per customer over time; (2) if there are significant relationships between water consumption and weather conditions in the Company's service territory, if weather was different from normal in the HTY period, and assuming both of those conditions exist, if a weather normalization adjustment to usage is appropriate to reflect normal weather conditions for the future test year ending June 30, 2026 ("FTY"), and the fully projected future test year ending June 30, 2027 ("FPFTY"); and (3) if the COVID-19 public health emergency has had a significant impact on water consumption for PAWC's customers, to determine if a COVID-19–related adjustment to usage is appropriate for the HTY and FPFTY.

Q. How do you determine the parameters and relationships necessary to analyze declining water use, weather impacts on water consumption, and the impact of COVID-19 on water consumption for PAWC's customers?

A. The parameters and relationships necessary to analyze declining use, weather, and COVID-19 on water consumption for PAWC's customers are estimated through the use of statistical linear regression modeling.

Review of Methodologies

Q. What is a statistical linear regression model?

A. Statistical linear regression modeling is a commonly used type of mathematical predictive analysis. The overall idea of regression modeling is to examine two things: (1) whether a set of independent explanatory variables do a good job of predicting an outcome (dependent) variable, and (2) which independent explanatory variables are significant predictors of the dependent variable, and in what way in particular do they help predict the results of the dependent variable.

There are three major uses for statistical linear regression analysis. These major uses are: (1) determining the predictive power of independent explanatory variables; (2) forecasting the effect that independent variables have on a dependent variable; and (3) trend forecasting. First, the regression analysis can be used to identify the strength of the effect that independent explanatory variables have on a dependent variable. A typical question is: "What is the strength of the relationship between summer heat, precipitation, and water sales?" Second, the regression analysis can be used to forecast effects or impacts of changes. That is, the regression analysis helps us understand how much the dependent variable changes with a change in one or more of the independent variables. A typical

question is: "What volume of water sales can the Company expect to lose for each inch of rainfall above normal in any given period?" Third, regression analysis can predict trends and future values. The regression analysis can be used to get point estimates of future values of the dependent variable based on assumed values for the independent variables. A typical question can be: "Given current trends in water sales, what can we expect water sales to be each month next year assuming normal weather?"

Q. What does a statistical regression model produce?

A. A statistical linear regression analysis is a way of mathematically validating which independent variables have a significant impact on the dependent variable – i.e., the main factor, or the factor you are trying to better understand or predict. A statistical linear regression model produces an equation that describes a historical relationship between a set of independent variables and a single dependent variable that can be used to forecast future values of the dependent variable based on assumed values of the independent variables. An example of such an equation is shown below:

UPCn = a0 + (a1 x RAINn) + (a2 x CDDn) +
(a3 x COVIDn) + (a4 x TIMEn)

Where:	UPCn =	Use per customer in month n
	RAINn =	Rainfall in month n
	CDDn =	Cooling Degree Days ("CDD") in month n
	COVIDn =	COVID-19 effect in month n (0% to 100%)
	TIMEn =	Year/Month for month n
and:	a0 =	constant term
	a1 =	coefficient for RAIN
	a2 =	coefficient for CDD

a3 = coefficient for COVID-19 impact per customer

a4 = coefficient for TIME (declining use value)

In this example, use per customer is the dependent variable (outcome) and all other variables are independent variables (predictors).

Q. Can statistical linear regression models be used to weather normalize historical water sales for different customer classes?

A. Yes. In the statistical model in the example above, the a1 coefficient for RAIN can be used to estimate the impact of rainfall on use per customer in any given historical period and estimate what the usage per customer would have been if rainfall had been different, especially when actual precipitation was higher or lower than normal. Below is a sample calculation of how weather normalization works with a statistical regression model that uses weather as a strong predictive independent variable that affects the use per customer dependent variable.

IMPACTn = a1 x (ACTUAL RAINn – NORMAL RAINn)

Where: IMPACTn = Weather impact due to abnormal rainfall in period n

ACTUAL RAINn = Actual Rainfall (in inches) in period n

NORMAL RAINn = Average Rainfall (in inches) in period n

If the value of the a1 coefficient for rainfall is -0.30 in this example, actual rainfall for the period is 6 inches and normal rainfall for the period is 4 inches, the weather impact for the period due to higher-than-normal rainfall is a negative 600 gallons per customer, meaning that the Company sold 600 fewer gallons per customer of water than it otherwise would have [-0.30 x (6 – 4) = -0.60]. If there are multiple weather variables in the statistical regression analysis, this calculation is completed separately for each variable and the sum of the calculations is rolled up into a single weather impact. This approach to weather

normalization allows an analyst to independently assess the impact of each weather component, and also allows an analyst to state the weather impacts over time both in terms of consumption and in terms of revenues by multiplying the consumption impact by a volumetric price.

Q. Can statistical linear regression models be used to estimate the impacts of COVID-19 on water sales for different customer classes?

A. Yes. In the statistical model example above, the a3 coefficient for COVID-19 is the estimate of the impact of the COVID-19 public health emergency on monthly use per customer. The historical data set contains a variable for each month that indicates the assumed qualitative level impact from COVID-19 in that month. In all months prior to April 2020, that value was set at 0%. From April 2020 on, that value is set at 100% when maximum COVID-19 impacts are observed, or at a level less than 100% where we see reduced COVID-19 impacts on usage. The coefficient for the COVID-19 impact variable estimates the average monthly use per customer based on the months that have been designated as COVID-19 months. This coefficient can then be used to (1) identify a normal level of usage that is not influenced by the impact of COVID-19, in a manner similar to a normalization calculation that adjusts for the influence on water usage associated with weather conditions that depart from normal, and (2) reflect estimates of future impacts of the COVID-19 public health emergency.

Q. Can these models be used to estimate trends in declining use per customer for different customer classes?

A. Yes. In the same statistical model example represented above, the a4 coefficient for TIME is the estimate of declining use per customer per month. This coefficient measures the rate

of decline in use per customer over the historical data set independent of the effect of any other variable in the model. The historical data set contains a variable for each month that is a timestamp that starts at one for the first month in the dataset and increases by one for every month going forward. This acts as a trend variable for both historical periods in the dataset and future forecast periods. The coefficient for this trend variable is applied to future increasing values of the trend that results in decreasing forecasts of use per customer.

Q. How does one assess the accuracy of a statistical linear regression model?

A. A statistical linear regression model produces a set of statistics that can be used to judge the accuracy and fitness of the model. The most common statistics are (1) the "R-Squared" value, which is a statistical measure in a regression model that determines the proportion of variance in the dependent variable that can be explained by the independent variables, and (2) values and standard deviations for the coefficients, which can be used to determine "t-statistics" and "p-values," which tell how accurately and precisely the different coefficients are being calculated and whether the associated independent variables are strong predictors of the dependent variable.

In the equation described above, the "R-Squared" value is a statistic that measures the percentage of variation from period to period in the dependent variable (water use per customer) that is explained by the mathematical relationship with the independent variables. The R-Squared can range from 0% (no explanatory ability) to 100% (perfect explanatory accuracy). In general, the higher the R-squared, the better the predictive value of the model.

The second major test involves comparisons of the values of each of the model coefficients and their associated standard errors. Because a statistical regression model

estimates an explanatory relationship between a dependent variable and a set of independent variables, there will always be some degree of uncertainty around what that explanatory relationship actually is. As a result, each model coefficient has a level of uncertainty around it, and this level of uncertainty is represented by measuring how many standard errors each coefficient is away from zero, which the model also calculates.

Dividing the value of each coefficient by its standard error yields a t-statistic, which can be used to judge the predictive power of the independent variable that the coefficient represents. For example, in the case of the generic statistical model described above, if the value of the a1 coefficient for rainfall is -0.30 and the standard error for that coefficient is 0.05 (meaning that the real value of the coefficient could be anywhere between -0.35 and -0.25 with -0.30 being the most likely value), the value of the t-statistic is -6.0 (-0.30 divided by 0.05 = 6.0). Generally speaking, t-statistic values greater than 2.0 for positive coefficients or less than -2.0 for negative coefficients indicate an acceptable predictive relationship between that independent variable and the dependent variable of interest. The higher the t-statistic value, the greater the confidence we have in the coefficient as a predictor. Values between 2.0 and -2.0 indicate that the predictive power of that independent variable may not be very strong.

Q. Are there other more qualitative ways to determine whether a statistical linear regression model is accurate and produces reasonable results?

A. Yes. There are also several qualitative ways to determine whether a statistical regression model accurately describes the relationship that a chosen set of independent variables has with the dependent variable:

- **Does the model represent reality?** If it is generally known that water consumption is seasonal and is driven in the summertime by heat and precipitation, it is logical to assume that a statistical model that attempts to describe and predict seasonal water consumption would have explanatory variables related to summer heat and precipitation, and those explanatory variables would be shown to have a strong predictive value in the model. Models that attempt to accurately describe the drivers behind water consumption that do not contain statistically significant coefficients for independent variables that are logically known to drive water consumption are likely not strong predictive models.
- **Are the signs of the coefficients for major independent variables correct?** If water consumption increases in the summertime with increasing heat and decreases in the summertime with increasing precipitation, it is logical to expect that the coefficients for the independent variables that represent summertime heat and summertime precipitation would be positive and negative, respectively.
- **Is the model based on a robust data set?** It is easy for a statistical model with many independent variables and relatively few observations of the dependent variable to accurately explain variation in the dependent variable, but that does not mean that the model has strong predictive power if the data set being analyzed is small in scope. A statistical model that attempts to describe water consumption and that has good predictive explanatory power over multiple years of monthly historical data is very useful and accurate in projecting future trends and in explaining how changes in strong predictive independent variables will affect levels of the dependent variable.

- **Do the impacts on the dependent variable that the model describes make logical sense?** It is possible, outside of a statistical linear regression model, to make ballpark estimates of other facts like the impact of COVID-19 on water consumption and long-term trends in declining use. This can be done with a simple linear plot of annual usage data by year. For example, if a linear plot of annual usage data suggests that there is a downward trend of approximately 1,000 gallons per customer per year, one would expect that a statistical model that is measuring that impact would yield a result that is similar. The same is true when looking at the potential impacts of COVID-19 on water consumption. If a visual examination of data suggests that water use per customer for a commercial class has decreased by 2,000 gallons per customer in 2020 due to the COVID-19 emergency, it is logical to expect a statistical regression model that attempts to statistically measure that impact to yield estimates consistent with that expectation.

Pennsylvania Modeling and Results

Q. Please describe the statistical linear regression model you are using to analyze water consumption data for PAWC.

A. In this proceeding, we are using multiple regression statistical models to analyze use per customer for the residential and commercial classes that relate the dependent variable (i.e., water use per customer) to a collection of independent variables. The models use 120 months of monthly data beginning in July 2015 through June 2025. Each regression model uses independent variables that can be broken down into four categories to explain monthly use per customer. The four categories are:

- **Weather**: The weather variables used in the models are CDDs and precipitation. These weather variables are a weighted average of current month and lagged month weather readings taken by the National Oceanic and Atmospheric Administration at Pittsburgh Allegheny County Airport. This weighted average lagged approach is used to account for the differences between billing month sales and calendar month weather. Coefficients from these variables show the impact of weather on monthly use per customer over the 10-year period. Weather variables are modeled as monthly deviations from normal for each month in the data set (actual weather for the month less normal weather for the month for each individual weather variable). Normal weather is calculated for each month of the year based on the weather over the 10-year period that the historical data spans.

- **Time**: The time variable is a trending variable that notes the passage of time in the model and produces a coefficient that estimates the monthly decline in usage per customer over the 10-year model. The time variable captures the range of conservation efforts that have been implemented by customers over time, such as the installation of more water-efficient fixtures and appliances. Time on its own is of no consequence, but it is a powerful variable because it is the medium for capturing the conservation effect.

- **COVID-19 indicator**: The COVID-19 indicator variable is set at 0% for months prior to April 2020, 100% for the months of April 2020 through November 2020, and 40% for the months from December 2020 through July 2021. The effect of this variable in the model is to look specifically for increases or decreases in use per customer for the April 2020 through July 2021 timeframe that may have happened

due to systemic changes in the amounts of water customers use as a result of the COVID-19 public health emergency.

- **Monthly indicators**: The monthly indicator variables in the model measure structural monthly and/or seasonal changes in use per customer that cannot be explained by any of the other variables in the model.

Q. What information do these models provide that is useful for developing pro forma adjustments to revenues that you are sponsoring in your testimony?

A. Each model produces a set of weather coefficients that can be used to weather-normalize historical sales for the HTY period, a coefficient that indicates the monthly trend in declining use per customer for each class, and a coefficient that shows for each class the average use per customer impact associated with changes in usage due to COVID-19.

Q. You mentioned that you have developed models for customer usage relating to the residential, commercial, and municipal classes. Are you also modeling usage for the industrial and sales for resale customer classes?

A. No. The statistical modeling in this case is only for the residential, commercial, and municipal classes. Usage estimates for the industrial and sales for resale classes are developed based on the HTY, with adjustments to annual usage based on current or expected conditions that are described later in the revenue section of my testimony.

Q. You previously discussed the various statistical tests used for accuracy and predictability. Please discuss the results of these tests for your models and why they are appropriate to use in this proceeding.

A. As shown in Exhibits MWM-3, MWM-4, and MWM-5, the Adjusted R-Squared statistics for the residential usage model is 80%, the Adjusted R-Squared statistic for the commercial

usage model is 83%, and the Adjusted R-Squared statistic for the municipal model is 64%. This indicates that in all models, the explanatory variables (weather, COVID-19 impacts, declining use, etc.) strongly explain the variability in use per customer over time. The values of the coefficients, standard errors, and t-statistics for the major explanatory variables in the models are as follows:

TABLE 6

Residential Model Major Explanatory Variables	Coefficient	Standard Error	t-Statistic
Usage Trend	-0.0028	0.0003	-8.1672
COVID-19 Impact	0.2700	0.0450	6.0034
Precipitation	-0.0271	0.0127	-2.1286
CDD	0.0012	0.0006	2.0134

TABLE 7

Commercial Model Major Explanatory Variables	Coefficient	Standard Error	t-Statistic
Usage Trend	-0.0261	0.0026	-10.0489
COVID-19 Impact	-2.1369	0.3457	-6.1809
Precipitation	-0.2033	0.1003	-2.0269

TABLE 8

Municipal Model Major Explanatory Variables	Coefficient	Standard Error	t-Statistic
Usage Trend	-0.0088	0.0150	-0.5866
COVID-19 Impact	-17.9833	2.0001	-8.9910
Precipitation	-1.0301	0.5124	-2.0103

The statistics for the individual explanatory independent variables above show a high degree of explanatory power with all parameters having t-statistics all outside of the +/- 2.00 range apart from the usage trend variable for the municipal class, which is not statistically significant. The signs for the precipitation variables are negative as expected, meaning that more rainfall over a summer period results in less seasonal water usage from our residential customers. The signs for the CDD variable is positive, which indicates that

the hotter the weather gets in the summer, the more water customers use, which is expected, and the COVID-19 impact variable indicates that residential usage went up as a result of COVID-19 and commercial and municipal usage went down. The sign for the declining use variable for the residential and commercial classes are negative and are statistically significant, which means that there is a pervasive decline in use per customer for residential and commercial customers over the 10-year historical period.

Q. Please describe specifically how you are modeling the effect of the COVID-19 pandemic in your statistical analysis.

A. As stated previously, the COVID-19 indicator variable in each model is set at 0% for months prior to April 2020, 100% for the months of April 2020 through November 2020, and 40% for the months from December 2020 through July 2021. The effect of this variable in the model is to look specifically for increases or decreases in use per customer for April 2020 through July 2021, which may have happened due to systemic changes in the amounts of water customers used as a result of the COVID-19 public health emergency.

Q. Based on this information, what assumptions are you making going forward regarding the impacts on customer usage related to the COVID-19 pandemic?

A. The Company's forecast of use per customer includes no ongoing impacts related to the COVID-19 pandemic, meaning that impacts for each of the residential, commercial, and municipal classes are forecasted to be zero, and usage is expected to revert back to the underlying trend seen before the pandemic.

Declining Usage Discussion

Q. Your regression models show a trend of declining use per customer. What is the amount of declining use your models have identified?

A. The annual amount of declining use identified for residential customers is approximately 400 gallons per year per customer. The annual amount of declining use identified for commercial customers is approximately 3,150 gallons per year per customer. The annual amount of declining use identified for municipal customers is approximately 1,270 gallons per year per customer.

Q . Why do you believe that declining use is a valid trend for residential and commercial customers that will continue?

A. Consumption patterns for the Company's customers are similar to those for other American Water operating companies, which have experienced a decline in consumption per customer over the last 10 years. According to the 2010 Water Research Foundation report, "many water utilities across the United States and elsewhere are experiencing declining water sales among households." The report further states: "A pervasive decline in household consumption has been determined at the national and regional levels."[2]

Q. What is causing the decline in customers' usage?

A. Several factors drive the decline in usage. These factors include the incremental introduction of low-flow fixtures and appliances, new regulations that lead to further reductions in fixture flow rates, conservation programs, and public initiatives that have led to greater consumer water conservation awareness.

[2] Coomes, Paul et al., *North America Residential Water Usage Trends Since 1992* – Project #4031, p. 1 (Water Research Foundation, 2010).

Plumbing fixtures such as toilets, showerheads, and faucets available to consumers today are more water-efficient than those fixtures manufactured in the past. Similarly, appliances such as dishwashers and washing machines are also more water efficient. When a customer replaces an older toilet, washing machine, or dishwasher with a new unit, the new unit will almost certainly use less water than the one it replaced. Similarly, the construction of new homes results in the installation of water-efficient fixtures meeting new, more efficient, regulatory standards.

Q. How much water do the new fixtures and appliances save?

A. The Energy Policy Act of 1992 mandated the manufacture of water-efficient toilets, showerheads, and faucet fixtures. For example, a toilet manufactured after 1994 must use no more than 1.6 gallons per flush, compared to a pre-1994 toilet, which typically used from 3.5 to 7 gallons per flush. In fact, toilets using only 1.28 gallons per flush or less are becoming more prevalent in the marketplace. Replacing an old toilet with a new one, therefore, can save from 2 gallons to nearly 6 gallons per flush.

The Energy Independence & Security Act of 2007, which established stringent efficiency standards for dishwashers and washing machines, has further reduced indoor water consumption. Dishwashers manufactured after 2009 and washing machines manufactured after 2010 must use 54% and 30% less water, respectively. All other factors being equal, a typical residential household in a new home constructed in 2015, with water-efficient toilets, washing machines, dishwashers, and other fixtures, uses approximately 35% less water for indoor purposes than a non-retrofitted home built prior to 1994.

Q. Are there other factors contributing to the continued decline in water consumption patterns?

A. Yes. Programs to raise customer awareness and interest in the benefits of conserving water and energy continue to increase. As awareness of water and energy efficiency increases, customers may decide to replace a fixture or appliance even before it has broken. Additionally, customers may further reduce consumption by changing their household water use habits in other various ways.

Q. Do you expect the trend of declining usage to continue in the future?

A. Yes. Water-efficient fixtures and other drivers such as conservation education and government-mandated standards will continue to drive further efficiency into residential and nonresidential usage per customer. In fact, the trend is well established and continues to affect water usage on the Company's system, as well as most water utilities across the United States. The rate of the continued trend is dependent on the pace of fixture replacement within the Company's footprint, as well as the broadening acceptance of a conservation ethic through customer and business awareness programs, government conservation policy, and similar behavior modification–related programs.

Technology is now available for newer, more water-efficient products that further improve on Energy Policy Act levels, and there has been a growing movement to codify these more stringent specifications. The introduction of progressive code modifications – such as the International Code Council's International Green Construction Code and the International Association of Plumbing and Mechanical Officials Green Plumbing and Mechanical Code Supplement (2011) – support uniform implementation of increased water efficiency standards. An article in the June 2012 issue of the AWWA Journal titled

"Insights into declining single-family residential water demands" recognizes this decline in water consumption: "[r]educed residential demand is a cornerstone of future urban water resource management. Great progress has been made in the last 15 years and the industry appears poised to realize further demand reductions in the future."[3] The trend of declining water consumption based on improved water efficiency has continued over time.

Conclusions

Q. Normalizing historical usage for weather and the COVID-19 emergency, what has the overall trend been for use per customer for the residential, commercial, and municipal classes?

A. The statistical analysis of usage for the residential, commercial, and municipal classes shows that once weather effects and the one-time effects of COVID-19 have been accounted for, there is a significant downward trend in usage for these customer classes. The charts below show use per customer for each class for the 10 years ending June 2025, adjusted for the weather impacts and COVID-19 impacts that I previously described in my testimony.

[3] DeOreo, W. and Mayer, P., American Water Works Association Journal, vol. 104, issue 6 (June 2012), http://apps.awwa.org/WaterLibrary/showabstract.aspx?an=JAW_0076117.

Chart 1

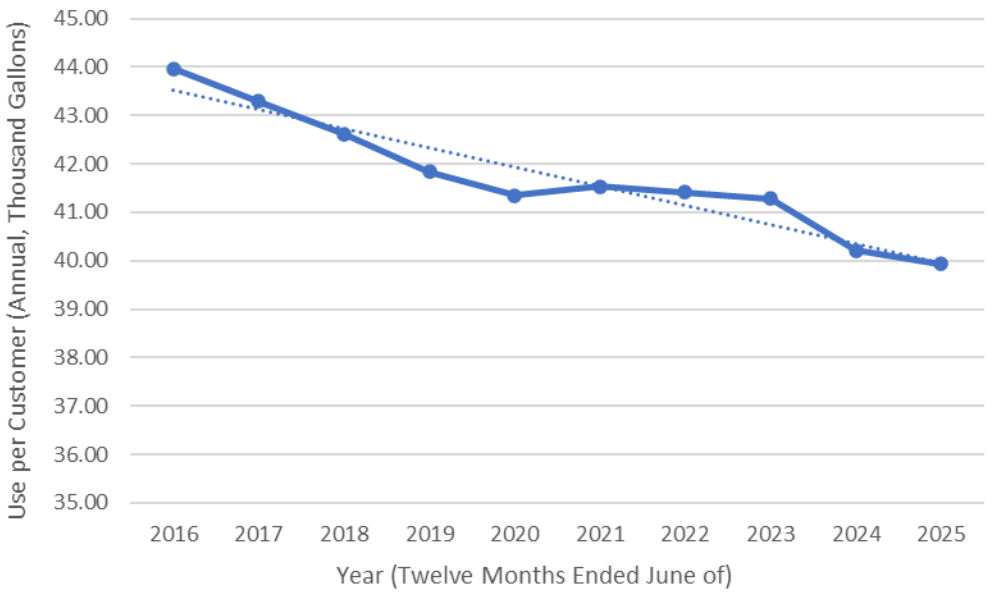
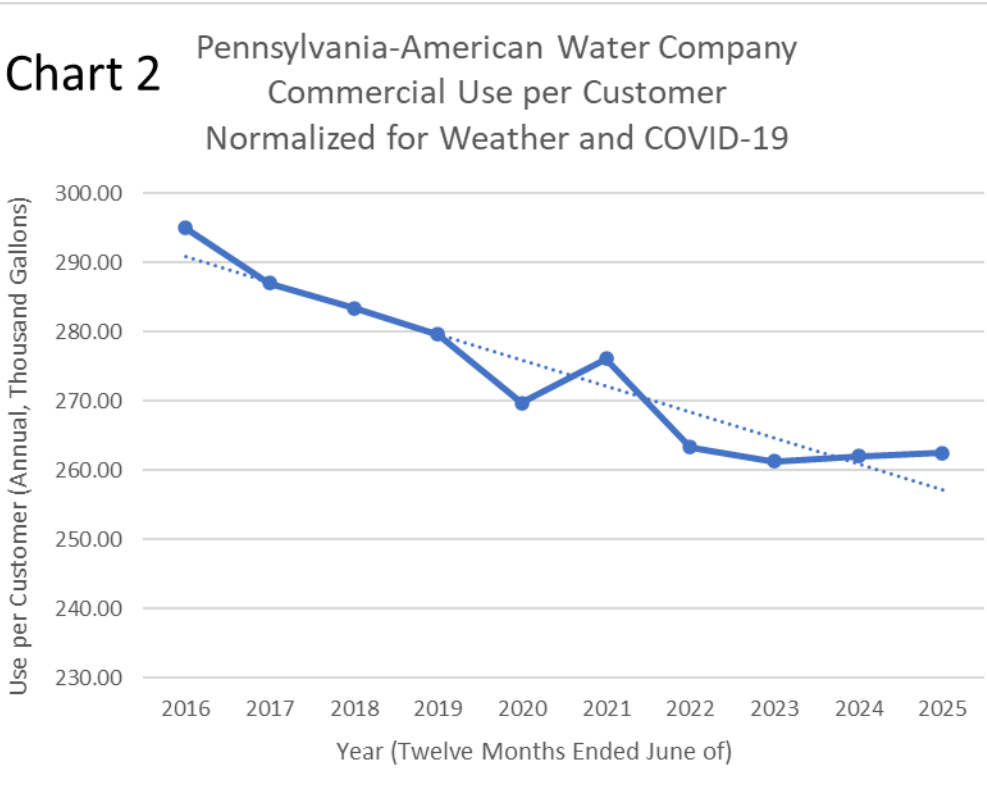
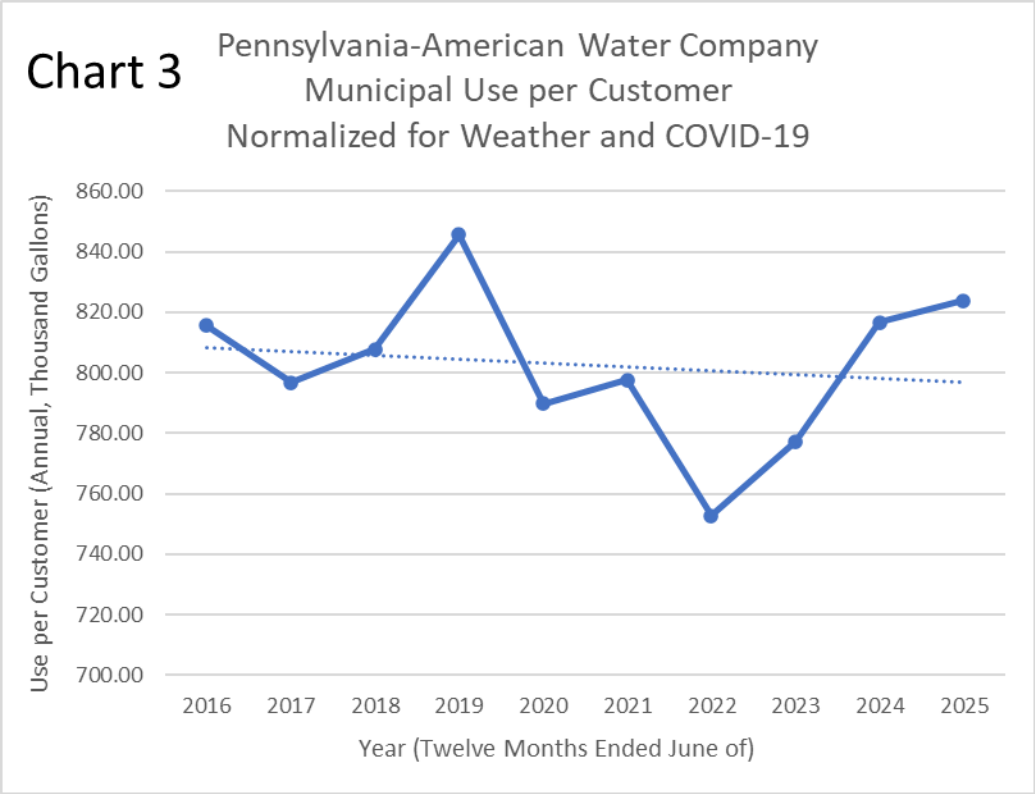


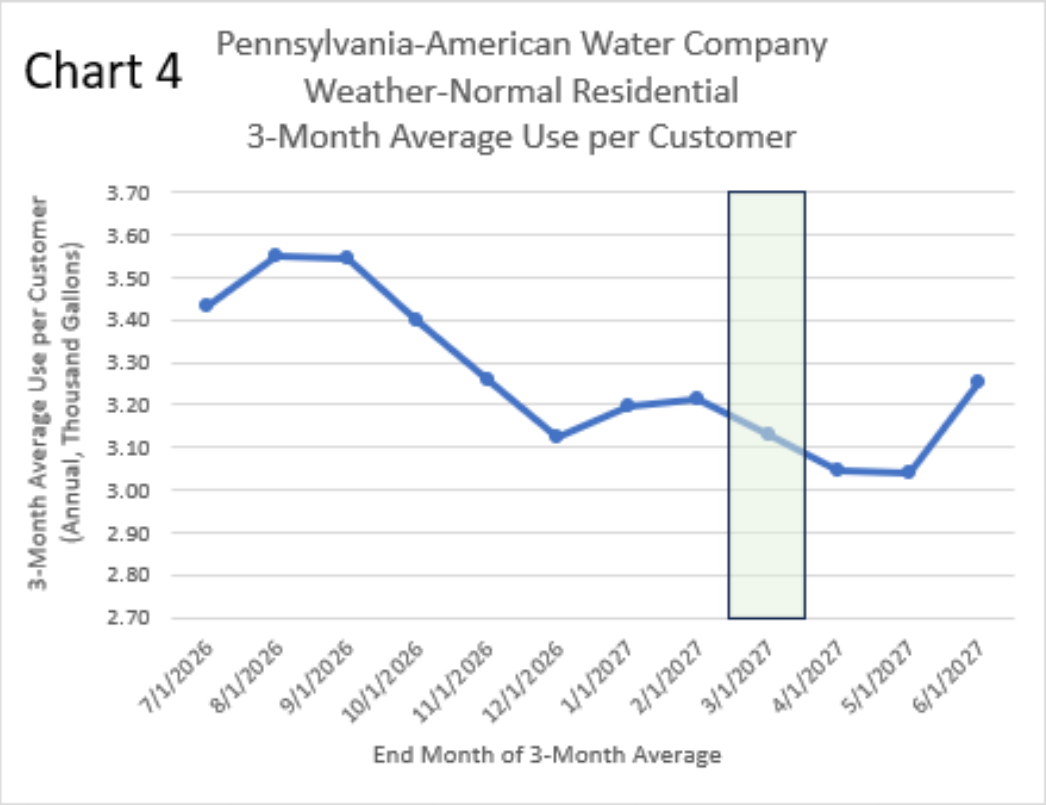
Chart 2





Q. Does the data support the Company's deduct mechanism proposal that includes the Company's deduct adjustment proposal for wastewater service rate design?

A. As described above, the Company is proposing a deduct adjustment to prevent customers being charged for wastewater service based on metered water usage that is not actually going through the wastewater system. The months to be used in the winter average are January, February, and March. Chart 4 shows how a 3-month average ending in March compares to the other months of the year. Notably, 3-month averages including months in the middle of the summer are much higher than the proposed 3-month average. While the proposed 3-month average is not the lowest in Chart 4 on a weather-normal basis, it should be expected to have less variability due to weather impacts than a 3-month average that includes months in the spring or fall.



Q. What conclusions do you draw from these charts and your supporting analysis?

A. The charts and the supporting analysis demonstrate that there has been a significant and pervasive decline in normalized use per customer for the residential, commercial and municipal customers in the PAWC service territory. The Company's modeling normalizes for weather and COVID-19 and shows that there has been a pervasive decline in usage for these classes over the past 10 years. The historical trends in adjusted monthly use per customer for the residential, commercial and municipal classes will continue through the relevant periods going forward. There is also a difference between winter and non-winter billed usage that should be considered in rate design. Currently, the Company has wastewater customers in many rate zones paying volumetric rates based on billed water usage even if that usage is for irrigation or outdoor activities.

REVENUE CALCULATIONS

General Calculations

Q. Please explain the development of pro forma revenues as set forth in Exhibit No. 3-A for Water Operations.

A. The process of developing the Company's revenue claim begins with revenues recorded on the Company's books of account at June 30, 2025, to which various adjustments were made. Exhibit No. 3-A shows a summary of the development of pro forma revenues for Water Operations under present and proposed rates for the HTY, FTY, and FPFTY periods.

Additionally, for each of the test years, Exhibit No. 3-A includes a schedule showing operating revenues by customer classification, as well as a schedule showing a summary of the various adjustments made to book operating revenues to arrive at pro forma operating revenues under present rates.

Q. Does Exhibit No. 3-A show a similar development of pro forma revenues for revenue requirements other than for water operations?

A. Yes. The revenue schedules described above are also provided for the four wastewater revenue requirements:

- Wastewater SSS General Operations
- Wastewater CSS Operations
- BASA WW Operations
- Elizabeth Borough WW CSS Operations

Q. Please explain the various adjustments to the Company's book revenues that were made to develop pro forma sales and revenues under present and proposed rates for the Company's water and wastewater operations.

A. The following adjustments were made to per book revenues by class:

- Adjustment 2a: Tax Cuts and Job Act ("TCJA") and Excess Accumulated Deferred Income Tax ("EADIT") Surcharge Adjustment
- Adjustment 2b: Unbilled Revenue Adjustment
- Adjustment 2c: DSIC Annualization Adjustment
- Adjustment 2d: Arrearage Management Plan ("AMP") Deferred Revenue Adjustment
- Adjustment 2e: Annualization of Base Year Rate Changes
- Adjustment 2f: Private Fire Adjustment
- Adjustment 2g: Public Fire Adjustment
- Adjustment 2h: Changes in Customers
- Adjustment 2i: Usage Trend Adjustment
- Adjustment 2j: Non-Residential Fixed Charge Normalization Adjustment
- Adjustment 2k: Specific Contract Customer Adjustment
- Adjustment 2l: Rental Income Adjustment
- Adjustment 2m: Intercompany Rental Adjustment
- Adjustment 2n: Usage Data Revenue Adjustment
- Adjustment 2o: Industrial Pretreatment Program ("IPP") Adjustment
- Adjustment 2p: Annualization Adjustment for Farmington Water
- Adjustment 2q: Annualization Adjustment for Farmington WW
- Adjustment 2r: Annualization Adjustment for East Dunkard Water

- Adjustment 2s: Annualization Adjustment for Audubon Water
- Adjustment 2t: Annualization Adjustment for BASA WW
- Adjustment 2u: Annualization Adjustment for Sadsbury WW
- Adjustment 2v: Annualization Adjustment for WW SSS Rate Zone 1 EDUs
- Adjustment 2w: Normalization Adjustment for Plant Idling
- Adjustment 2x: Acquisition Adjustment for Manwalamink Water
- Adjustment 2y: Acquisition Adjustment for Manwalamink WW
- Adjustment 2z: Acquisition Adjustment for Appalachian Water
- Adjustment 2za: Acquisition Adjustment for Corner Water
- Adjustment 2zb: Acquisition Adjustment for EBMA WW
- Adjustment 2zc: Late Payment Fees

Description of Adjustments

Q. Please describe the TCJA and EADIT Surcharge Adjustment in Schedule 2a.

A. The TCJA and EADIT Surcharge adjustment is made to eliminate booked revenues for the HTY period associated with the TCJA tax credit and EADIT surcharge revenues. The amount of the adjustments for Water Operations is ($1,500,952). The amount of the adjustment for Wastewater SSS General Operations is ($84,026). The amount of the adjustment for Wastewater CSS Operations is ($61,805).

Q. Please describe the Unbilled Revenue Adjustment in Schedule 2b.

A. The Unbilled Revenue adjustment is made to eliminate unbilled revenues that were accrued for the HTY period. The amount of the adjustment for Water Operations is ($9,834,285). The amount of the adjustment for Wastewater SSS General Operations is ($108,968). The

amount of the adjustment for CSS Operations is ($243,272). The amount of the adjustment for BASA WW Operations is ($654,354).

Q. Please describe the DSIC Annualization Adjustment in Schedule 2c.

A. The DSIC Annualization adjustment is made to eliminate the DSIC revenues per book for the HTY period, in order to reset the DSIC to zero. The FPFTY pro forma revenue adjustment is to annualize the DSIC revenues for the FPFTY period based on the Company's pro forma level rate of 1.88% for water and 0.96% for wastewater. The adjustments by year and by system are as follows:

TABLE 9

DSIC Adjustments	**HTY**	**FPFTY**
Water Operations	($2,061,585)	$16,843,941
Wastewater SSS General Operations	($74,468)	$991,201
Wastewater CSS Operations	($134,085)	$809,543
BASA WW Operations	($4,360)	$120,539
Total	**($2,274,498)**	**$18,765,224**

Q. Please describe the AMP Deferred Revenue and Residential Sales Billed Paperless Bill Credits Revenue Adjustment in Schedule 2d.

A. The AMP Deferred Revenue and Residential Sales Billed Paperless Bill Credits Revenue adjustment is made to remove Arrearage Management Program ("AMP") and paperless bill revenue credits booked in residential revenue accounts for the HTY period. The amount of the adjustments for Water Operations is $1,140,855. The amount of the adjustment for Wastewater SSS General Operations is $125,805.

Q. Please describe the Base Year Rate Annualization Adjustment in Schedule 2e.

A. This revenue adjustment is made to revenues for the HTY period to reflect the annualization of new base rates for water and wastewater service that took effect on August 7, 2024. The adjustments by customer class and system are as follows:

TABLE 10 Class Adjustments	Water	Wastewater SSS	Wastewater CSS	BASA WW
Residential	$19,331,182	$11,262,261	$1,576,483	($1,312)
Commercial	$4,860,097	$5,265,885	$619,933	$24,204
Industrial	$976,496	$213,574	$66,476	$0
Municipal	$589,781	$278,551	$26,542	$3,052
Sales for Resale	$63,780			
Unmetered Sales	$570			
Bulk		$451,642	$32,302	$0
Total	**$25,821,907**	**$17,471,914**	**$2,321,735**	**$25,943**

Q. Please describe Private Fire Adjustment in Schedule 2f.

A. This adjustment is being made to reflect the annualization of private fire revenues for the HTY and FTY periods. This revenue adjustment is being made to reflect the annualization of new rates for private fire service that took effect in August 2024 including Audubon fire services. The revenue adjustment for the FTY period includes additional annualization of private fire services based upon the number of customers receiving such service as of June 30, 2025. The total adjustment is $200,448 for the HTY period and ($10,657) for the FTY period.

Q. Please describe the Public Fire Adjustment in Schedule 2g.

A. This adjustment is being made to reflect the annualization of new rates that took effect in August 2024 for public fire service based on the number of customers and hydrants as of June 30, 2025. The revenue adjustment for the HTY period is $258,038.

Q. Please describe the Customer Change Adjustment in Schedule 2h.

A. This adjustment is being made to reflect expected increases in the number of residential and commercial customers for water and wastewater service exclusive of acquisitions. The historic revenue adjustment reflects the change in revenue associated with the average number of customers for the HTY period. The future and fully forecasted revenue

adjustments reflect customer growth in the residential and commercial classes from the HTY period and is estimated based on a two-year historical growth pattern in these customer classes. The revenue adjustments themselves were calculated by applying the average annual consumption per residential and commercial customer to projected increases in customers for the FTY and FPFTY periods. The total adjustments by class are as follows:

TABLE 11
Customer Growth Adjustment

Water Service	**HTY**	**FTY**	**FPFTY**
Residential	$921,967	$1,480,437	$2,960,875
Commercial	$984,273	$650,323	$1,300,647
Total	**$1,906,240**	**$2,130,761**	**$4,261,521**

TABLE 12
Customer Growth Adjustment

SSS Wastewater Service	**HTY**	**FTY**	**FPFTY**
Residential	($55,471)	($5,160)	($10,320)
Commercial	$464,781	632,922	$1,265,845
Total	**$409,310**	**$627,762**	**$1,255,525**

TABLE 13
Customer Growth Adjustment

CSS Wastewater Service	**HTY**	**FTY**	**FPFTY**
Residential	$76,124	$147,989	$295,978
Commercial	$139,756	$122,317	$244,634
Total	**$215,880**	**$270,306**	**$540,612**

Q. Please describe the Usage Trend Adjustment in Schedule 2i.

A. This adjustment is being made to reflect changes in usage for residential, commercial, and municipal customers that I have described previously in testimony. These changes incorporate weather normalization, COVID-19 normalization, and adjustments for trends in declining use that I have previously described. The adjustments apply to both water and

wastewater operations. The revenue adjustments are made by multiplying usage adjustments by expected customer counts, breaking out the resulting total adjustments in usage for these classes by rate step, and applying rates to the resulting adjustments in order to determine the revenue adjustments for the HTY, FTY, and FPFTY periods. The total adjustments by class are as follows:

TABLE 14
Usage Trend Adjustment

Water Service	**HTY**	**FTY**	**FPFTY**
Residential	($2,843,735)	($4,255,165)	($4,610,475)
Commercial	($811,378)	($6,872,162)	($2,225,297)
Municipal	($587,602)	($736,444)	($32,778)
Total	**($4,242,715)**	**($11,863,771)**	**($6,868,550)**

TABLE 15
Usage Trend Adjustment

SSS Wastewater Service	**HTY**	**FTY**	**FPFTY**
Residential		($475,730)	($513,020)
Municipal		($678,360)	($218,385)
Commercial		($58,793)	($2,616)
Total		**($1,212,883)**	**($734,021)**

TABLE 16
Usage Trend Adjustment

CSS Wastewater Service	**HTY**	**FTY**	**FPFTY**
Residential		-$363,086	-$391,546
Municipal		-$777,637	-$250,348
Commercial		-$42,551	-$1,893
Total		**-$1,183,274**	**-$643,787**

Q. Please describe the Fixed Charge Normalization Adjustment in Schedule 2j.

A. This adjustment is to annualize wastewater revenues for several customers of Wastewater SSS General Operations to reflect amounts of fixed charges that are multiples of twelve. The total water adjustment for Wastewater SSS General Operations for the HTY period is $32,304.

Q. Please describe the Specific Contract Customer Adjustments in Schedule 2k.

A. The adjustments to revenues in Schedule 2k are for specific and individual Industrial Standby and Resale Standby water customers and wastewater bulk customers to account for changes in rates and terms per specific contract agreements. The total adjustments for the HTY, FTY, and FPFTY periods for water customers are ($5,583), $172,260, and $197,526, respectively. The SSS wastewater adjustment for the FPFTY period is $451,064.

Q. Please describe the Rental Income Adjustment in Schedule 2l.

A. The Company receives money from cellular phone providers for the lease of space on top of its water towers for the placement of antennas. An adjustment is being made, which represents the difference between revenues that were recorded for the HTY period for cell tower rental income and revenues expected to be recorded as cell tower rental income for the FTY and FPFTY periods. These adjustments are $19,851 and $19,963, respectively. Additionally, the Company receives money for the rights to land that it owns for tree harvesting. This revenue income is expected to end in 2026. This income adjustment related to timber rights income for the FTY and FPFTY periods are each ($70,800). The total combined adjustments for the FTY and FPFTY periods are ($50,949) and ($50,837), respectively. These adjustments are made only to revenue for water operations.

Q. Please describe the Intercompany Rental Adjustment in Schedule 2m.

A. PAWC charges AWWSC for Service Company employees that work in PAWC's Stafford Avenue and Mechanicsburg offices. An adjustment is being made, which represents the difference between revenues that were recorded for the HTY period and the revenue that is expected to be recorded as intercompany office rental income in 2026 and 2027 from

this agreement. The reduction in revenue is expected to be $19,117. This adjustment is made only to revenue for water operations.

Q. Please describe the Usage Data Revenue Adjustment in Schedule 2n.

A. The Company supplies water usage data to certain municipalities so that these municipalities can bill their residents for sewer service. The Company made an adjustment to 2025 book revenues for the provision of usage data to include revenues from a new locality using the service. This adjustment for 2025 was to reduce usage data revenue by $502. The Company increases these fees annually based on changes in the Consumer Price Index ("CPI"). An adjustment is being made for 2026 and 2027 revenues to reflect a CPI change of 3.12% in those years, which is based on a historical average change in the CPI from January 2023 through December 2024. The adjustment amount for the FTY period is to increase usage data revenue by $15,038. The adjustment amount for the FPFTY period is to increase usage data revenue by $15,507. This adjustment is made only to revenue for water operations.

Q. Please describe the IPP Adjustment in Schedule 2o.

A. The IPP Surcharge wastewater revenue adjustment is made to account for the change in the Company's IPP surcharge and to reflect all IPP revenues in the Other WW Revenue account. The revenue adjustments by customer class for the HTY period are as follows.

TABLE 17 IPP Adjustments	Wastewater SSS	Wastewater CSS	BASA WW
Residential	$110	($9)	$0
Commercial	($29,757)	($41,868)	$0
Industrial	($69,392)	($9,711)	$0
Municipal	$0	$0	$0
Miscellaneous / Bulk	($124,302)	$0	$0
Other WW Revenue	($127,233)	$12,430	$5,700
Total	**($350,575)**	**($39,159)**	**$5,700**

Q. Please describe the Annualization Adjustment for Farmington Water in Schedule 2p.

A. On November 21, 2024, the Company closed on the acquisition of the Farmington Township water and wastewater systems and began providing direct service to those systems' customers. This adjustment annualizes the water revenues associated with this acquisition. The annualization is based on EDU counts by customer class as of June 2025. The revenue adjustment amount for the HTY period is $176,516.

Q. Please describe the Annualization Adjustment for Farmington Wastewater in Schedule 2q.

A. On November 21, 2024, the Company closed on the acquisition of the Farmington Township water and wastewater systems and began providing direct service to those systems' customers. This adjustment annualizes the wastewater revenues associated with this acquisition. The annualization is based on EDU counts by customer class as of June 2025. The revenue adjustment amount for the HTY period is $127,615.

Q. Please describe the Annualization Adjustment for East Dunkard Water in Schedule 2r.

A. In April 2025, the Company closed on the acquisition of the water assets of the East Dunkard Water Authority. The revenue adjustment for the HTY period annualizes

revenues to reflect a full 12 months of billing of East Dunkard customers. The revenue adjustment for the HTY period is $1,415,551.

Q. Please describe the Annualization Adjustment for Audubon Water in Schedule 2s.

A. In May 2025, the Company completed its acquisition of the Audubon Water Company. The revenue adjustment for the HTY period annualizes revenues to reflect a full 12 months of billing of Audubon customers. The revenue adjustment for the HTY period is $2,418,441.

Q. Please describe the Annualization Adjustment for BASA Wastewater in Schedule 2t.

A. In October 2024, the Company closed on the acquisition of the BASA wastewater utility property and began providing service to these customers. The annualization is based on EDU counts by customer class as of June 2025. The adjustment for revenues for the HTY period is $5,091,521.

Q. Please describe the Annualization Adjustment for Sadsbury Wastewater in Schedule 2u.

A. In November 2024, the Company closed on the acquisition of the wastewater utility property of the Sadsbury Township Municipal Authority and began providing service to these customers. The annualization is based on EDU counts by customer class as of June 2025. The adjustment for revenues for the HTY period is $200,247.

Q. Please describe the Annualization Adjustment for Wastewater SSS Rate Zone 1 EDUs in Schedule 2v.

A. The adjustments to revenues in Schedule 2v are for the annualization of EDU counts in the Wastewater SSS General Operations' Rate Zone 1. As part of an initiative to update customer EDU counts, of which some were previously understated, EDU levels were

updated to reflect more accurate data. Inorganic growth of EDU counts in excess of the customer growth calculations in Schedule 2h was annualized based on EDU counts as of September 2025. The SSS wastewater adjustment for the FTY period, reflecting the updated EDU counts, is $511,867.

Q. Please describe the Normalization Adjustment for Plant Idling in Schedule 2w.

A. The adjustments to revenues in Schedule 2w are for the normalization of annual usage related to a plant in water's Rate Zone 1 that idled on June 30, 2025. Usage was based on usage levels of the associated accounts as of September 2025. The water adjustment for the FTY period is ($438,527).

Q. Please describe the Annualization Adjustment for Manwalamink Water in Schedule 2x.

A. In June 2025, the Company completed its acquisition of Manwalamink Water and Sewer Company's water and wastewater systems and began providing service to those systems' customers. This adjustment annualizes the water revenues associated with this acquisition and is based on the Company's estimate of the annualized revenues that will be produced based on the number of meter counts by meter size as of July 2025. The net adjustment for revenues for the FTY period is $422,381.

Q. Please describe the Annualization Adjustment for Manwalamink Wastewater in Schedule 2y.

A. In June 2025, the Company completed its acquisition of Manwalamink Water and Sewer Company's water and wastewater systems and begin providing service to those systems' customers. This adjustment annualizes the wastewater revenues associated with this acquisition and is based on the Company's estimate of the annualized revenues that will be

produced based on the number of metered customers as of July 2025. The net adjustment for revenues for the FTY period is $503,249.

Q. Please describe the Acquisition Adjustment for Appalachian Water in Schedule 2z.

A. On October 27, 2025, the Company closed on the acquisition of Appalachian Utilities, Inc. and began providing service to these customers. This adjustment is based on the Company's estimate of the annualized revenues that will be produced following the recent closing of this acquisition. The adjustment for revenues for the FTY period is $719,850.

Q. Please describe the Acquisition Adjustment for Corner Water in Schedule 2za.

A. In November 2025, the Company anticipates it will close on the acquisition of the Corner Water Supply and Service Corporation and begin providing service to these customers. This adjustment is based on the Company's estimate of the annualized revenues that will be produced following the closing of this acquisition. The adjustment for revenues for the FTY period is $417,239.

Q. Please describe the Acquisition Adjustment for EBMA in Schedule 2zb.

A. In December 2025, the Company anticipates it will close on the acquisition of the wastewater system assets of the Elizabeth Borough Municipal Authority in Allegheny County and begin providing direct service to these customers as well as indirect service to additional customers through bulk connections. This adjustment is based on the Company's estimate of the annualized revenues that will be produced following the closing of this acquisition. The adjustment for revenues for the FTY period is $1,758,126.

CONCLUSION

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Max McClellan**, hereby state that the facts set forth in the pre-marked Statement No. 10 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Max McClellan

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 1 - PAWC

Residential		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	18.80	$	20.00	$	1.20	6.4%
3/4 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 1/2 - Meter	$	18.80	$	20.00	$	1.20	6.4%
2 - Meter	$	127.00	$	131.70	$	4.70	3.7%
3 - Meter	$	236.80	$	245.50	$	8.70	3.7%
4 - Meter	$	296.80	$	307.70	$	10.90	3.7%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.40	$	891.70	$	31.30	3.6%
Unmetered Service	$	79.00	$	95.00	$	16.00	20.3%
All Usage (per 100 gallons)	$	1.8772	$	2.3069	$	0.4297	22.9%

Commercial/Municipal		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	19.30	$	20.00	$	0.70	3.6%
3/4 - Meter	$	29.10	$	30.20	$	1.10	3.8%
1 - Meter	$	48.40	$	50.20	$	1.80	3.7%
1 1/2 - Meter	$	79.20	$	82.10	$	2.90	3.7%
2 - Meter	$	127.10	$	131.70	$	4.60	3.6%
3 - Meter	$	236.90	$	245.50	$	8.60	3.6%
4 - Meter	$	296.90	$	307.70	$	10.80	3.6%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.50	$	891.70	$	31.20	3.6%
10 - Meter	$	1,246.40	$	1,291.60	$	45.20	3.6%
12 - Meter	$	1,782.20	$	1,846.80	$	64.60	3.6%
16 - Meter	$	2,423.80	$	2,511.70	$	87.90	3.6%
18 - Meter	$	2,730.20	$	2,829.20	$	99.00	3.6%
20 - Meter	$	3,033.50	$	3,143.50	$	110.00	3.6%
Commercial - First 16,000 gallons	$	1.8033	$	2.1713	$	0.3680	20.4%
Commercial - Over 16,000 gallons	$	1.3523	$	1.6285	$	0.2762	20.4%
Municipal - First 16,000 gallons	$	1.8988	$	1.6157	$	(0.2831)	-14.9%
Municipal - Over 16,000 gallons	$	1.0499	$	1.2118	$	0.1619	15.4%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 1 - PAWC

Industrial		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	28.00	$	28.00	$	-	0.0%
3/4 - Meter	$	42.00	$	42.00	$	-	0.0%
1 - Meter	$	70.00	$	70.00	$	-	0.0%
1 1/2 - Meter	$	140.00	$	140.00	$	-	0.0%
2 - Meter	$	224.00	$	224.00	$	-	0.0%
3 - Meter	$	420.00	$	420.00	$	-	0.0%
4 - Meter	$	701.00	$	701.00	$	-	0.0%
6 - Meter	$	1,401.00	$	1,401.00	$	-	0.0%
8 - Meter	$	2,243.00	$	2,243.00	$	-	0.0%
10 - Meter	$	3,223.00	$	3,223.00	$	-	0.0%
12 - Meter	$	4,625.00	$	4,625.00	$	-	0.0%
First 16,000 gallons	$	1.6720	$	1.9290	$	0.2570	15.4%
Next 584,000 gallons	$	1.2860	$	1.4853	$	0.1993	15.5%
All Over 600,000 gallons	$	1.0022	$	1.1574	$	0.1552	15.5%
Curtailment							
First 16,000 gallons	$	1.6720	$	1.9290	$	0.2570	15.4%
Next 584,000 gallons	$	1.2860	$	1.4853	$	0.1993	15.5%
Next 14,400,000 gallons	$	1.0022	$	1.1574	$	0.1552	15.5%
All Over 15,000,000 gallons	$	0.6001	$	0.6944	$	0.0943	15.7%

Sales to Other Utilities		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	29.10	$	29.10	$	-	0.0%
3/4 - Meter	$	44.00	$	44.00	$	-	0.0%
1 - Meter	$	73.00	$	73.00	$	-	0.0%
1 1/2 - Meter	$	145.00	$	145.00	$	-	0.0%
2 - Meter	$	232.00	$	232.00	$	-	0.0%
3 - Meter	$	436.00	$	436.00	$	-	0.0%
4 - Meter	$	726.00	$	726.00	$	-	0.0%
6 - Meter	$	1,452.00	$	1,452.00	$	-	0.0%
8 - Meter	$	2,325.00	$	2,325.00	$	-	0.0%
10 - Meter	$	3,340.00	$	3,340.00	$	-	0.0%
12 - Meter	$	4,793.00	$	4,793.00	$	-	0.0%
All Usage - Group A	$	1.0072	$	1.2080	$	0.2008	19.9%
All Usage - Group B	$	1.4368	$	1.7230	$	0.2862	19.9%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 1 - PAWC

Public Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Hydrants Prior to 1/1/2000	$	22.86	$	29.42	$	6.56	28.7%
Hydrants at 25% of Cost of Service	$	22.86	$	29.42	$	6.56	28.7%
Bradford Township	$	6.25	$	6.25	$	-	0.0%

Private Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
1	$	5.99	$	8.90	$	2.91	48.6%
1 1/4	$	5.99	$	8.90	$	2.91	48.6%
1 1/2	$	8.63	$	12.80	$	4.17	48.3%
2	$	15.34	$	22.80	$	7.46	48.6%
3	$	34.92	$	51.90	$	16.98	48.6%
4	$	61.49	$	91.40	$	29.91	48.6%
6	$	139.88	$	207.80	$	67.92	48.6%
8	$	248.72	$	369.60	$	120.88	48.6%
10	$	388.48	$	577.20	$	188.72	48.6%
12	$	558.88	$	830.40	$	271.52	48.6%
Hydrants	$	26.89	$	29.42	$	2.53	9.4%
Metered							
1	$	49.12	$	73.00	$	23.88	48.6%
1 1/4	$	49.12	$	73.00	$	23.88	48.6%
1 1/2	$	70.14	$	104.20	$	34.06	48.6%
2	$	112.26	$	166.80	$	54.54	48.6%
3	$	210.47	$	312.70	$	102.23	48.6%
4	$	263.09	$	390.90	$	127.81	48.6%
6	$	394.62	$	586.30	$	191.68	48.6%
8	$	605.10	$	899.10	$	294.00	48.6%
10	$	850.65	$	1,263.90	$	413.25	48.6%
12	$	1,137.06	$	1,689.50	$	552.44	48.6%
Sprinkler - First 200	$	73.21	$	108.80	$	35.59	48.6%
Sprinkler - Over 200	$	0.19	$	0.28	$	0.09	47.4%
Standpipes	$	56.93	$	84.60	$	27.67	48.6%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 2 - Valley

Residential		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	18.80	$	20.00	$	1.20	6.4%
3/4 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 1/2 - Meter	$	18.80	$	20.00	$	1.20	6.4%
2 - Meter	$	127.00	$	131.70	$	4.70	3.7%
3 - Meter	$	236.80	$	245.50	$	8.70	3.7%
4 - Meter	$	296.80	$	307.70	$	10.90	3.7%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.40	$	891.70	$	31.30	3.6%
All Usage (per 100 gallons)	$	1.6276	$	2.3069	$	0.6793	41.7%

Commercial/Municipal		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	19.30	$	20.00	$	0.70	3.6%
3/4 - Meter	$	29.10	$	30.20	$	1.10	3.8%
1 - Meter	$	48.40	$	50.20	$	1.80	3.7%
1 1/2 - Meter	$	79.20	$	82.10	$	2.90	3.7%
2 - Meter	$	127.10	$	131.70	$	4.60	3.6%
3 - Meter	$	236.90	$	245.50	$	8.60	3.6%
4 - Meter	$	296.90	$	307.70	$	10.80	3.6%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.50	$	891.70	$	31.20	3.6%
10 - Meter	$	-	$	1,291.60	$	1,291.60	0.0%
12 - Meter	$	-	$	1,846.80	$	1,846.80	0.0%
Commercial - First 16,000 gallons	$	1.5779	$	2.1713	$	0.5934	37.6%
Commercial - Over 16,000 gallons	$	1.3282	$	1.6285	$	0.3003	22.6%
Municipal - First 16,000 gallons	$	1.5779	$	1.6157	$	0.0378	2.4%
Municipal - Over 16,000 gallons	$	1.3282	$	1.2118	$	(0.1164)	-8.8%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 2 - Valley

Industrial		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	28.00	$	28.00	$	-	0.0%
3/4 - Meter	$	42.00	$	42.00	$	-	0.0%
1 - Meter	$	70.00	$	70.00	$	-	0.0%
1 1/2 - Meter	$	140.00	$	140.00	$	-	0.0%
2 - Meter	$	224.00	$	224.00	$	-	0.0%
3 - Meter	$	420.00	$	420.00	$	-	0.0%
4 - Meter	$	701.00	$	701.00	$	-	0.0%
6 - Meter	$	1,401.00	$	1,401.00	$	-	0.0%
8 - Meter	$	2,243.00	$	2,243.00	$	-	0.0%
10 - Meter	$	-	$	3,223.00	$	3,223.00	0.0%
12 - Meter	$	-	$	4,625.00	$	4,625.00	0.0%
First 16,000 gallons	$	1.6720	$	1.9290	$	0.2570	15.4%
Next 584,000 gallons	$	1.2860	$	1.4853	$	0.1993	15.5%
All Over 600,000 gallons	$	1.0022	$	1.1574	$	0.1552	15.5%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 3 - Turbotville

Residential		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	18.80	$	20.00	$	1.20	6.4%
3/4 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 - Meter	$	18.80	$	20.00	$	1.20	6.4%
1 1/2 - Meter	$	18.80	$	20.00	$	1.20	6.4%
2 - Meter	$	127.00	$	131.70	$	4.70	3.7%
3 - Meter	$	236.80	$	245.50	$	8.70	3.7%
4 - Meter	$	296.80	$	307.70	$	10.90	3.7%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.40	$	891.70	$	31.30	3.6%
Residential - All Usage	$	1.8772	$	2.3069	$	0.4297	22.9%

Commercial/Municipal		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter		$19.30		$20.00	$	0.70	3.6%
3/4 - Meter	$	29.10	$	30.20	$	1.10	3.8%
1 - Meter	$	48.40	$	50.20	$	1.80	3.7%
1 1/2 - Meter	$	79.20	$	82.10	$	2.90	3.7%
2 - Meter	$	127.10	$	131.70	$	4.60	3.6%
3 - Meter	$	236.90	$	245.50	$	8.60	3.6%
4 - Meter	$	296.90	$	307.70	$	10.80	3.6%
6 - Meter	$	444.30	$	460.40	$	16.10	3.6%
8 - Meter	$	860.50	$	891.70	$	31.20	3.6%
10 - Meter	$	1,246.50	$	1,291.60	$	45.10	3.6%
12 - Meter	$	1,782.20	$	1,846.80	$	64.60	3.6%
Commercial - First 16,000 gallons	$	1.5779	$	2.1713	$	0.5934	37.6%
Commercial - Over 16,000 gallons	$	1.3282	$	1.6285	$	0.3003	22.6%
Municipal - First 16,000 gallons	$	1.8988	$	1.6157	$	(0.2831)	-14.9%
Municipal - Over 16,000 gallons	$	1.0499	$	1.2118	$	0.1619	15.4%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 3 - Turbotville

Industrial	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$	28.00	$ 28.00	0.0%
3/4 - Meter	$	42.00	$ 42.00	0.0%
1 - Meter	$	70.00	$ 70.00	0.0%
1 1/2 - Meter	$	140.00	$ 140.00	0.0%
2 - Meter	$	224.00	$ 224.00	0.0%
3 - Meter	$	420.00	$ 420.00	0.0%
4 - Meter	$	701.00	$ 701.00	0.0%
6 - Meter	$	1,401.00	$ 1,401.00	0.0%
8 - Meter	$	2,243.00	$ 2,243.00	0.0%
10 - Meter	$	3,223.00	$ 3,223.00	0.0%
12 - Meter	$	4,625.00	$ 4,625.00	0.0%
First 16,000 gallons	$	1.9290	$ 1.9290	0.0%
Next 584,000 gallons	$	1.4853	$ 1.4853	0.0%
All Over 600,000 gallons	$	1.1574	$ 1.1574	0.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 4 - Farmington

Residential		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Service Charge per EDU	$	67.50			$	(67.50)	-100.0%
5/8 - Meter			$	20.00	$	20.00	0.0%
3/4 - Meter			$	20.00	$	20.00	0.0%
1 - Meter			$	20.00	$	20.00	0.0%
1 1/2 - Meter			$	20.00	$	20.00	0.0%
2 - Meter			$	131.70	$	131.70	0.0%
3 - Meter			$	245.50	$	245.50	0.0%
4 - Meter			$	307.70	$	307.70	0.0%
6 - Meter			$	460.40	$	460.40	0.0%
8 - Meter			$	891.70	$	891.70	0.0%
Residential - First 16,000 gallons	$	-	$	2.3069	$	2.3069	0.0%
Residential - Over 16,000 gallons	$	1.5000	$	2.3069	$	0.8069	53.8%

Commercial/Municipal		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Service Charge per EDU	$	67.50			$	(67.50)	-100.0%
5/8 - Meter				$20.00	$	20.00	0.0%
3/4 - Meter				$30.20	$	30.20	0.0%
1 - Meter				$50.20	$	50.20	0.0%
1 1/2 - Meter				$82.10	$	82.10	0.0%
2 - Meter				$131.70	$	131.70	0.0%
3 - Meter				$245.50	$	245.50	0.0%
4 - Meter				$307.70	$	307.70	0.0%
6 - Meter				$460.40	$	460.40	0.0%
8 - Meter				$891.70	$	891.70	0.0%
10 - Meter				$1,291.60	$	1,291.60	0.0%
12 - Meter				$1,846.80	$	1,846.80	0.0%
Commercial First 5,000 gallons	$	-			$	-	0.0%
Commercial Over 5,000 gallons	$	1.5000			$	(1.5000)	-100.0%
Commercial First 16,000 gallons			$	2.1713	$	2.1713	0.0%
Commercial Over 16,000 gallons			$	1.6285	$	1.6285	0.0%
Municipal First 5,000 gallons	$	-			$	-	0.0%
Municipal Over 5,000 gallons	$	1.5000			$	(1.5000)	-100.0%
Municipal First 16,000 gallons			$	1.6157	$	1.6157	0.0%
Municipal Over 16,000 gallons			$	1.2118	$	1.2118	0.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 4 - Farmington

Industrial		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Service Charge per EDU	$	67.50			$	(67.50)	-100.0%
5/8 - Meter			$	28.00	$	28.00	0.0%
3/4 - Meter			$	42.00	$	42.00	0.0%
1 - Meter			$	70.00	$	70.00	0.0%
1 1/2 - Meter			$	140.00	$	140.00	0.0%
2 - Meter			$	224.00	$	224.00	0.0%
3 - Meter			$	420.00	$	420.00	0.0%
4 - Meter			$	701.00	$	701.00	0.0%
6 - Meter			$	1,401.00	$	1,401.00	0.0%
8 - Meter			$	2,243.00	$	2,243.00	0.0%
10 - Meter			$	3,223.00	$	3,223.00	0.0%
12 - Meter			$	4,625.00	$	4,625.00	0.0%
First 16,000 gallons			$	1.9290	$	1.9290	0.0%
Next 584,000 gallons			$	1.4853	$	1.4853	0.0%
All Over 600,000 gallons			$	1.1574	$	1.1574	0.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 5 - East Dunkard

Residential	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 35.04	$ 20.00	$ (15.04)	-42.9%
3/4 - Meter	$ 35.04	$ 20.00	$ (15.04)	-42.9%
1 - Meter	$ 55.04	$ 20.00	$ (35.04)	-63.7%
1 1/2 - Meter	$ 92.54	$ 20.00	$ (72.54)	-78.4%
2 - Meter	$ 137.54	$ 131.70	$ (5.84)	-4.2%
3 - Meter	$ 257.54	$ 245.50	$ (12.04)	-4.7%
4 - Meter	$ 392.54	$ 307.70	$ (84.84)	-21.6%
6 - Meter	$ 767.54	$ 460.40	$ (307.14)	-40.0%
8 - Meter	$ 1,217.54	$ 891.70	$ (325.84)	-26.8%

Commercial / Municipal	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 35.04	$ 20.00	$ (15.04)	-42.9%
3/4 - Meter	$ 35.04	$ 30.20	$ (4.84)	-13.8%
1 - Meter	$ 55.04	$ 50.20	$ (4.84)	-8.8%
1 1/2 - Meter	$ 92.54	$ 82.10	$ (10.44)	-11.3%
2 - Meter	$ 137.54	$ 131.70	$ (5.84)	-4.2%
3 - Meter	$ 257.54	$ 245.50	$ (12.04)	-4.7%
4 - Meter	$ 392.54	$ 307.70	$ (84.84)	-21.6%
6 - Meter	$ 767.54	$ 460.40	$ (307.14)	-40.0%
8 - Meter	$ 1,217.54	$ 891.70	$ (325.84)	-26.8%
10 - Meter	$ 1,742.54	$ 1,291.60	$ (450.94)	-25.9%
12 - Meter	$ -	$ 1,846.80	$ 1,846.80	0.0%

Industrial	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 35.04	$ 28.00	$ (7.04)	-20.1%
3/4 - Meter	$ 35.04	$ 42.00	$ 6.96	19.9%
1 - Meter	$ 55.04	$ 70.00	$ 14.96	27.2%
1 1/2 - Meter	$ 92.54	$ 140.00	$ 47.46	51.3%
2 - Meter	$ 137.54	$ 224.00	$ 86.46	62.9%
3 - Meter	$ 257.54	$ 420.00	$ 162.46	63.1%
4 - Meter	$ 392.54	$ 701.00	$ 308.46	78.6%
6 - Meter	$ 767.54	$ 1,401.00	$ 633.46	82.5%
8 - Meter	$ 1,217.54	$ 2,243.00	$ 1,025.46	84.2%
10 - Meter	$ 1,742.54	$ 3,223.00	$ 1,480.46	85.0%
12 - Meter	$ -	$ 4,625.00	$ 4,625.00	0.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 5 - East Dunkard

Volumetric Rates		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Residential Usage	$	1.3100	$	2.3069	$	0.9969	76.1%
Commercial - First 16,000 gallons	$	1.3100	$	2.1713	$	0.8613	65.7%
Commercial - Over 16,000 gallons	$	1.3100	$	1.6285	$	0.3185	24.3%
Municipal - First 16,000 gallons	$	1.3100	$	1.6157	$	0.3057	23.3%
Municipal - Over 16,000 gallons	$	1.3100	$	1.2118	$	(0.0982)	-7.5%
Industrial - First 16,000 gallons	$	1.3100	$	1.9290	$	0.6190	47.3%
Industrial - Next 584,000 gallons	$	1.3100	$	1.4853	$	0.1753	13.4%
Industrial - All Over 600,000 gallons	$	1.3100	$	1.1574	$	(0.1526)	-11.6%

Public Fire	Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Hydrants		$	29.42	$	29.42	0.0%

Private Fire	Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Qualified Private Hydrants		$	29.42	$	29.42	0.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 6 - Audubon

Residential	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 16.80	$ 20.00	$ 3.20	19.0%
3/4 - Meter	$ 16.80	$ 20.00	$ 3.20	19.0%
1 - Meter	$ 42.80	$ 20.00	$ (22.80)	-53.3%
1 1/2 - Meter	$ 72.90	$ 20.00	$ (52.90)	-72.6%
2 - Meter	$ 116.40	$ 131.70	$ 15.30	13.1%
3 - Meter	$ 218.60	$ 245.50	$ 26.90	12.3%
4 - Meter	$ 363.90	$ 307.70	$ (56.20)	-15.4%
6 - Meter	$ 727.80	$ 460.40	$ (267.40)	-36.7%
8 - Meter	$ 1,164.60	$ 891.70	$ (272.90)	-23.4%

Commercial/Municipal	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 16.80	$ 20.00	$ 3.20	19.0%
3/4 - Meter	$ 16.80	$ 30.20	$ 13.40	79.8%
1 - Meter	$ 42.80	$ 50.20	$ 7.40	17.3%
1 1/2 - Meter	$ 72.90	$ 82.10	$ 9.20	12.6%
2 - Meter	$ 116.40	$ 131.70	$ 15.30	13.1%
3 - Meter	$ 218.60	$ 245.50	$ 26.90	12.3%
4 - Meter	$ 363.90	$ 307.70	$ (56.20)	-15.4%
6 - Meter	$ 727.80	$ 460.40	$ (267.40)	-36.7%
8 - Meter	$ 1,164.60	$ 891.70	$ (272.90)	-23.4%
10 - Meter	$ 1,410.60	$ 1,291.60	$ (119.00)	-8.4%
12 - Meter	$ -	$ 1,846.80	$ 1,846.80	0.0%

Industrial	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
5/8 - Meter	$ 16.80	$ 28.00	$ 11.20	66.7%
3/4 - Meter	$ 16.80	$ 42.00	$ 25.20	150.0%
1 - Meter	$ 42.80	$ 70.00	$ 27.20	63.6%
1 1/2 - Meter	$ 72.90	$ 140.00	$ 67.10	92.0%
2 - Meter	$ 116.40	$ 224.00	$ 107.60	92.4%
3 - Meter	$ 218.60	$ 420.00	$ 201.40	92.1%
4 - Meter	$ 363.90	$ 701.00	$ 337.10	92.6%
6 - Meter	$ 727.80	$ 1,401.00	$ 673.20	92.5%
8 - Meter	$ 1,164.60	$ 2,243.00	$ 1,078.40	92.6%
10 - Meter	$ 1,410.60	$ 3,223.00	$ 1,812.40	128.5%
12 - Meter	$ 1,935.00	$ 4,625.00	$ 2,690.00	139.0%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 6 - Audubon

Volumetric Rates		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Residential Usage - All Usage	$	0.8619	$	1.1754	$	0.3135	36.4%
Nonresidential Usage - 1st 100,000 g	$	0.8619			$	(0.8619)	-100.0%
Nonresidential Usage - Over 100,000 g	$	0.5723			$	(0.5723)	-100.0%
Nonresidential Usage - 1st 16,000 g			$	1.2000	$	1.2000	0.0%
Nonresidential Usage - Over 16,000 g			$	0.8619	$	0.8619	0.0%

Public Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Hydrants	$	25.70	$	29.42	$	3.72	14.5%

Private Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
1 Unmetered	$	30.80	$	30.80	$	-	0.0%
2 Unmetered	$	48.80	$	48.80	$	-	0.0%
3 Unmetered	$	56.50	$	56.50	$	-	0.0%
4 Unmetered	$	69.40	$	91.40	$	22.00	31.7%
6 Unmetered	$	102.75	$	143.90	$	41.15	40.0%
8 Unmetered	$	167.00	$	233.80	$	66.80	40.0%
10 Unmetered	$	228.60	$	320.00	$	91.40	40.0%
1 Metered	$	30.80	$	45.80	$	15.00	48.7%
2 Metered	$	48.80	$	72.50	$	23.70	48.6%
3 Metered	$	56.50	$	83.90	$	27.40	48.5%
4 Metered	$	69.40	$	103.10	$	33.70	48.6%
6 Metered	$	102.75	$	152.70	$	49.95	48.6%
8 Metered	$	167.00	$	248.10	$	81.10	48.6%
10 Metered	$	228.60	$	339.70	$	111.10	48.6%
Qualified Private Hydrants	$	26.89	$	29.42	$	2.53	9.4%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 7 - Manwalamink

All Charges		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	8.89	$	9.75	$	0.86	9.7%
3/4 - Meter	$	8.89	$	9.75	$	0.86	9.7%
1 - Meter	$	23.71	$	26.05	$	2.34	9.9%
1 1/2 - Meter	$	47.42	$	52.15	$	4.73	10.0%
2 - Meter	$	106.69	$	117.35	$	10.66	10.0%
3 - Meter	$	207.44	$	228.15	$	20.71	10.0%
4 - Meter	$	355.61	$	307.70	$	(47.91)	-13.5%
6 - Meter			$	460.40	$	460.40	0.0%
8 - Meter			$	891.70	$	891.70	0.0%
Residential Usage - 1st 100,000 gallons	$	0.5810	$	0.6385	$	0.0575	9.9%
Residential Usage - Over 100,000 gallons	$	0.4130	$	0.6385	$	0.2255	54.6%
Nonresidential Usage - 1st 100,000 g	$	0.5810	$	0.6385	$	0.0575	9.9%
Nonresidential Usage - Over 100,000 g	$	0.4130	$	0.4530	$	0.0400	9.7%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 8 - Appalachian

All Charges		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	11.28	$	14.70	$	3.42	30.3%
3/4 - Meter	$	16.93	$	22.00	$	5.07	29.9%
1 - Meter	$	28.21	$	36.70	$	8.49	30.1%
1 1/2 - Meter	$	56.43	$	73.40	$	16.97	30.1%
2 - Meter	$	90.29	$	117.40	$	27.11	30.0%
3 - Meter	$	169.30	$	220.10	$	50.80	30.0%
4 - Meter	$	282.16	$	307.70	$	25.54	9.1%
6 - Meter	$	564.33	$	460.40	$	(103.93)	-18.4%
8 - Meter			$	891.70	$	891.70	0.0%
Residential Usage - 1st 16,500 gallons	$	0.7600	$	0.9534	$	0.1934	25.4%
Residential Usage - Over 16,500 gallons	$	0.3540	$	0.9534	$	0.5994	169.3%
Nonresidential Usage - 1st 16,500 g	$	0.7600			$	(0.7600)	-100.0%
Nonresidential Usage - Over 16,500 g	$	0.3540			$	(0.3540)	-100.0%
Nonresidential Usage - 1st 16,000 g			$	0.9534	$	0.9534	0.0%
Nonresidential Usage - Over 16,000 g			$	0.4441	$	0.4441	0.0%

Public Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Hydrants (Borough of Avis)	$	14.40	$	20.20	$	5.80	40.3%
Fire Protection (Pine Creek & Dunnstable)	$	2.40	$	-	$	(2.40)	-100.0%

Private Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
2 Metered	$	21.86	$	32.50	$	10.64	48.7%
3 Metered	$	32.45	$	48.20	$	15.75	48.5%
4 Metered	$	43.73	$	65.00	$	21.27	48.6%
6 Metered	$	65.60	$	97.50	$	31.90	48.6%
8 Metered	$	87.47	$	130.00	$	42.53	48.6%
10 Metered	$	109.34	$	162.50	$	53.16	48.6%
12 Metered	$	131.20	$	194.90	$	63.70	48.6%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 9 - Corner Water

Residential Charges		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	16.88	$	20.00	$	3.12	18.5%
3/4 - Meter	$	16.88	$	20.00	$	3.12	18.5%
1 - Meter	$	24.47	$	20.00	$	(4.47)	-18.3%
1 1/2 - Meter	$	37.46	$	20.00	$	(17.46)	-46.6%
2 - Meter	$	53.01	$	68.90	$	15.89	30.0%
3 - Meter	$	89.34	$	116.10	$	26.76	30.0%
4 - Meter			$	307.70	$	307.70	0.0%
6 - Meter			$	460.40	$	460.40	0.0%
8 - Meter			$	891.70	$	891.70	0.0%

Nonresidential Charges		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
5/8 - Meter	$	16.88	$	20.00	$	3.12	18.5%
3/4 - Meter	$	16.88	$	21.90	$	5.02	29.7%
1 - Meter	$	24.47	$	31.80	$	7.33	30.0%
1 1/2 - Meter	$	37.46	$	48.70	$	11.24	30.0%
2 - Meter	$	53.01	$	68.90	$	15.89	30.0%
3 - Meter	$	89.34	$	116.10	$	26.76	30.0%
4 - Meter			$	307.70	$	307.70	0.0%
6 - Meter			$	460.40	$	460.40	0.0%
8 - Meter			$	891.70	$	891.70	0.0%
Residential Usage - 1st 1,000 gallons	$	-	$	0.3493	$	0.3493	0.0%
Residential Usage - Next 9,000 gallons	$	1.1510	$	1.3972	$	0.2462	21.4%
Residential Usage - Next 110,000 gallons	$	0.9870	$	1.3972	$	0.4102	41.6%
Residential Usage - Over 120,000 gallons	$	0.7840	$	1.3972	$	0.6132	78.2%
Nonresidential Usage - 1st 1,000 g	$	-	$	1.2800	$	1.2800	0.0%
Nonresidential Usage - Next 9,000 g	$	1.1510	$	1.2800	$	0.1290	11.2%
Nonresidential Usage - Next 110,000 g	$	0.9870	$	1.2800	$	0.2930	29.7%
Nonresidential Usage - Over 120,000 g	$	0.7840	$	1.2800	$	0.4960	63.3%

Pennsylvania-American Water Company
Proposed General Water Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 9 - Corner Water

Public Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
Hydrants	$	32.47	$	32.47	$	-	0.0%

Private Fire		Present Rate		Proposed Rate		Dollar Increase	Percent Increase
2 Unmetered	$	2.69	$	3.80	$	1.11	41.3%
3 Unmetered	$	5.68	$	8.00	$	2.32	40.8%
4 Unmetered	$	10.01	$	14.00	$	3.99	39.9%
6 Unmetered	$	22.44	$	31.40	$	8.96	39.9%
8 Unmetered	$	39.88	$	55.80	$	15.92	39.9%
Qualified Private Hydrants	$	22.44	$	29.42	$	6.98	31.1%

Pennsylvania-American Water Company
Proposed General Wastewater Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

SSS Rates (including BASA)

Zone 1 - PAWC	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per EDU	$ 15.00		$ (15.00)	-100.0%
Residential Service Charge per Customer		$ 20.00	$ 20.00	0.0%
Non-Residential Service Charge per EDU	$ 36.70		$ (36.70)	-100.0%
Non-Residential Service Charge per Customer		$ 45.50	$ 45.50	0.0%
Residential Usage (per 100 gallons)	$ 2.9539	$ 3.1446	$ 0.1907	6.5%
Non-Residential Usage (per 100 gallons)	$ 2.1986	$ 2.3417	$ 0.1431	6.5%
Residential Unmetered Flat Rate per EDU	$ 110.00		$ (110.00)	-100.0%
Residential Unmetered Flat Rate per Customer		$ 120.00	$ 120.00	0.0%
Non-Residential Unmetered Flat Rate per EDU	$ 150.00	$ 162.00	$ 12.00	8.0%
Non-Res Upper Pottsgrove Service Charge	$ 36.70	$ 45.50	$ 8.80	24.0%
Non-Res Upper Pottsgrove Volumetric Charge	$ 2.1986	$ 2.3417	$ 0.1431	6.5%

Zone 1a - Royersford	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per Meter	$ 15.00	$ 20.00	$ 5.00	33.3%
Non-Residential Service Charge per Meter	$ 36.70	$ 45.50	$ 8.80	24.0%
Residential Usage (per 100 gallons)	$ 1.4150	$ 2.0334	$ 0.6184	43.7%
Non-Residential Usage (per 100 gallons)	$ 0.7500	$ 1.0890	$ 0.3390	45.2%
Residential Unmetered Flat Rate per EDU	$ 75.00		$ (75.00)	-100.0%
Residential Unmetered Flat Rate per Customer		$ 84.00	$ 84.00	0.0%
Non-Residential Unmetered Flat Rate per EDU	$ 113.00	$ 157.00	$ 44.00	38.9%

Zone 1b - York	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per Customer	$ 15.00	$ 20.00	$ 5.00	33.3%
Residential First 2,000 Gallons	$ 0.7500	$ 1.7345	$ 0.9845	131.3%
Residential All Over 2,000 Gallons	$ 2.9539	$ 3.1446	$ 0.1907	6.5%
Non-Residential Service Charge per Customer	$ 36.70	$ 45.50	$ 8.80	24.0%
Non-Residential First 2,000 Gallons	$ 0.4000	$ 2.3417	$ 1.9417	485.4%
Non-Residential All Over 2,000 Gallons	$ 2.1986	$ 2.3417	$ 0.1431	6.5%
Bulk Set 1 (per 100 gallons)	$ 0.3930	$ 0.4120	$ 0.0190	4.8%
Bulk Set 2 (per 100 gallons)	$ 0.2870	$ 0.3010	$ 0.0140	4.9%

Pennsylvania-American Water Company
Proposed General Wastewater Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

Zone 1c - Foster Township	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Unmetered Flat Rate per EDU	$110.00		$ (110.00)	-100.0%
Residential Unmetered Flat Rate per Customer		$ 120.00	$ 120.00	0.0%
Non-Residential Unmetered Flat Rate per EDU	$150.00	$ 162.00	$ 12.00	8.0%
Butler Township per EDU	$40.00	$ 56.00	$ 16.00	40.0%

Zone 1d - Butler	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Flat Rate Per EDU	$ 45.50		$ (45.50)	-100.0%
Residential Service Charge per Customer		$ 20.00	$ 20.00	0.0%
Residential Usage (per 100 gallons)		$ 1.6058	$ 1.6058	0.0%
Residential Flat Rate Per Customer		$ 70.00	$ 70.00	0.0%
Non-Residential Flat Rate Per EDU	$ 45.50	$ 55.00	$ 9.50	20.9%
Non-Residential Service Charge per Customer		$45.50	$ 45.50	0.0%
Non-Residential Usage (per 100 gallons)		$ 1.7705	$ 1.7705	0.0%
VA Hospital Flat Rate Per EDU	$ -			
VA Hospital Service Charge per Customer		$ 45.50	$ 45.5000	0.0%
VA Hospital Usage (per 100 gallons)		$ 1.6820	$ 1.6820	0.0%

Zone 1e - Sadsbury	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Flat Rate per EDU	$ 128.33	$ 128.33	$ -	0.0%
Non-Residential Flat Rate per EDU	$ 128.33	$ 162.00	$ 33.67	26.2%

Zone 1f - Farmington	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Flat Rate Per EDU	$ 53.50		$ (53.50)	-100.0%
Residential Service Charge per Customer		$ 20.00	$ 20.00	0.0%
Residential Usage (per 100 gallons)		$ 1.7345	$ 1.7345	0.0%
Residential Flat Rate Per Customer		$ 74.00	$ 74.00	0.0%
Non-Residential Flat Rate Per EDU	$ 53.50	$ 74.00	$ 20.50	38.3%
Non-Residential Service Charge per Customer		$ 53.50	$ 53.50	0.0%
Non-Residential Usage (per 100 gallons)		$ 1.5400	$ 1.5400	0.0%

Zone 1g - Manwalamink	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per Customer	$ 16.92	$ 18.60	$ 1.68	9.9%
Residential First 10,000 Gallons	$ 0.6590	$ 0.7240	$ 0.0650	9.9%
Residential All Over 10,000 Gallons	$ 0.2530	$ 0.2780	$ 0.0250	9.9%
Residential Flat Rate Per Customer	$ 44.80	$ 49.20	$ 4.40	9.8%
Non-Residential Service Charge per Customer	$ 16.92	$ 18.60	$ 1.68	9.9%
Non-Residential First 10,000 Gallons	$ 0.6590	$ 0.7240	$ 0.0650	9.9%
Non-Residential All Over 10,000 Gallons	$ 0.2530	$ 0.2780	$ 0.0250	9.9%
Non-Residential Flat Rate Per Customer	$ 58.00	$ 63.75	$ 5.75	9.9%

Pennsylvania-American Water Company
Proposed General Wastewater Rate Design (not including special rates)
Volumetric Rates are in $ per hundred gallons

CSS Rates (including EBMA)

Zone 2 - Kane, McKeesport	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per Customer	$ 20.00	$ 25.00	$ 5.00	25.0%
Residential Usage (per 100 gallons)	$ 2.6117	$ 3.1340	$ 0.5223	20.0%
Residential Flat Rate Per Customer	$ 104.00	$ 124.00	$ 20.00	19.2%
Non-Residential Service Charge per Customer	$ 40.00	$ 50.00	$ 10.00	25.0%
Non-Residential Usage (per 100 gallons)	$ 2.1320	$ 2.5700	$ 0.4380	20.5%
Non-Residential Flat Rate Per Customer	$ 104.00	$ 124.00	$ 20.00	19.2%

Zone 2a - Scranton	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per EDU	$ 20.00	$ 20.19	$ 0.19	1.0%
Residential Usage (per 100 gallons)	$ 2.6117	$ 2.6368	$ 0.0251	1.0%
Residential Flat Rate per EDU	$ 104.00	$ 105.00	$ 1.00	1.0%
Non-Residential Service Charge per EDU	$ 40.00	$ 40.38	$ 0.38	1.0%
Non-Residential Usage (per 100 gallons)	$ 2.1320	$ 2.1525	$ 0.0205	1.0%

Zone 2b - EBMA	Present Rate	Proposed Rate	Dollar Increase	Percent Increase
Residential Service Charge per EDU	$ 35.00	$ 35.00	$ -	0.0%
Residential Usage (per 100 gallons)	$ 0.8000	$ 1.3412	$ 0.5412	67.7%
Non-Residential & Bulk Service Charge per EDU	$ 35.00	$ 45.50	$ 10.50	30.0%
Non-Residential & Bulk Usage (per 100 gallons)	$ 0.8000	$ 1.0400	$ 0.2400	30.0%

PENNSYLVANIA RESIDENTIAL MODEL

																			Rain Lag 2	0.0	CDD Lag	HDD Lag				0.022	
																			Rain Lag 1	0.2	0.1	0.0					
							0.2384	-0.0437	-0.2439	-0.0103	-0.0501	0.3948	0.4444	0.3100	0.3894	0.0103	-0.1008	-0.0028	0.2700	-0.0271	0.0012	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	CDD (Diff)	HDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
1	91	2015	7	598,212	2,282,829	3.816	0	0	0	0	0	0	1	0	0	0	0	-119	0	-2	-47	0	3.964	3.816	0.148	-0.011	0
1	92	2015	8	598,580	2,492,964	4.165	0	0	0	0	0	0	0	1	0	0	0	-118	0	-2	-38	0	3.849	4.165	-0.316	0.011	0
1	93	2015	9	598,960	2,360,954	3.942	0	0	0	0	0	0	0	0	1	0	0	-117	0	0	25	0	3.946	3.942	0.005	0.031	0
1	94	2015	10	598,874	2,194,453	3.664	0	0	0	0	0	0	0	0	0	1	0	-116	0	0	-18	0	3.507	3.664	-0.157	-0.026	0
1	95	2015	11	599,240	2,069,520	3.454	0	0	0	0	0	0	0	0	0	0	1	-115	0	-1	-1	0	3.443	3.454	-0.010	0.024	0
1	96	2015	12	599,380	2,258,024	3.767	0	0	0	0	0	0	0	0	0	0	0	-114	0	0	0	-217	3.518	3.767	-0.250	0.000	0
1	97	2016	1	599,524	2,151,324	3.588	1	0	0	0	0	0	0	0	0	0	0	-113	0	0	0	100	3.753	3.588	0.165	0.000	0
1	98	2016	2	600,159	1,947,744	3.245	0	1	0	0	0	0	0	0	0	0	0	-112	0	0	0	81	3.468	3.245	0.223	0.000	0
1	99	2016	3	600,642	2,031,663	3.382	0	0	1	0	0	0	0	0	0	0	0	-111	0	0	0	-120	3.265	3.382	-0.117	0.000	0
1	100	2016	4	600,940	2,203,104	3.666	0	0	0	1	0	0	0	0	0	0	0	-110	0	0	0	72	3.496	3.666	-0.170	0.000	0
1	101	2016	5	601,028	2,043,971	3.401	0	0	0	0	1	0	0	0	0	0	0	-109	0	0	0	70	3.454	3.401	0.053	0.000	0
1	102	2016	6	601,147	2,347,125	3.904	0	0	0	0	0	1	0	0	0	0	0	-108	0	0	0	0	3.896	3.904	-0.009	0.000	0
2	103	2016	7	601,359	2,543,747	4.230	0	0	0	0	0	0	1	0	0	0	0	-107	0	-1	22	0	3.994	4.230	-0.236	0.051	0
2	104	2016	8	602,054	2,265,070	3.762	0	0	0	0	0	0	0	1	0	0	0	-106	0	-1	83	0	3.930	3.762	0.168	0.125	0
2	105	2016	9	602,368	2,396,708	3.979	0	0	0	0	0	0	0	0	1	0	0	-105	0	-1	47	0	3.955	3.979	-0.024	0.073	0
2	106	2016	10	602,465	2,205,627	3.661	0	0	0	0	0	0	0	0	0	1	0	-104	0	-1	0	0	3.514	3.661	-0.147	0.014	0
2	107	2016	11	602,625	1,965,947	3.262	0	0	0	0	0	0	0	0	0	0	1	-103	0	-1	-1	0	3.404	3.262	0.142	0.018	0
2	108	2016	12	602,856	2,072,587	3.438	0	0	0	0	0	0	0	0	0	0	0	-102	0	0	0	155	3.484	3.438	0.046	0.000	0
2	109	2017	1	603,389	2,313,944	3.835	1	0	0	0	0	0	0	0	0	0	0	-101	0	0	0	-79	3.720	3.835	-0.115	0.000	0
2	110	2017	2	603,795	2,033,582	3.368	0	1	0	0	0	0	0	0	0	0	0	-100	0	0	0	-108	3.435	3.368	0.067	0.000	0
2	111	2017	3	604,388	1,888,418	3.125	0	0	1	0	0	0	0	0	0	0	0	-99	0	0	0	150	3.232	3.125	0.108	0.000	0
2	112	2017	4	604,497	2,176,537	3.601	0	0	0	1	0	0	0	0	0	0	0	-98	0	0	0	-116	3.463	3.601	-0.137	0.000	0
2	113	2017	5	604,466	2,035,704	3.368	0	0	0	0	1	0	0	0	0	0	0	-97	0	0	0	50	3.421	3.368	0.053	0.000	0
2	114	2017	6	604,646	2,381,865	3.939	0	0	0	0	0	1	0	0	0	0	0	-96	0	0	0	0	3.863	3.939	-0.077	0.000	0
3	115	2017	7	604,712	2,331,325	3.855	0	0	0	0	0	0	1	0	0	0	0	-95	0	2	-37	0	3.805	3.855	-0.051	-0.105	0
3	116	2017	8	605,210	2,115,991	3.496	0	0	0	0	0	0	0	1	0	0	0	-94	0	0	-81	0	3.671	3.496	0.175	-0.101	0
3	117	2017	9	605,274	2,294,462	3.791	0	0	0	0	0	0	0	0	1	0	0	-93	0	-2	-6	0	3.885	3.791	0.094	0.036	0
3	118	2017	10	605,542	2,070,079	3.419	0	0	0	0	0	0	0	0	0	1	0	-92	0	0	17	0	3.486	3.419	0.067	0.019	0
3	119	2017	11	605,539	2,041,047	3.371	0	0	0	0	0	0	0	0	0	0	1	-91	0	0	0	0	3.350	3.371	-0.021	-0.003	0
3	120	2017	12	605,770	2,154,098	3.556	0	0	0	0	0	0	0	0	0	0	0	-90	0	0	0	251	3.451	3.556	-0.105	0.000	0
3	121	2018	1	605,987	2,261,765	3.732	1	0	0	0	0	0	0	0	0	0	0	-89	0	0	0	166	3.687	3.732	-0.045	0.000	0
3	122	2018	2	606,288	2,143,648	3.536	0	1	0	0	0	0	0	0	0	0	0	-88	0	0	0	-40	3.402	3.536	-0.134	0.000	0
3	123	2018	3	606,729	1,903,550	3.137	0	0	1	0	0	0	0	0	0	0	0	-87	0	0	0	231	3.199	3.137	0.062	0.000	0
3	124	2018	4	607,071	2,038,092	3.357	0	0	0	1	0	0	0	0	0	0	0	-86	0	0	0	193	3.430	3.357	0.073	0.000	0
3	125	2018	5	606,742	2,067,698	3.408	0	0	0	0	1	0	0	0	0	0	0	-85	0	0	0	-85	3.387	3.408	-0.020	0.000	0
3	126	2018	6	606,877	2,308,300	3.804	0	0	0	0	0	1	0	0	0	0	0	-84	0	0	0	0	3.830	3.804	0.026	0.000	0
4	127	2018	7	607,090	2,281,037	3.757	0	0	0	0	0	0	1	0	0	0	0	-83	0	1	-33	0	3.810	3.757	0.052	-0.067	0
4	128	2018	8	607,391	2,164,390	3.563	0	0	0	0	0	0	0	1	0	0	0	-82	0	3	40	0	3.693	3.563	0.130	-0.046	0
4	129	2018	9	607,368	2,273,197	3.743	0	0	0	0	0	0	0	0	1	0	0	-81	0	5	52	0	3.738	3.743	-0.005	-0.078	0
4	130	2018	10	607,602	2,012,343	3.312	0	0	0	0	0	0	0	0	0	1	0	-80	0	2	34	0	3.428	3.312	0.117	-0.006	0
4	131	2018	11	607,787	2,063,613	3.395	0	0	0	0	0	0	0	0	0	0	1	-79	0	2	2	0	3.261	3.395	-0.135	-0.060	0
4	132	2018	12	607,947	2,036,897	3.350	0	0	0	0	0	0	0	0	0	0	0	-78	0	0	0	64	3.418	3.350	0.068	0.000	0
4	133	2019	1	608,339	2,158,382	3.548	1	0	0	0	0	0	0	0	0	0	0	-77	0	0	0	73	3.654	3.548	0.106	0.000	0
4	134	2019	2	608,788	2,091,242	3.435	0	1	0	0	0	0	0	0	0	0	0	-76	0	0	0	71	3.369	3.435	-0.066	0.000	0
4	135	2019	3	609,106	1,953,107	3.207	0	0	1	0	0	0	0	0	0	0	0	-75	0	0	0	57	3.166	3.207	-0.041	0.000	0
4	136	2019	4	609,423	1,948,955	3.198	0	0	0	1	0	0	0	0	0	0	0	-74	0	0	0	-89	3.397	3.198	0.199	0.000	0
4	137	2019	5	609,341	2,028,709	3.329	0	0	0	0	1	0	0	0	0	0	0	-73	0	0	0	-43	3.354	3.329	0.025	0.000	0
4	138	2019	6	609,185	2,278,534	3.740	0	0	0	0	0	1	0	0	0	0	0	-72	0	0	0	0	3.796	3.740	0.056	0.000	0
5	139	2019	7	609,916	2,185,039	3.583	0	0	0	0	0	0	1	0	0	0	0	-71	0	1	3	0	3.822	3.583	0.239	-0.022	0
5	140	2019	8	610,054	2,250,213	3.689	0	0	0	0	0	0	0	1	0	0	0	-70	0	-1	-37	0	3.678	3.689	-0.011	-0.028	0
5	141	2019	9	610,572	2,269,703	3.717	0	0	0	0	0	0	0	0	1	0	0	-69	0	-1	-11	0	3.803	3.717	0.085	0.020	0
5	142	2019	10	613,052	2,024,240	3.302	0	0	0	0	0	0	0	0	0	1	0	-68	0	2	-1	0	3.359	3.302	0.057	-0.042	0
5	143	2019	11	613,091	2,075,722	3.386	0	0	0	0	0	0	0	0	0	0	1	-67	0	0	-2	0	3.283	3.386	-0.103	-0.004	0
5	144	2019	12	613,460	2,023,445	3.298	0	0	0	0	0	0	0	0	0	0	0	-66	0	0	0	96	3.385	3.298	0.087	0.000	0
5	145	2020	1	613,855	2,126,416	3.464	1	0	0	0	0	0	0	0	0	0	0	-65	0	0	0	-128	3.621	3.464	0.157	0.000	0
5	146	2020	2	614,148	2,074,991	3.379	0	1	0	0	0	0	0	0	0	0	0	-64	0	0	0	-10	3.336	3.379	-0.043	0.000	0
5	147	2020	3	614,940	1,912,268	3.110	0	0	1	0	0	0	0	0	0	0	0	-63	0	0	0	-107	3.133	3.110	0.023	0.000	0
5	148	2020	4	615,330	2,192,496	3.563	0	0	0	1	0	0	0	0	0	0	0	-62	1.0	0	0	75	3.634	3.563	0.070	0.000	0
5	149	2020	5	615,811	2,220,773	3.606	0	0	0	0	1	0	0	0	0	0	0	-61	1.0	0	0	57	3.591	3.606	-0.015	0.000	0
5	150	2020	6	616,730	2,461,502	3.991	0	0	0	0	0	1	0	0	0	0	0	-60	1.0	0	0	0	4.033	3.991	0.042	0.000	0

PENNSYLVANIA RESIDENTIAL MODEL

																			Rain Lag 2	0.0	CDD Lag	HDD Lag				0.022	
																			Rain Lag 1	0.2	0.1	0.0					
							0.2384	-0.0437	-0.2439	-0.0103	-0.0501	0.3948	0.4444	0.3100	0.3894	0.0103	-0.1008	-0.0028	0.2700	-0.0271	0.0012	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	CDD (Diff)	HDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
6	151	2020	7	617,571	2,585,941	4.187	0	0	0	0	0	0	1	0	0	0	0	-59	1.0	1	73	0	4.151	4.187	-0.036	0.071	0
6	152	2020	8	618,309	2,656,758	4.297	0	0	0	0	0	0	0	1	0	0	0	-58	1.0	0	13	0	3.956	4.297	-0.341	0.013	0
6	153	2020	9	618,810	2,393,470	3.868	0	0	0	0	0	0	0	0	1	0	0	-57	1.0	-1	-36	0	4.015	3.868	0.147	-0.004	0
6	154	2020	10	619,258	2,204,669	3.560	0	0	0	0	0	0	0	0	0	1	0	-56	1.0	0	-18	0	3.628	3.560	0.067	-0.010	0
6	155	2020	11	619,675	2,171,382	3.504	0	0	0	0	0	0	0	0	0	0	1	-55	1.0	0	-3	0	3.519	3.504	0.015	-0.005	0
6	156	2020	12	620,045	2,099,373	3.386	0	0	0	0	0	0	0	0	0	0	0	-54	0.4	0	0	122	3.460	3.386	0.074	0.000	0
6	157	2021	1	620,477	2,361,609	3.806	1	0	0	0	0	0	0	0	0	0	0	-53	0.4	0	0	-3	3.695	3.806	-0.111	0.000	0
6	158	2021	2	620,790	2,061,229	3.320	0	1	0	0	0	0	0	0	0	0	0	-52	0.4	0	0	110	3.411	3.320	0.090	0.000	0
6	159	2021	3	621,236	1,955,886	3.148	0	0	1	0	0	0	0	0	0	0	0	-51	0.4	0	0	-101	3.208	3.148	0.059	0.000	0
6	160	2021	4	621,730	2,191,425	3.525	0	0	0	1	0	0	0	0	0	0	0	-50	0.4	0	0	-20	3.438	3.525	-0.086	0.000	0
6	161	2021	5	621,545	2,127,575	3.423	0	0	0	0	1	0	0	0	0	0	0	-49	0.4	0	0	36	3.396	3.423	-0.027	0.000	0
6	162	2021	6	621,725	2,287,392	3.679	0	0	0	0	0	1	0	0	0	0	0	-48	0.4	0	0	0	3.838	3.679	0.159	0.000	0
7	163	2021	7	621,798	2,404,108	3.866	0	0	0	0	0	0	1	0	0	0	0	-47	0.4	0	-32	0	3.833	3.866	-0.033	-0.052	0
7	164	2021	8	621,924	2,291,784	3.685	0	0	0	0	0	0	0	1	0	0	0	-46	0	1	16	0	3.623	3.685	-0.062	-0.017	0
7	165	2021	9	621,968	2,292,157	3.685	0	0	0	0	0	0	0	0	1	0	0	-45	0	2	-37	0	3.612	3.685	-0.074	-0.105	0
7	166	2021	10	621,994	2,109,303	3.391	0	0	0	0	0	0	0	0	0	1	0	-44	0	1	4	0	3.316	3.391	-0.075	-0.019	0
7	167	2021	11	623,943	1,951,149	3.127	0	0	0	0	0	0	0	0	0	0	1	-43	0	-1	-1	0	3.246	3.127	0.119	0.026	0
7	168	2021	12	624,174	2,085,909	3.342	0	0	0	0	0	0	0	0	0	0	0	-42	0	0	0	7	3.319	3.342	-0.023	0.000	0
7	169	2022	1	624,389	2,253,989	3.610	1	0	0	0	0	0	0	0	0	0	0	-41	0	0	0	135	3.554	3.610	-0.056	0.000	0
7	170	2022	2	624,655	2,022,715	3.238	0	1	0	0	0	0	0	0	0	0	0	-40	0	0	0	12	3.269	3.238	0.031	0.000	0
7	171	2022	3	625,136	1,922,092	3.075	0	0	1	0	0	0	0	0	0	0	0	-39	0	0	0	-74	3.066	3.075	-0.008	0.000	0
7	172	2022	4	625,220	2,152,755	3.443	0	0	0	1	0	0	0	0	0	0	0	-38	0	0	0	7	3.297	3.443	-0.146	0.000	0
7	173	2022	5	625,422	2,019,483	3.229	0	0	0	0	1	0	0	0	0	0	0	-37	0	0	0	-58	3.255	3.229	0.026	0.000	0
7	174	2022	6	625,448	2,295,389	3.670	0	0	0	0	0	1	0	0	0	0	0	-36	0	0	0	0	3.697	3.670	0.027	0.000	0
8	175	2022	7	625,369	2,478,821	3.964	0	0	0	0	0	0	1	0	0	0	0	-35	0	-2	21	0	3.820	3.964	-0.144	0.076	0
8	176	2022	8	625,597	2,225,827	3.558	0	0	0	0	0	0	0	1	0	0	0	-34	0	-1	6	0	3.646	3.558	0.088	0.039	0
8	177	2022	9	625,777	2,354,320	3.762	0	0	0	0	0	0	0	0	1	0	0	-33	0	0	-38	0	3.644	3.762	-0.118	-0.039	0
8	178	2022	10	625,932	2,153,004	3.440	0	0	0	0	0	0	0	0	0	1	0	-32	0	0	-7	0	3.305	3.440	-0.135	0.003	0
8	179	2022	11	625,937	1,886,200	3.013	0	0	0	0	0	0	0	0	0	0	1	-31	0	1	4	0	3.177	3.013	0.164	-0.010	0
8	180	2022	12	625,996	2,033,811	3.249	0	0	0	0	0	0	0	0	0	0	0	-30	0	0	0	129	3.286	3.249	0.037	0.000	0
8	181	2023	1	626,438	2,303,323	3.677	1	0	0	0	0	0	0	0	0	0	0	-29	0	0	0	-221	3.521	3.677	-0.156	0.000	0
8	182	2023	2	626,788	2,004,491	3.198	0	1	0	0	0	0	0	0	0	0	0	-28	0	0	0	-90	3.236	3.198	0.038	0.000	0
8	183	2023	3	627,166	1,869,171	2.980	0	0	1	0	0	0	0	0	0	0	0	-27	0	0	0	51	3.033	2.980	0.053	0.000	0
8	184	2023	4	627,185	2,167,836	3.456	0	0	0	1	0	0	0	0	0	0	0	-26	0	0	0	-62	3.264	3.456	-0.192	0.000	0
8	185	2023	5	627,516	1,953,657	3.113	0	0	0	0	1	0	0	0	0	0	0	-25	0	0	0	31	3.222	3.113	0.108	0.000	0
8	186	2023	6	627,704	2,472,465	3.939	0	0	0	0	0	1	0	0	0	0	0	-24	0	0	0	0	3.664	3.939	-0.275	0.000	0
9	187	2023	7	627,866	2,327,140	3.706	0	0	0	0	0	0	1	0	0	0	0	-23	0	1	-7	0	3.681	3.706	-0.026	-0.030	0
9	188	2023	8	628,208	2,089,243	3.326	0	0	0	0	0	0	0	1	0	0	0	-22	0	0	-23	0	3.548	3.326	0.222	-0.026	0
9	189	2023	9	628,382	2,356,582	3.750	0	0	0	0	0	0	0	0	1	0	0	-21	0	0	4	0	3.660	3.750	-0.090	0.010	0
9	190	2023	10	629,042	1,984,363	3.155	0	0	0	0	0	0	0	0	0	1	0	-20	0	0	4	0	3.283	3.155	0.129	0.015	0
9	191	2023	11	629,109	1,982,713	3.152	0	0	0	0	0	0	0	0	0	0	1	-19	0	0	-1	0	3.164	3.152	0.013	0.010	0
9	192	2023	12	629,403	2,040,428	3.242	0	0	0	0	0	0	0	0	0	0	0	-18	0	0	0	-78	3.252	3.242	0.011	0.000	0
9	193	2024	1	629,828	2,149,097	3.412	1	0	0	0	0	0	0	0	0	0	0	-17	0	0	0	-44	3.488	3.412	0.076	0.000	0
9	194	2024	2	630,041	2,039,421	3.237	0	1	0	0	0	0	0	0	0	0	0	-16	0	0	0	-27	3.203	3.237	-0.034	0.000	0
9	195	2024	3	630,399	1,966,231	3.119	0	0	1	0	0	0	0	0	0	0	0	-15	0	0	0	-87	3.000	3.119	-0.119	0.000	0
9	196	2024	4	630,750	1,902,408	3.016	0	0	0	1	0	0	0	0	0	0	0	-14	0	0	0	-60	3.231	3.016	0.215	0.000	0
9	197	2024	5	630,935	2,079,308	3.296	0	0	0	0	1	0	0	0	0	0	0	-13	0	0	0	-58	3.188	3.296	-0.107	0.000	0
9	198	2024	6	630,960	2,382,872	3.777	0	0	0	0	0	1	0	0	0	0	0	-12	0	0	0	0	3.631	3.777	-0.146	0.000	0
10	199	2024	7	631,265	2,336,802	3.702	0	0	0	0	0	0	1	0	0	0	0	-11	0	-2	52	0	3.788	3.702	0.086	0.110	0
10	200	2024	8	631,673	2,288,848	3.623	0	0	0	0	0	0	0	1	0	0	0	-10	0	0	20	0	3.571	3.623	-0.053	0.030	0
10	201	2024	9	632,148	2,335,151	3.694	0	0	0	0	0	0	0	0	1	0	0	-9	0	-2	1	0	3.673	3.694	-0.021	0.056	0
10	202	2024	10	632,521	2,029,798	3.209	0	0	0	0	0	0	0	0	0	1	0	-8	0	-3	-15	0	3.287	3.209	0.078	0.052	0
10	203	2024	11	633,316	2,096,226	3.310	0	0	0	0	0	0	0	0	0	0	1	-7	0	0	3	0	3.126	3.310	-0.184	0.005	0
10	204	2024	12	633,490	2,004,062	3.164	0	0	0	0	0	0	0	0	0	0	0	-6	0	0	0	-529	3.219	3.164	0.056	0.000	0
10	205	2025	1	634,002	2,203,825	3.476	1	0	0	0	0	0	0	0	0	0	0	-5	0	0	0	225	3.455	3.476	-0.021	0.000	0
10	206	2025	2	634,036	2,120,151	3.344	0	1	0	0	0	0	0	0	0	0	0	-4	0	0	0	135	3.170	3.344	-0.174	0.000	0
10	207	2025	3	634,080	1,893,965	2.987	0	0	1	0	0	0	0	0	0	0	0	-3	0	0	0	-92	2.967	2.987	-0.020	0.000	0
10	208	2025	4	635,622	1,921,567	3.023	0	0	0	1	0	0	0	0	0	0	0	-2	0	0	0	-9	3.198	3.023	0.175	0.000	0
10	209	2025	5	635,460	2,065,314	3.250	0	0	0	0	1	0	0	0	0	0	0	-1	0	0	0	21	3.155	3.250	-0.095	0.000	0
10	210	2025	6	638,268	2,170,952	3.401	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	3.597	3.401	0.196	0.000	0

PENNSYLVANIA RESIDENTIAL MODEL

																			Rain Lag 2	0.0	CDD Lag	HDD Lag					
																			Rain Lag 1	0.2	0.1	0.0				0.022	
							0.2384	-0.0437	-0.2439	-0.0103	-0.0501	0.3948	0.4444	0.3100	0.3894	0.0103	-0.1008	-0.0028	0.2700	-0.0271	0.0012	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	CDD (Diff)	HDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
11	211	2025	7	638,607	2,329,059	3.647	0	0	0	0	0	0	1	0	0	0	0	1	0	0	3	0	3.647				
11	212	2025	8	638,937	2,240,811	3.507	0	0	0	0	0	0	0	1	0	0	0	2	0	0	0	0	3.507				
11	213	2025	9	639,252	2,290,937	3.584	0	0	0	0	0	0	0	0	1	0	0	3	0	0	0	0	3.584				
11	214	2025	10	639,585	2,047,894	3.202	0	0	0	0	0	0	0	0	0	1	0	4	0	0	0	0	3.202				
11	215	2025	11	640,130	1,976,742	3.088	0	0	0	0	0	0	0	0	0	0	1	5	0	0	0	0	3.088				
11	216	2025	12	640,379	2,040,297	3.186	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	3.186				
11	217	2026	1	640,783	2,192,601	3.422	1	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0	3.422				
11	218	2026	2	641,028	2,010,832	3.137	0	1	0	0	0	0	0	0	0	0	0	8	0	0	0	0	3.137				
11	219	2026	3	641,444	1,881,912	2.934	0	0	1	0	0	0	0	0	0	0	0	9	0	0	0	0	2.934				
11	220	2026	4	641,924	2,031,525	3.165	0	0	0	1	0	0	0	0	0	0	0	10	0	0	0	0	3.165				
11	221	2026	5	642,066	2,004,649	3.122	0	0	0	0	1	0	0	0	0	0	0	11	0	0	0	0	3.122				
11	222	2026	6	642,334	2,289,496	3.564	0	0	0	0	0	1	0	0	0	0	0	12	0	0	0	0	3.564				
12	223	2026	7	642,673	2,320,811	3.611	0	0	0	0	0	0	1	0	0	0	0	13	0	0	0	0	3.611				
12	224	2026	8	643,003	2,233,754	3.474	0	0	0	0	0	0	0	1	0	0	0	14	0	0	0	0	3.474				
12	225	2026	9	643,318	2,284,181	3.551	0	0	0	0	0	0	0	0	1	0	0	15	0	0	0	0	3.551				
12	226	2026	10	643,650	2,039,574	3.169	0	0	0	0	0	0	0	0	0	1	0	16	0	0	0	0	3.169				
12	227	2026	11	644,196	1,967,941	3.055	0	0	0	0	0	0	0	0	0	0	1	17	0	0	0	0	3.055				
12	228	2026	12	644,445	2,031,887	3.153	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	3.153				
12	229	2027	1	644,849	2,185,136	3.389	1	0	0	0	0	0	0	0	0	0	0	19	0	0	0	0	3.389				
12	230	2027	2	645,094	2,002,200	3.104	0	1	0	0	0	0	0	0	0	0	0	20	0	0	0	0	3.104				
12	231	2027	3	645,510	1,872,441	2.901	0	0	1	0	0	0	0	0	0	0	0	21	0	0	0	0	2.901				
12	232	2027	4	645,990	2,022,977	3.132	0	0	0	1	0	0	0	0	0	0	0	22	0	0	0	0	3.132				
12	233	2027	5	646,132	1,995,923	3.089	0	0	0	0	1	0	0	0	0	0	0	23	0	0	0	0	3.089				
12	234	2027	6	646,400	2,282,559	3.531	0	0	0	0	0	1	0	0	0	0	0	24	0	0	0	0	3.531				

REGRESSION MODEL

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.9091
R Square	0.8264
Adjusted R Square	0.8014
Standard Error	0.1273
Observations	120

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	15.00	8.0212	0.5347	33.0137	1.00421E-32
Residual	104.00	1.6846	0.0162		
Total	119.00	9.7058			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*
Intercept	3.2027	0.0451	70.9574	0.0000	3.1131	3.2922
Jan	0.2384	0.0569	4.1892	0.0001	0.1256	0.3513
Feb	-0.0437	0.0569	-0.7671	0.4448	-0.1565	0.0692
Mar	-0.2439	0.0569	-4.2849	0.0000	-0.3568	-0.1310
Apr	-0.0103	0.0571	-0.1801	0.8575	-0.1235	0.1030
May	-0.0501	0.0571	-0.8768	0.3826	-0.1633	0.0632
Jun	0.3948	0.0571	6.9118	0.0000	0.2816	0.5081
Jul	0.4444	0.0571	7.7796	0.0000	0.3312	0.5577
Aug	0.3100	0.0570	5.4381	0.0000	0.1969	0.4230
Sep	0.3894	0.0570	6.8328	0.0000	0.2764	0.5024
Oct	0.0103	0.0570	0.1810	0.8568	-0.1027	0.1233
Nov	-0.1008	0.0570	-1.7691	0.0798	-0.2138	0.0122
Trend	-0.0028	0.0003	-8.1672	0.0000	-0.0034	-0.0021
COVID	0.2700	0.0450	6.0034	0.0000	0.1808	0.3591
Rain (Diff)	-0.0271	0.0127	-2.1286	0.0357	-0.0523	-0.0019
CDD (Diff)	0.0012	0.0006	2.0134	0.0467	0.0000	0.0024

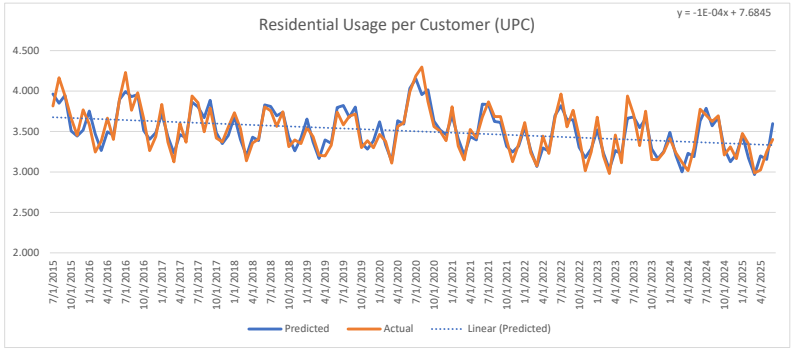
Seasonal toggle

Month	Sum. Wea.	Win. Wea.
1	0	1
2	0	1
3	0	1
4	0	1
5	0	1
6	0	0
7	1	0
8	1	0
9	1	0
10	1	0
11	1	0
12	0	1

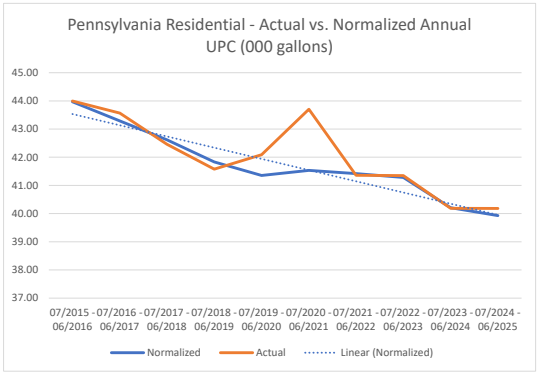
Durbin-Watson:	2.47
MAPE:	2.72%
Adjusted R Square:	80.14%

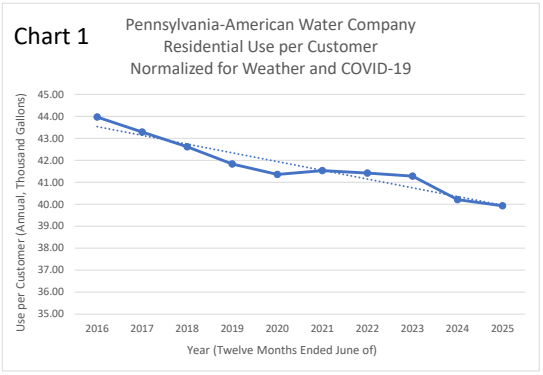
REGRESSION MODEL

SUMMARY OUTPUT

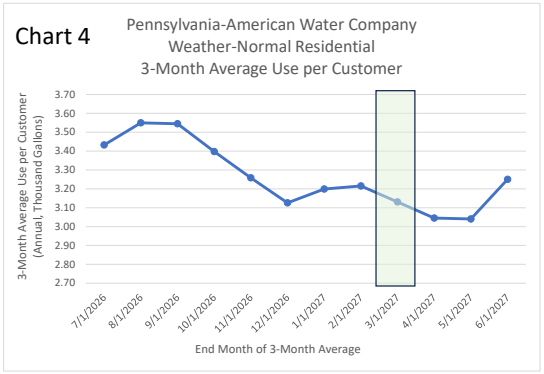


Annual Usage per Customer (UPC)										
Period	Predicted	Actual	Variance	Weather Effect	COVID Effect	Normalized	% Change (P)	% Change (A)	Year	
1	43.56	44.00	0.43	0.03	0.00	43.97			07/2015 - 06/2016	2016
2	43.42	43.57	0.15	0.28	0.00	43.29	-0.33%	-0.97%	07/2016 - 06/2017	2017
3	42.58	42.46	-0.12	-0.15	0.00	42.62	-1.92%	-2.54%	07/2017 - 06/2018	2018
4	42.08	41.58	-0.51	-0.26	0.00	41.83	-1.17%	-2.08%	07/2018 - 06/2019	2019
5	42.68	42.09	-0.59	-0.08	0.81	41.35	1.41%	1.22%	07/2019 - 06/2020	2020
6	43.71	43.70	-0.01	0.06	2.11	41.53	2.44%	3.84%	07/2020 - 06/2021	2021
7	41.09	41.36	0.27	-0.17	0.11	41.42	-6.01%	-5.36%	07/2021 - 06/2022	2022
8	40.82	41.35	0.53	0.07	0.00	41.28	-0.66%	-0.03%	07/2022 - 06/2023	2023
9	40.33	40.19	-0.14	-0.02	0.00	40.21	-1.19%	-2.81%	07/2023 - 06/2024	2024
10	40.21	40.18	-0.02	0.25	0.00	39.93	-0.31%	-0.01%	07/2024 - 06/2025	2025
11	39.56						-1.61%		07/2025 - 06/2026	
12	39.16						-1.01%		07/2026 - 06/2027	





	3-Month Moving Average
7/1/2025	
8/1/2025	
9/1/2025	3.579
10/1/2025	3.431
11/1/2025	3.291
12/1/2025	3.159
1/1/2026	3.232
2/1/2026	3.248
3/1/2026	3.164
4/1/2026	3.078
5/1/2026	3.074
6/1/2026	3.284
7/1/2026	3.433
8/1/2026	3.550
9/1/2026	3.545
10/1/2026	3.398
11/1/2026	3.258
12/1/2026	3.126
1/1/2027	3.199
2/1/2027	3.215
3/1/2027	3.131
4/1/2027	3.045
5/1/2027	3.040
6/1/2027	3.251



PENNSYLVANIA COMMERCIAL MODEL

																			Rain Lag 2	0.7	HDD Lag	CDD Lag				-0.016	
																			Rain Lag 1	0.1	0.0	0.0					
							0.0689	-0.3414	-0.7966	0.0760	-0.0661	2.6673	3.5089	4.0710	4.8166	2.4980	0.3619	-0.0261	-2.1369	-0.2033	0.0000	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
1	91	2015	7	44,963	1,189,309	26.451	0	0	0	0	0	0	1	0	0	0	0	-119	0	0	0	-69	26.478	26.451	0.027	-0.013	0
1	92	2015	8	44,962	1,285,547	28.592	0	0	0	0	0	0	0	1	0	0	0	-118	0	-1	0	-34	27.281	28.592	-1.311	0.253	0
1	93	2015	9	44,944	1,378,537	30.672	0	0	0	0	0	0	0	0	1	0	0	-117	0	-1	0	32	28.041	30.672	-2.631	0.294	0
1	94	2015	10	44,830	1,138,523	25.396	0	0	0	0	0	0	0	0	0	1	0	-116	0	-1	0	-24	25.692	25.396	0.296	0.290	0
1	95	2015	11	44,667	1,023,543	22.915	0	0	0	0	0	0	0	0	0	0	1	-115	0	0	0	1	23.216	22.915	0.301	-0.024	0
1	96	2015	12	44,603	1,110,894	24.906	0	0	0	0	0	0	0	0	0	0	0	-114	0	0	-217	0	22.852	24.906	-2.054	0.000	0
1	97	2016	1	44,615	968,680	21.712	1	0	0	0	0	0	0	0	0	0	0	-113	0	0	100	0	22.895	21.712	1.183	0.000	0
1	98	2016	2	44,655	973,578	21.802	0	1	0	0	0	0	0	0	0	0	0	-112	0	0	81	0	22.458	21.802	0.656	0.000	0
1	99	2016	3	44,775	1,006,630	22.482	0	0	1	0	0	0	0	0	0	0	0	-111	0	0	-120	0	21.977	22.482	-0.505	0.000	0
1	100	2016	4	44,858	1,055,770	23.536	0	0	0	1	0	0	0	0	0	0	0	-110	0	0	72	0	22.824	23.536	-0.712	0.000	0
1	101	2016	5	45,003	996,008	22.132	0	0	0	0	1	0	0	0	0	0	0	-109	0	0	70	0	22.656	22.132	0.523	0.000	0
1	102	2016	6	45,047	1,145,373	25.426	0	0	0	0	0	1	0	0	0	0	0	-108	0	-1	0	-19	25.619	25.426	0.192	0.256	0
2	103	2016	7	45,075	1,233,279	27.361	0	0	0	0	0	0	1	0	0	0	0	-107	0	0	0	26	26.178	27.361	-1.183	0.000	0
2	104	2016	8	45,107	1,202,830	26.666	0	0	0	0	0	0	0	1	0	0	0	-106	0	-1	0	90	26.994	26.666	0.328	0.280	0
2	105	2016	9	45,038	1,266,264	28.115	0	0	0	0	0	0	0	0	1	0	0	-105	0	-1	0	42	27.578	28.115	-0.537	0.144	0
2	106	2016	10	44,919	1,137,202	25.317	0	0	0	0	0	0	0	0	0	1	0	-104	0	-1	0	-5	25.253	25.317	-0.064	0.164	0
2	107	2016	11	44,797	978,002	21.832	0	0	0	0	0	0	0	0	0	0	1	-103	0	-1	0	0	23.038	21.832	1.206	0.111	0
2	108	2016	12	44,788	984,376	21.979	0	0	0	0	0	0	0	0	0	0	0	-102	0	0	155	0	22.539	21.979	0.561	0.000	0
2	109	2017	1	44,757	1,026,720	22.940	1	0	0	0	0	0	0	0	0	0	0	-101	0	0	-79	0	22.582	22.940	-0.358	0.000	0
2	110	2017	2	44,737	951,842	21.276	0	1	0	0	0	0	0	0	0	0	0	-100	0	0	-108	0	22.145	21.276	0.869	0.000	0
2	111	2017	3	44,792	946,083	21.122	0	0	1	0	0	0	0	0	0	0	0	-99	0	0	150	0	21.664	21.122	0.543	0.000	0
2	112	2017	4	45,033	1,024,370	22.747	0	0	0	1	0	0	0	0	0	0	0	-98	0	0	-116	0	22.511	22.747	-0.236	0.000	0
2	113	2017	5	45,147	1,056,532	23.402	0	0	0	0	1	0	0	0	0	0	0	-97	0	0	50	0	22.343	23.402	-1.059	0.000	0
2	114	2017	6	45,183	1,129,991	25.009	0	0	0	0	0	1	0	0	0	0	0	-96	0	0	0	-21	25.045	25.009	0.035	-0.005	0
3	115	2017	7	45,215	1,148,907	25.410	0	0	0	0	0	0	1	0	0	0	0	-95	0	1	0	-38	25.686	25.410	0.276	-0.180	0
3	116	2017	8	45,253	1,133,146	25.040	0	0	0	0	0	0	0	1	0	0	0	-94	0	2	0	-86	26.042	25.040	1.002	-0.360	0
3	117	2017	9	45,254	1,185,156	26.189	0	0	0	0	0	0	0	0	1	0	0	-93	0	1	0	2	26.893	26.189	0.704	-0.228	0
3	118	2017	10	45,186	1,112,129	24.612	0	0	0	0	0	0	0	0	0	1	0	-92	0	0	0	19	24.852	24.612	0.240	0.076	0
3	119	2017	11	45,030	989,904	21.983	0	0	0	0	0	0	0	0	0	0	1	-91	0	-1	0	-2	22.874	21.983	0.891	0.260	0
3	120	2017	12	44,995	1,050,636	23.350	0	0	0	0	0	0	0	0	0	0	0	-90	0	0	251	0	22.226	23.350	-1.124	0.000	0
3	121	2018	1	44,995	1,023,824	22.754	1	0	0	0	0	0	0	0	0	0	0	-89	0	0	166	0	22.269	22.754	-0.485	0.000	0
3	122	2018	2	45,017	1,039,240	23.086	0	1	0	0	0	0	0	0	0	0	0	-88	0	0	-40	0	21.833	23.086	-1.253	0.000	0
3	123	2018	3	45,026	939,563	20.867	0	0	1	0	0	0	0	0	0	0	0	-87	0	0	231	0	21.351	20.867	0.484	0.000	0
3	124	2018	4	45,211	986,816	21.827	0	0	0	1	0	0	0	0	0	0	0	-86	0	0	193	0	22.198	21.827	0.371	0.000	0
3	125	2018	5	45,307	1,019,600	22.504	0	0	0	0	1	0	0	0	0	0	0	-85	0	0	-85	0	22.030	22.504	-0.475	0.000	100000
3	126	2018	6	45,315	1,146,948	25.311	0	0	0	0	0	1	0	0	0	0	0	-84	0	0	0	-37	24.643	25.311	-0.668	-0.094	-100000
4	127	2018	7	45,329	1,154,181	25.462	0	0	0	0	0	0	1	0	0	0	0	-83	0	1	0	-32	25.313	25.462	-0.149	-0.239	0
4	128	2018	8	45,357	1,145,609	25.258	0	0	0	0	0	0	0	1	0	0	0	-82	0	2	0	48	25.675	25.258	0.417	-0.413	0
4	129	2018	9	45,319	1,210,549	26.712	0	0	0	0	0	0	0	0	1	0	0	-81	0	2	0	53	26.377	26.712	-0.334	-0.430	0
4	130	2018	10	45,159	1,078,514	23.883	0	0	0	0	0	0	0	0	0	1	0	-80	0	4	0	32	23.729	23.883	-0.153	-0.734	0
4	131	2018	11	45,035	1,024,229	22.743	0	0	0	0	0	0	0	0	0	0	1	-79	0	4	0	-2	21.400	22.743	-1.343	-0.902	0
4	132	2018	12	44,989	979,257	21.767	0	0	0	0	0	0	0	0	0	0	0	-78	0	0	64	0	21.913	21.767	0.147	0.000	0
4	133	2019	1	45,063	956,835	21.233	1	0	0	0	0	0	0	0	0	0	0	-77	0	0	73	0	21.956	21.233	0.723	0.000	0
4	134	2019	2	45,067	978,793	21.719	0	1	0	0	0	0	0	0	0	0	0	-76	0	0	71	0	21.520	21.719	-0.199	0.000	0
4	135	2019	3	45,113	950,982	21.080	0	0	1	0	0	0	0	0	0	0	0	-75	0	0	57	0	21.038	21.080	-0.042	0.000	0
4	136	2019	4	45,230	944,298	20.878	0	0	0	1	0	0	0	0	0	0	0	-74	0	0	-89	0	21.885	20.878	1.007	0.000	0
4	137	2019	5	45,363	1,002,505	22.100	0	0	0	0	1	0	0	0	0	0	0	-73	0	0	-43	0	21.717	22.100	-0.383	0.000	0
4	138	2019	6	45,392	1,076,783	23.722	0	0	0	0	0	1	0	0	0	0	0	-72	0	2	0	-12	24.092	23.722	0.370	-0.332	0
5	139	2019	7	45,464	1,107,107	24.351	0	0	0	0	0	0	1	0	0	0	0	-71	0	2	0	4	24.912	24.351	0.561	-0.327	0
5	140	2019	8	45,493	1,194,214	26.250	0	0	0	0	0	0	0	1	0	0	0	-70	0	1	0	-41	25.598	26.250	-0.653	-0.178	0
5	141	2019	9	45,493	1,173,426	25.794	0	0	0	0	0	0	0	0	1	0	0	-69	0	0	0	-8	26.454	25.794	0.661	-0.041	0
5	142	2019	10	45,489	1,098,226	24.143	0	0	0	0	0	0	0	0	0	1	0	-68	0	0	0	0	24.224	24.143	0.081	0.074	0
5	143	2019	11	45,317	1,033,986	22.817	0	0	0	0	0	0	0	0	0	0	1	-67	0	-1	0	-2	22.150	22.817	-0.667	0.162	0
5	144	2019	12	45,299	989,151	21.836	0	0	0	0	0	0	0	0	0	0	0	-66	0	0	96	0	21.600	21.836	-0.236	0.000	0
5	145	2020	1	45,311	931,230	20.552	1	0	0	0	0	0	0	0	0	0	0	-65	0	0	-128	0	21.643	20.552	1.091	0.000	0
5	146	2020	2	45,334	978,886	21.593	0	1	0	0	0	0	0	0	0	0	0	-64	0	0	-10	0	21.207	21.593	-0.386	0.000	0
5	147	2020	3	45,361	920,067	20.283	0	0	1	0	0	0	0	0	0	0	0	-63	0	0	-107	0	20.725	20.283	0.442	0.000	0
5	148	2020	4	45,484	818,423	17.994	0	0	0	1	0	0	0	0	0	0	0	-62	1.0	0	75	0	19.435	17.994	1.441	0.000	0
5	149	2020	5	45,635	800,388	17.539	0	0	0	0	1	0	0	0	0	0	0	-61	1.0	0	57	0	19.267	17.539	1.728	0.000	0
5	150	2020	6	45,742	910,797	19.912	0	0	0	0	0	1	0	0	0	0	0	-60	1.0	0	0	42	21.970	19.912	2.059	-0.004	0

PENNSYLVANIA COMMERCIAL MODEL

																			Rain Lag 2	0.7	HDD Lag	CDD Lag				-0.016	
																			Rain Lag 1	0.1	0.0	0.0					
							0.0689	-0.3414	-0.7966	0.0760	-0.0661	2.6673	3.5089	4.0710	4.8166	2.4980	0.3619	-0.0261	-2.1369	-0.2033	0.0000	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
6	151	2020	7	45,786	1,108,774	24.216	0	0	0	0	0	0	1	0	0	0	0	-59	1.0	-1	0	76	22.973	24.216	-1.244	0.183	0
6	152	2020	8	45,852	1,134,650	24.746	0	0	0	0	0	0	0	1	0	0	0	-58	1.0	0	0	6	23.356	24.746	-1.390	0.030	0
6	153	2020	9	45,848	1,113,708	24.291	0	0	0	0	0	0	0	0	1	0	0	-57	1.0	0	0	-41	24.001	24.291	-0.291	-0.044	0
6	154	2020	10	45,692	1,014,772	22.209	0	0	0	0	0	0	0	0	0	1	0	-56	1.0	0	0	-16	21.751	22.209	-0.458	0.051	0
6	155	2020	11	45,639	1,012,584	22.187	0	0	0	0	0	0	0	0	0	0	1	-55	1.0	-1	0	-1	19.796	22.187	-2.391	0.257	0
6	156	2020	12	45,623	890,783	19.525	0	0	0	0	0	0	0	0	0	0	0	-54	0.4	0	122	0	20.432	19.525	0.908	0.000	0
6	157	2021	1	45,627	937,136	20.539	1	0	0	0	0	0	0	0	0	0	0	-53	0.4	0	-3	0	20.475	20.539	-0.064	0.000	0
6	158	2021	2	45,650	874,487	19.156	0	1	0	0	0	0	0	0	0	0	0	-52	0.4	0	110	0	20.039	19.156	0.883	0.000	0
6	159	2021	3	45,742	878,084	19.196	0	0	1	0	0	0	0	0	0	0	0	-51	0.4	0	-101	0	19.558	19.196	0.361	0.000	0
6	160	2021	4	45,835	987,900	21.553	0	0	0	1	0	0	0	0	0	0	0	-50	0.4	0	-20	0	20.404	21.553	-1.149	0.000	0
6	161	2021	5	45,924	944,961	20.577	0	0	0	0	1	0	0	0	0	0	0	-49	0.4	0	36	0	20.236	20.577	-0.341	0.000	0
6	162	2021	6	46,019	1,008,081	21.906	0	0	0	0	0	1	0	0	0	0	0	-48	0.4	-1	0	47	23.122	21.906	1.216	0.179	0
7	163	2021	7	45,991	1,116,574	24.278	0	0	0	0	0	0	1	0	0	0	0	-47	0.4	0	0	-40	23.828	24.278	-0.450	0.069	0
7	164	2021	8	45,988	1,124,545	24.453	0	0	0	0	0	0	0	1	0	0	0	-46	0	1	0	23	24.977	24.453	0.524	-0.173	0
7	165	2021	9	45,982	1,131,486	24.607	0	0	0	0	0	0	0	0	1	0	0	-45	0	1	0	-43	25.677	24.607	1.070	-0.192	0
7	166	2021	10	45,918	1,058,176	23.045	0	0	0	0	0	0	0	0	0	1	0	-44	0	1	0	9	23.231	23.045	0.186	-0.294	0
7	167	2021	11	45,864	911,185	19.867	0	0	0	0	0	0	0	0	0	0	1	-43	0	1	0	-2	21.066	19.867	1.199	-0.296	0
7	168	2021	12	45,796	931,391	20.338	0	0	0	0	0	0	0	0	0	0	0	-42	0	0	7	0	20.974	20.338	0.636	0.000	0
7	169	2022	1	45,880	936,872	20.420	1	0	0	0	0	0	0	0	0	0	0	-41	0	0	135	0	21.017	20.420	0.597	0.000	0
7	170	2022	2	45,956	949,002	20.650	0	1	0	0	0	0	0	0	0	0	0	-40	0	0	12	0	20.581	20.650	-0.070	0.000	0
7	171	2022	3	46,052	894,488	19.423	0	0	1	0	0	0	0	0	0	0	0	-39	0	0	-74	0	20.099	19.423	0.676	0.000	0
7	172	2022	4	46,163	1,014,196	21.970	0	0	0	1	0	0	0	0	0	0	0	-38	0	0	7	0	20.946	21.970	-1.024	0.000	0
7	173	2022	5	46,238	915,061	19.790	0	0	0	0	1	0	0	0	0	0	0	-37	0	0	-58	0	20.778	19.790	0.987	0.000	0
7	174	2022	6	46,255	1,050,571	22.713	0	0	0	0	0	1	0	0	0	0	0	-36	0	0	0	26	23.414	22.713	0.701	-0.071	0
8	175	2022	7	46,237	1,097,377	23.734	0	0	0	0	0	0	1	0	0	0	0	-35	0	0	0	20	24.261	23.734	0.527	-0.039	0
8	176	2022	8	46,272	1,090,069	23.558	0	0	0	0	0	0	0	1	0	0	0	-34	0	-2	0	5	25.189	23.558	1.631	0.352	0
8	177	2022	9	46,387	1,160,136	25.010	0	0	0	0	0	0	0	0	1	0	0	-33	0	-1	0	-42	25.841	25.010	0.831	0.285	0
8	178	2022	10	46,286	1,035,702	22.376	0	0	0	0	0	0	0	0	0	1	0	-32	0	-1	0	-3	23.374	22.376	0.998	0.163	0
8	179	2022	11	46,178	918,030	19.880	0	0	0	0	0	0	0	0	0	0	1	-31	0	0	0	4	21.032	19.880	1.151	-0.018	0
8	180	2022	12	46,149	924,307	20.029	0	0	0	0	0	0	0	0	0	0	0	-30	0	0	129	0	20.661	20.029	0.632	0.000	0
8	181	2023	1	46,187	1,078,803	23.357	1	0	0	0	0	0	0	0	0	0	0	-29	0	0	-221	0	20.704	23.357	-2.653	0.000	0
8	182	2023	2	46,204	934,031	20.215	0	1	0	0	0	0	0	0	0	0	0	-28	0	0	-90	0	20.268	20.215	0.052	0.000	0
8	183	2023	3	46,267	892,054	19.281	0	0	1	0	0	0	0	0	0	0	0	-27	0	0	51	0	19.786	19.281	0.506	0.000	0
8	184	2023	4	46,595	948,922	20.365	0	0	0	1	0	0	0	0	0	0	0	-26	0	0	-62	0	20.633	20.365	0.268	0.000	0
8	185	2023	5	46,750	959,066	20.515	0	0	0	0	1	0	0	0	0	0	0	-25	0	0	31	0	20.465	20.515	-0.050	0.000	0
8	186	2023	6	46,726	1,113,821	23.837	0	0	0	0	0	1	0	0	0	0	0	-24	0	-1	0	-81	23.302	23.837	-0.536	0.130	0
9	187	2023	7	46,743	1,091,922	23.360	0	0	0	0	0	0	1	0	0	0	0	-23	0	-2	0	1	24.360	23.360	1.000	0.373	100000
9	188	2023	8	46,767	1,142,376	24.427	0	0	0	0	0	0	0	1	0	0	0	-22	0	-1	0	-26	24.657	24.427	0.230	0.134	-100000
9	189	2023	9	46,781	1,167,635	24.960	0	0	0	0	0	0	0	0	1	0	0	-21	0	1	0	7	25.081	24.960	0.121	-0.163	0
9	190	2023	10	46,699	1,127,425	24.142	0	0	0	0	0	0	0	0	0	1	0	-20	0	0	0	4	22.978	24.142	-1.164	0.080	0
9	191	2023	11	46,613	953,035	20.446	0	0	0	0	0	0	0	0	0	0	1	-19	0	0	0	-2	20.784	20.446	0.338	0.047	0
9	192	2023	12	46,644	903,346	19.367	0	0	0	0	0	0	0	0	0	0	0	-18	0	0	-78	0	20.348	19.367	0.981	0.000	0
9	193	2024	1	46,620	948,276	20.341	1	0	0	0	0	0	0	0	0	0	0	-17	0	0	-44	0	20.391	20.341	0.051	0.000	0
9	194	2024	2	46,656	943,495	20.222	0	1	0	0	0	0	0	0	0	0	0	-16	0	0	-27	0	19.955	20.222	-0.268	0.000	0
9	195	2024	3	46,698	949,418	20.331	0	0	1	0	0	0	0	0	0	0	0	-15	0	0	-87	0	19.473	20.331	-0.858	0.000	0
9	196	2024	4	46,904	943,543	20.116	0	0	0	1	0	0	0	0	0	0	0	-14	0	0	-60	0	20.320	20.116	0.203	0.000	0
9	197	2024	5	47,026	982,705	20.897	0	0	0	0	1	0	0	0	0	0	0	-13	0	0	-58	0	20.152	20.897	-0.745	0.000	0
9	198	2024	6	47,090	1,125,453	23.900	0	0	0	0	0	1	0	0	0	0	0	-12	0	0	0	55	22.802	23.900	-1.098	-0.057	0
10	199	2024	7	47,089	1,139,265	24.194	0	0	0	0	0	0	1	0	0	0	0	-11	0	0	0	51	23.759	24.194	-0.435	0.084	0
10	200	2024	8	47,107	1,136,311	24.122	0	0	0	0	0	0	0	1	0	0	0	-10	0	-1	0	16	24.413	24.122	0.291	0.203	0
10	201	2024	9	47,119	1,173,168	24.898	0	0	0	0	0	0	0	0	1	0	0	-9	0	-2	0	-1	25.305	24.898	0.407	0.375	0
10	202	2024	10	47,030	1,066,587	22.679	0	0	0	0	0	0	0	0	0	1	0	-8	0	-1	0	-16	22.717	22.679	0.038	0.132	0
10	203	2024	11	46,996	1,010,904	21.510	0	0	0	0	0	0	0	0	0	0	1	-7	0	-2	0	5	20.825	21.510	-0.686	0.402	0
10	204	2024	12	46,964	962,119	20.486	0	0	0	0	0	0	0	0	0	0	0	-6	0	0	-529	0	20.035	20.486	-0.451	0.000	0
10	205	2025	1	47,003	947,681	20.162	1	0	0	0	0	0	0	0	0	0	0	-5	0	0	225	0	20.078	20.162	-0.084	0.000	0
10	206	2025	2	46,991	936,350	19.926	0	1	0	0	0	0	0	0	0	0	0	-4	0	0	135	0	19.642	19.926	-0.284	0.000	0
10	207	2025	3	47,068	977,527	20.768	0	0	1	0	0	0	0	0	0	0	0	-3	0	0	-92	0	19.160	20.768	-1.608	0.000	0
10	208	2025	4	47,275	953,810	20.176	0	0	0	1	0	0	0	0	0	0	0	-2	0	0	-9	0	20.007	20.176	-0.169	0.000	0
10	209	2025	5	47,307	999,497	21.128	0	0	0	0	1	0	0	0	0	0	0	-1	0	0	21	0	19.839	21.128	-1.289	0.000	0
10	210	2025	6	47,584	1,125,952	23.662	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	29	22.493	23.662	-1.169	-0.053	0

PENNSYLVANIA COMMERCIAL MODEL

																			Rain Lag 2	0.7	HDD Lag	CDD Lag				-0.016	
																			Rain Lag 1	0.1	0.0	0.0					
							0.0689	-0.3414	-0.7966	0.0760	-0.0661	2.6673	3.5089	4.0710	4.8166	2.4980	0.3619	-0.0261	-2.1369	-0.2033	0.0000	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
11	211	2025	7	47,598	1,084,296	22.780	0	0	0	0	0	0	1	0	0	0	0	1	0	3	0	0	22.780				
11	212	2025	8	47,627	1,137,187	23.877	0	0	0	0	0	0	0	1	0	0	0	2	0	0	0	0	23.877				
11	213	2025	9	47,648	1,172,965	24.617	0	0	0	0	0	0	0	0	1	0	0	3	0	0	0	0	24.617				
11	214	2025	10	47,566	1,059,407	22.273	0	0	0	0	0	0	0	0	0	1	0	4	0	0	0	0	22.273				
11	215	2025	11	47,481	954,861	20.110	0	0	0	0	0	0	0	0	0	0	1	5	0	0	0	0	20.110				
11	216	2025	12	47,459	936,005	19.722	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	19.722				
11	217	2026	1	47,485	938,541	19.765	1	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0	19.765				
11	218	2026	2	47,512	918,342	19.329	0	1	0	0	0	0	0	0	0	0	0	8	0	0	0	0	19.329				
11	219	2026	3	47,578	896,726	18.847	0	0	1	0	0	0	0	0	0	0	0	9	0	0	0	0	18.847				
11	220	2026	4	47,756	940,507	19.694	0	0	0	1	0	0	0	0	0	0	0	10	0	0	0	0	19.694				
11	221	2026	5	47,860	934,504	19.526	0	0	0	0	1	0	0	0	0	0	0	11	0	0	0	0	19.526				
11	222	2026	6	47,949	1,066,065	22.233	0	0	0	0	0	1	0	0	0	0	0	12	0	0	0	0	22.233				
12	223	2026	7	47,964	1,105,497	23.049	0	0	0	0	0	0	1	0	0	0	0	13	0	0	0	0	23.049				
12	224	2026	8	47,992	1,131,872	23.585	0	0	0	0	0	0	0	1	0	0	0	14	0	0	0	0	23.585				
12	225	2026	9	48,014	1,166,931	24.304	0	0	0	0	0	0	0	0	1	0	0	15	0	0	0	0	24.304				
12	226	2026	10	47,931	1,052,542	21.960	0	0	0	0	0	0	0	0	0	1	0	16	0	0	0	0	21.960				
12	227	2026	11	47,847	947,234	19.797	0	0	0	0	0	0	0	0	0	0	1	17	0	0	0	0	19.797				
12	228	2026	12	47,825	928,242	19.409	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	19.409				
12	229	2027	1	47,850	930,786	19.452	1	0	0	0	0	0	0	0	0	0	0	19	0	0	0	0	19.452				
12	230	2027	2	47,877	910,419	19.016	0	1	0	0	0	0	0	0	0	0	0	20	0	0	0	0	19.016				
12	231	2027	3	47,943	888,607	18.535	0	0	1	0	0	0	0	0	0	0	0	21	0	0	0	0	18.535				
12	232	2027	4	48,121	932,641	19.381	0	0	0	1	0	0	0	0	0	0	0	22	0	0	0	0	19.381				
12	233	2027	5	48,225	926,544	19.213	0	0	0	0	1	0	0	0	0	0	0	23	0	0	0	0	19.213				
12	234	2027	6	48,315	1,059,066	21.920	0	0	0	0	0	1	0	0	0	0	0	24	0	0	0	0	21.920				

REGRESSION MODEL

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.9227
R Square	0.8514
Adjusted R Square	0.8316
Standard Error	0.9744
Observations	120

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	14.00	571.1199	40.7943	42.9681	5.65251E-37
Residual	105.00	99.6879	0.9494		
Total	119.00	670.8078			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*
Intercept	19.8788	0.3457	57.5092	0.0000	19.1934	20.5642
Jan	0.0689	0.4358	0.1581	0.8747	-0.7951	0.9329
Feb	-0.3414	0.4358	-0.7835	0.4351	-1.2055	0.5226
Mar	-0.7966	0.4358	-1.8277	0.0704	-1.6607	0.0676
Apr	0.0760	0.4372	0.1738	0.8623	-0.7909	0.9430
May	-0.0661	0.4373	-0.1512	0.8801	-0.9332	0.8009
Jun	2.6673	0.4374	6.0980	0.0000	1.8000	3.5346
Jul	3.5089	0.4374	8.0225	0.0000	2.6416	4.3762
Aug	4.0710	0.4364	9.3283	0.0000	3.2057	4.9363
Sep	4.8166	0.4363	11.0389	0.0000	3.9514	5.6817
Oct	2.4980	0.4363	5.7257	0.0000	1.6330	3.3631
Nov	0.3619	0.4363	0.8296	0.4086	-0.5031	1.2269
Trend	-0.0261	0.0026	-10.0489	0.0000	-0.0312	-0.0209
COVID	-2.1369	0.3457	-6.1809	0.0000	-2.8224	-1.4514
Rain (Diff)	-0.2033	0.1003	-2.0269	0.0452	-0.4023	-0.0044

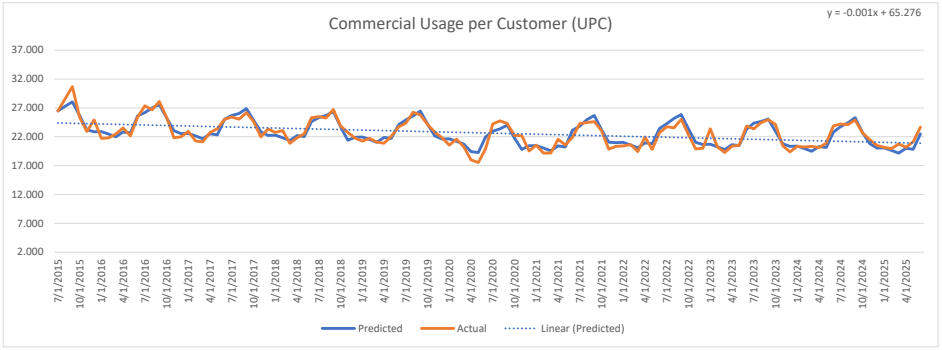
Seasonal toggle

Month	Sum. Wea.	Win. Wea.
1	0	1
2	0	1
3	0	1
4	0	1
5	0	1
6	1	0
7	1	0
8	1	0
9	1	0
10	1	0
11	1	0
12	0	1

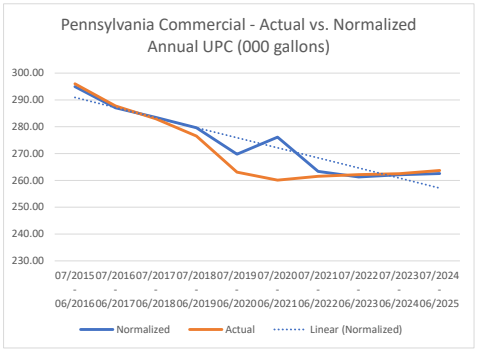
Durbin-Watson:	1.73
MAPE:	3.09%
Adjusted R Square:	83.16%

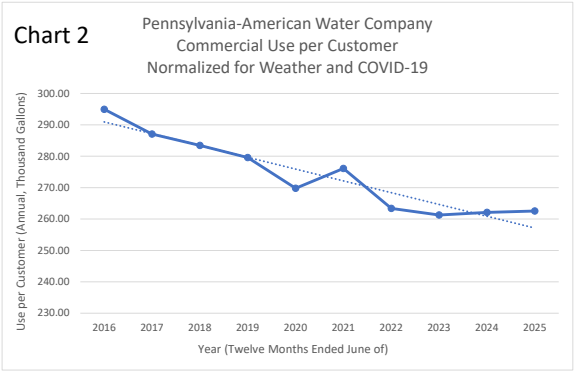
REGRESSION MODEL

SUMMARY OUTPUT



Annual Usage per Customer (UPC)										
Period	Predicted	Actual	Variance	Weather Effect	COVID Effect	Normalized	% Change (P)	% Change (A)	Year	
1	291.99	296.02	4.03	1.06	0.00	294.97			07/2015 - 06/2016	2016
2	287.87	287.77	-0.10	0.69	0.00	287.07	-1.41%	-2.79%	07/2016 - 06/2017	2017
3	282.89	282.93	0.04	-0.53	0.00	283.46	-1.73%	-1.68%	07/2017 - 06/2018	2018
4	276.61	276.55	-0.06	-3.05	0.00	279.61	-2.22%	-2.25%	07/2018 - 06/2019	2019
5	269.19	263.06	-6.12	-0.31	-6.41	269.79	-2.69%	-4.88%	07/2019 - 06/2020	2020
6	256.14	260.10	3.96	0.66	-16.67	276.11	-4.85%	-1.13%	07/2020 - 06/2021	2021
7	266.59	261.55	-5.03	-0.96	-0.85	263.37	4.08%	0.56%	07/2021 - 06/2022	2022
8	265.52	262.16	-3.36	0.87	0.00	261.28	-0.40%	0.23%	07/2022 - 06/2023	2023
9	261.30	262.51	1.21	0.41	0.00	262.10	-1.59%	0.13%	07/2023 - 06/2024	2024
10	258.27	263.71	5.44	1.14	0.00	262.57	-1.16%	0.46%	07/2024 - 06/2025	2025
11	252.77						-2.13%		07/2025 - 06/2026	
12	249.62						-1.25%		07/2026 - 06/2027	





PENNSYLVANIA MUNICIPAL MODEL

																			Rain Lag 2	0.9	HDD Lag	CDD Lag				0.215	
																			Rain Lag 1	0.1	0.0	0.0					
							2.2191	1.0548	0.4215	1.4460	0.8124	9.4366	11.4717	15.9202	18.3996	12.4121	5.0942	-0.0088	-17.9833	-1.0301	0.0000	0.0000					
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance	Weather Effect	Billing Adjustments
1	91	2015	7	2,439	172,289	70.639	0	0	0	0	0	0	1	0	0	0	0	-119	0	1	0	-69	71.686	70.639	1.047	-0.618	0
1	92	2015	8	2,444	192,705	78.848	0	0	0	0	0	0	0	1	0	0	0	-118	0	-1	0	-34	77.772	78.848	-1.076	1.028	0
1	93	2015	9	2,444	195,650	80.053	0	0	0	0	0	0	0	0	1	0	0	-117	0	-2	0	32	81.198	80.053	1.145	1.983	0
1	94	2015	10	2,381	172,193	72.319	0	0	0	0	0	0	0	0	0	1	0	-116	0	-2	0	-24	75.144	72.319	2.825	1.926	0
1	95	2015	11	2,274	160,003	70.362	0	0	0	0	0	0	0	0	0	0	1	-115	0	0	0	1	65.425	70.362	-4.937	-0.467	0
1	96	2015	12	2,254	156,651	69.499	0	0	0	0	0	0	0	0	0	0	0	-114	0	0	-217	0	60.788	69.499	-8.711	0.000	0
1	97	2016	1	2,252	154,782	68.731	1	0	0	0	0	0	0	0	0	0	0	-113	0	0	100	0	62.998	68.731	-5.732	0.000	0
1	98	2016	2	2,245	105,794	47.124	0	1	0	0	0	0	0	0	0	0	0	-112	0	0	81	0	61.825	47.124	14.701	0.000	0
1	99	2016	3	2,310	152,818	66.155	0	0	1	0	0	0	0	0	0	0	0	-111	0	0	-120	0	61.183	66.155	-4.972	0.000	0
1	100	2016	4	2,409	159,961	66.401	0	0	0	1	0	0	0	0	0	0	0	-110	0	0	72	0	62.199	66.401	-4.202	0.000	0
1	101	2016	5	2,431	145,875	60.006	0	0	0	0	1	0	0	0	0	0	0	-109	0	0	70	0	61.557	60.006	1.551	0.000	0
1	102	2016	6	2,436	168,833	69.308	0	0	0	0	0	1	0	0	0	0	0	-108	0	0	0	0	70.172	69.308	0.864	0.000	0
2	103	2016	7	2,440	172,930	70.873	0	0	0	0	0	0	1	0	0	0	0	-107	0	0	0	26	71.953	70.873	1.080	-0.245	0
2	104	2016	8	2,441	174,071	71.311	0	0	0	0	0	0	0	1	0	0	0	-106	0	-2	0	90	78.193	71.311	6.882	1.555	0
2	105	2016	9	2,428	194,424	80.076	0	0	0	0	0	0	0	0	1	0	0	-105	0	-1	0	42	79.888	80.076	-0.188	0.780	0
2	106	2016	10	2,384	175,527	73.627	0	0	0	0	0	0	0	0	0	1	0	-104	0	-1	0	-5	74.027	73.627	0.400	0.915	0
2	107	2016	11	2,259	145,357	64.346	0	0	0	0	0	0	0	0	0	0	1	-103	0	0	0	0	66.299	64.346	1.953	0.513	0
2	108	2016	12	2,259	138,989	61.527	0	0	0	0	0	0	0	0	0	0	0	-102	0	0	155	0	60.682	61.527	-0.844	0.000	0
2	109	2017	1	2,234	143,333	64.160	1	0	0	0	0	0	0	0	0	0	0	-101	0	0	-79	0	62.893	64.160	-1.267	0.000	0
2	110	2017	2	2,232	148,106	66.356	0	1	0	0	0	0	0	0	0	0	0	-100	0	0	-108	0	61.720	66.356	-4.636	0.000	0
2	111	2017	3	2,303	127,833	55.507	0	0	1	0	0	0	0	0	0	0	0	-99	0	0	150	0	61.077	55.507	5.570	0.000	0
2	112	2017	4	2,391	132,929	55.596	0	0	0	1	0	0	0	0	0	0	0	-98	0	0	-116	0	62.093	55.596	6.497	0.000	0
2	113	2017	5	2,424	159,216	65.683	0	0	0	0	1	0	0	0	0	0	0	-97	0	0	50	0	61.451	65.683	-4.233	0.000	0
2	114	2017	6	2,428	172,979	71.243	0	0	0	0	0	1	0	0	0	0	0	-96	0	0	0	0	70.066	71.243	-1.177	0.000	0
3	115	2017	7	2,424	173,017	71.377	0	0	0	0	0	0	1	0	0	0	0	-95	0	1	0	-38	71.575	71.377	0.199	-0.517	0
3	116	2017	8	2,427	172,017	70.877	0	0	0	0	0	0	0	1	0	0	0	-94	0	2	0	-86	74.144	70.877	3.267	-2.388	0
3	117	2017	9	2,417	177,470	73.426	0	0	0	0	0	0	0	0	1	0	0	-93	0	2	0	2	76.996	73.426	3.571	-2.007	0
3	118	2017	10	2,373	164,114	69.159	0	0	0	0	0	0	0	0	0	1	0	-92	0	-1	0	19	73.593	69.159	4.435	0.587	0
3	119	2017	11	2,240	146,403	65.358	0	0	0	0	0	0	0	0	0	0	1	-91	0	-2	0	-2	67.396	65.358	2.038	1.717	0
3	120	2017	12	2,225	143,072	64.302	0	0	0	0	0	0	0	0	0	0	0	-90	0	0	251	0	60.577	64.302	-3.726	0.000	0
3	121	2018	1	2,218	142,275	64.146	1	0	0	0	0	0	0	0	0	0	0	-89	0	0	166	0	62.787	64.146	-1.359	0.000	0
3	122	2018	2	2,219	162,647	73.297	0	1	0	0	0	0	0	0	0	0	0	-88	0	0	-40	0	61.614	73.297	-11.684	0.000	0
3	123	2018	3	2,247	132,711	59.062	0	0	1	0	0	0	0	0	0	0	0	-87	0	0	231	0	60.972	59.062	1.910	0.000	0
3	124	2018	4	2,381	135,346	56.844	0	0	0	1	0	0	0	0	0	0	0	-86	0	0	193	0	61.987	56.844	5.143	0.000	0
3	125	2018	5	2,399	153,806	64.112	0	0	0	0	1	0	0	0	0	0	0	-85	0	0	-85	0	61.345	64.112	-2.768	0.000	0
3	126	2018	6	2,401	175,766	73.206	0	0	0	0	0	1	0	0	0	0	0	-84	0	0	0	0	69.960	73.206	-3.245	0.000	0
4	127	2018	7	2,400	176,090	73.371	0	0	0	0	0	0	1	0	0	0	0	-83	0	1	0	-32	70.704	73.371	-2.667	-1.283	0
4	128	2018	8	2,398	172,395	71.891	0	0	0	0	0	0	0	1	0	0	0	-82	0	2	0	48	74.859	71.891	2.968	-1.567	0
4	129	2018	9	2,391	207,208	86.662	0	0	0	0	0	0	0	0	1	0	0	-81	0	1	0	53	77.663	86.662	-8.998	-1.233	0
4	130	2018	10	2,340	158,181	67.599	0	0	0	0	0	0	0	0	0	1	0	-80	0	4	0	32	68.485	67.599	0.886	-4.416	0
4	131	2018	11	2,244	150,619	67.121	0	0	0	0	0	0	0	0	0	0	1	-79	0	5	0	-2	60.425	67.121	-6.696	-5.149	0
4	132	2018	12	2,234	139,876	62.612	0	0	0	0	0	0	0	0	0	0	0	-78	0	0	64	0	60.471	62.612	-2.142	0.000	0
4	133	2019	1	2,231	141,030	63.214	1	0	0	0	0	0	0	0	0	0	0	-77	0	0	73	0	62.681	63.214	-0.533	0.000	0
4	134	2019	2	2,232	148,737	66.638	0	1	0	0	0	0	0	0	0	0	0	-76	0	0	71	0	61.508	66.638	-5.131	0.000	0
4	135	2019	3	2,259	151,516	67.072	0	0	1	0	0	0	0	0	0	0	0	-75	0	0	57	0	60.866	67.072	-6.206	0.000	0
4	136	2019	4	2,351	166,277	70.726	0	0	0	1	0	0	0	0	0	0	0	-74	0	0	-89	0	61.881	70.726	-8.845	0.000	0
4	137	2019	5	2,380	152,948	64.264	0	0	0	0	1	0	0	0	0	0	0	-73	0	0	-43	0	61.239	64.264	-3.025	0.000	0
4	138	2019	6	2,381	168,441	70.744	0	0	0	0	0	1	0	0	0	0	0	-72	0	0	0	0	69.854	70.744	-0.889	0.000	0
5	139	2019	7	2,384	160,889	67.487	0	0	0	0	0	0	1	0	0	0	0	-71	0	2	0	4	70.002	67.487	2.514	-1.879	0
5	140	2019	8	2,386	187,993	78.790	0	0	0	0	0	0	0	1	0	0	0	-70	0	1	0	-41	74.930	78.790	-3.860	-1.390	0
5	141	2019	9	2,376	190,054	79.989	0	0	0	0	0	0	0	0	1	0	0	-69	0	1	0	-8	78.146	79.989	-1.843	-0.644	0
5	142	2019	10	2,318	164,815	71.102	0	0	0	0	0	0	0	0	0	1	0	-68	0	-1	0	0	73.824	71.102	2.721	1.029	0
5	143	2019	11	2,212	144,694	65.413	0	0	0	0	0	0	0	0	0	0	1	-67	0	-1	0	-2	66.469	65.413	1.056	1.001	0
5	144	2019	12	2,198	138,263	62.904	0	0	0	0	0	0	0	0	0	0	0	-66	0	0	96	0	60.365	62.904	-2.539	0.000	0
5	145	2020	1	2,197	131,397	59.807	1	0	0	0	0	0	0	0	0	0	0	-65	0	0	-128	0	62.575	59.807	2.768	0.000	0
5	146	2020	2	2,197	154,003	70.097	0	1	0	0	0	0	0	0	0	0	0	-64	0	0	-10	0	61.402	70.097	-8.695	0.000	0
5	147	2020	3	2,277	131,943	57.946	0	0	1	0	0	0	0	0	0	0	0	-63	0	0	-107	0	60.760	57.946	2.814	0.000	0
5	148	2020	4	2,320	87,429	37.685	0	0	0	1	0	0	0	0	0	0	0	-62	1.0	0	75	0	43.792	37.685	6.107	0.000	0
5	149	2020	5	2,350	79,860	33.983	0	0	0	0	1	0	0	0	0	0	0	-61	1.0	0	57	0	43.150	33.983	9.167	0.000	0
5	150	2020	6	2,366	115,467	48.803	0	0	0	0	0	1	0	0	0	0	0	-60	1.0	0	0	0	51.765	48.803	2.963	0.000	0

PENNSYLVANIA MUNICIPAL MODEL

																			Rain Lag 2	0.9	HDD Lag	CDD Lag					0.215	
																			Rain Lag 1	0.1	0.0	0.0						
							2.2191	1.0548	0.4215	1.4460	0.8124	9.4366	11.4717	15.9202	18.3996	12.4121	5.0942	-0.0088	-17.9833	-1.0301	0.0000	0.0000					Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance		Effect	Adjustments
6	151	2020	7	2,370	151,492	63.921	0	0	0	0	0	0	1	0	0	0	0	-59	1.0	-1	0	76	55.199	63.921	-8.722		1.407	0
6	152	2020	8	2,375	158,517	66.744	0	0	0	0	0	0	0	1	0	0	0	-58	1.0	0	0	6	58.434	66.744	-8.311		0.202	0
6	153	2020	9	2,378	158,350	66.590	0	0	0	0	0	0	0	0	1	0	0	-57	1.0	1	0	-41	59.929	66.590	-6.661		-0.773	0
6	154	2020	10	2,305	136,532	59.233	0	0	0	0	0	0	0	0	0	1	0	-56	1.0	0	0	-16	54.953	59.233	-4.280		0.248	0
6	155	2020	11	2,217	121,935	55.000	0	0	0	0	0	0	0	0	0	0	1	-55	1.0	-2	0	-1	49.074	55.000	-5.926		1.696	0
6	156	2020	12	2,207	88,308	40.013	0	0	0	0	0	0	0	0	0	0	0	-54	0.4	0	122	0	53.066	40.013	13.053		0.000	0
6	157	2021	1	2,204	114,575	51.985	1	0	0	0	0	0	0	0	0	0	0	-53	0.4	0	-3	0	55.276	51.985	3.291		0.000	0
6	158	2021	2	2,208	96,119	43.532	0	1	0	0	0	0	0	0	0	0	0	-52	0.4	0	110	0	54.103	43.532	10.571		0.000	0
6	159	2021	3	2,260	121,501	53.761	0	0	1	0	0	0	0	0	0	0	0	-51	0.4	0	-101	0	53.461	53.761	-0.301		0.000	0
6	160	2021	4	2,370	124,194	52.402	0	0	0	1	0	0	0	0	0	0	0	-50	0.4	0	-20	0	54.476	52.402	2.074		0.000	0
6	161	2021	5	2,385	121,868	51.098	0	0	0	0	1	0	0	0	0	0	0	-49	0.4	0	36	0	53.834	51.098	2.736		0.000	0
6	162	2021	6	2,387	133,393	55.883	0	0	0	0	0	1	0	0	0	0	0	-48	0.4	0	0	0	62.449	55.883	6.566		0.000	0
7	163	2021	7	2,392	152,837	63.895	0	0	0	0	0	0	1	0	0	0	0	-47	0.4	-1	0	-40	65.062	63.895	1.167		0.586	0
7	164	2021	8	2,395	162,906	68.019	0	0	0	0	0	0	0	1	0	0	0	-46	0	1	0	23	75.416	68.019	7.397		-0.693	0
7	165	2021	9	2,386	169,303	70.957	0	0	0	0	0	0	0	0	1	0	0	-45	0	1	0	-43	78.012	70.957	7.055		-0.567	0
7	166	2021	10	2,356	155,902	66.172	0	0	0	0	0	0	0	0	0	1	0	-44	0	2	0	9	70.864	66.172	4.692		-1.719	0
7	167	2021	11	2,285	135,092	59.121	0	0	0	0	0	0	0	0	0	0	1	-43	0	2	0	-2	62.989	59.121	3.868		-2.267	0
7	168	2021	12	2,256	124,615	55.237	0	0	0	0	0	0	0	0	0	0	0	-42	0	0	7	0	60.153	55.237	4.916		0.000	0
7	169	2022	1	2,253	117,236	52.035	1	0	0	0	0	0	0	0	0	0	0	-41	0	0	135	0	62.363	52.035	10.328		0.000	0
7	170	2022	2	2,254	134,166	59.524	0	1	0	0	0	0	0	0	0	0	0	-40	0	0	12	0	61.190	59.524	1.667		0.000	0
7	171	2022	3	2,289	122,719	53.613	0	0	1	0	0	0	0	0	0	0	0	-39	0	0	-74	0	60.548	53.613	6.936		0.000	0
7	172	2022	4	2,358	146,987	62.335	0	0	0	1	0	0	0	0	0	0	0	-38	0	0	7	0	61.564	62.335	-0.772		0.000	0
7	173	2022	5	2,384	136,222	57.140	0	0	0	0	1	0	0	0	0	0	0	-37	0	0	-58	0	60.921	57.140	3.781		0.000	0
7	174	2022	6	2,392	174,538	72.967	0	0	0	0	0	1	0	0	0	0	0	-36	0	0	0	0	69.537	72.967	-3.430		0.000	0
8	175	2022	7	2,394	148,763	62.140	0	0	0	0	0	0	1	0	0	0	0	-35	0	1	0	20	70.759	62.140	8.619		-0.804	0
8	176	2022	8	2,399	166,719	69.495	0	0	0	0	0	0	0	1	0	0	0	-34	0	-2	0	5	77.978	69.495	8.483		1.975	0
8	177	2022	9	2,296	180,983	78.825	0	0	0	0	0	0	0	0	1	0	0	-33	0	-2	0	-42	80.292	78.825	1.467		1.819	0
8	178	2022	10	2,256	163,114	72.302	0	0	0	0	0	0	0	0	0	1	0	-32	0	-1	0	-3	73.404	72.302	1.101		0.927	0
8	179	2022	11	2,186	131,500	60.156	0	0	0	0	0	0	0	0	0	0	1	-31	0	0	0	4	65.233	60.156	5.077		0.082	0
8	180	2022	12	2,178	114,220	52.443	0	0	0	0	0	0	0	0	0	0	0	-30	0	0	129	0	60.047	52.443	7.605		0.000	0
8	181	2023	1	2,181	169,408	77.674	1	0	0	0	0	0	0	0	0	0	0	-29	0	0	-221	0	62.257	77.674	-15.417		0.000	0
8	182	2023	2	2,181	124,435	57.054	0	1	0	0	0	0	0	0	0	0	0	-28	0	0	-90	0	61.084	57.054	4.030		0.000	0
8	183	2023	3	2,213	127,691	57.700	0	0	1	0	0	0	0	0	0	0	0	-27	0	0	51	0	60.442	57.700	2.742		0.000	0
8	184	2023	4	2,292	140,836	61.447	0	0	0	1	0	0	0	0	0	0	0	-26	0	0	-62	0	61.458	61.447	0.011		0.000	0
8	185	2023	5	2,302	140,771	61.152	0	0	0	0	1	0	0	0	0	0	0	-25	0	0	31	0	60.816	61.152	-0.336		0.000	0
8	186	2023	6	2,303	163,097	70.819	0	0	0	0	0	1	0	0	0	0	0	-24	0	0	0	0	69.431	70.819	-1.389		0.000	0
9	187	2023	7	2,306	167,965	72.838	0	0	0	0	0	0	1	0	0	0	0	-23	0	-3	0	1	74.184	72.838	1.346		2.727	35000
9	188	2023	8	2,308	203,501	88.172	0	0	0	0	0	0	0	1	0	0	0	-22	0	-1	0	-26	76.694	88.172	-11.478		0.797	0
9	189	2023	9	2,301	162,161	70.474	0	0	0	0	0	0	0	0	1	0	0	-21	0	1	0	7	77.256	70.474	6.782		-1.112	0
9	190	2023	10	2,271	188,633	83.062	0	0	0	0	0	0	0	0	0	1	0	-20	0	0	0	4	72.775	83.062	-10.287		0.404	0
9	191	2023	11	2,186	135,373	61.927	0	0	0	0	0	0	0	0	0	0	1	-19	0	0	0	-2	65.230	61.927	3.303		0.186	0
9	192	2023	12	2,183	138,980	63.665	0	0	0	0	0	0	0	0	0	0	0	-18	0	0	-78	0	59.941	63.665	-3.723		0.000	0
9	193	2024	1	2,181	125,924	57.737	1	0	0	0	0	0	0	0	0	0	0	-17	0	0	-44	0	62.152	57.737	4.415		0.000	0
9	194	2024	2	2,180	131,278	60.219	0	1	0	0	0	0	0	0	0	0	0	-16	0	0	-27	0	60.979	60.219	0.759		0.000	0
9	195	2024	3	2,222	136,928	61.624	0	0	1	0	0	0	0	0	0	0	0	-15	0	0	-87	0	60.336	61.624	-1.287		0.000	0
9	196	2024	4	2,287	145,682	63.700	0	0	0	1	0	0	0	0	0	0	0	-14	0	0	-60	0	61.352	63.700	-2.348		0.000	0
9	197	2024	5	2,306	148,007	64.184	0	0	0	0	1	0	0	0	0	0	0	-13	0	0	-58	0	60.710	64.184	-3.474		0.000	0
9	198	2024	6	2,310	166,240	71.965	0	0	0	0	0	1	0	0	0	0	0	-12	0	0	0	0	69.325	71.965	-2.640		0.000	0
10	199	2024	7	2,310	175,423	75.941	0	0	0	0	0	0	1	0	0	0	0	-11	0	0	0	51	71.358	75.941	-4.583		0.007	0
10	200	2024	8	2,309	187,895	81.375	0	0	0	0	0	0	0	1	0	0	0	-10	0	-1	0	16	77.102	81.375	-4.273		1.311	0
10	201	2024	9	2,307	189,970	82.345	0	0	0	0	0	0	0	0	1	0	0	-9	0	-2	0	-1	80.016	82.345	-2.329		1.754	0
10	202	2024	10	2,272	170,077	74.858	0	0	0	0	0	0	0	0	0	1	0	-8	0	0	0	-16	72.365	74.858	-2.493		0.100	0
10	203	2024	11	2,198	148,060	67.361	0	0	0	0	0	0	0	0	0	0	1	-7	0	-3	0	5	67.627	67.361	0.265		2.688	0
10	204	2024	12	2,183	139,109	63.724	0	0	0	0	0	0	0	0	0	0	0	-6	0	0	-529	0	59.836	63.724	-3.888		0.000	0
10	205	2025	1	2,176	127,382	58.539	1	0	0	0	0	0	0	0	0	0	0	-5	0	0	225	0	62.046	58.539	3.506		0.000	0
10	206	2025	2	2,173	135,715	62.455	0	1	0	0	0	0	0	0	0	0	0	-4	0	0	135	0	60.873	62.455	-1.583		0.000	0
10	207	2025	3	2,229	150,316	67.437	0	0	1	0	0	0	0	0	0	0	0	-3	0	0	-92	0	60.231	67.437	-7.206		0.000	0
10	208	2025	4	2,296	149,039	64.912	0	0	0	1	0	0	0	0	0	0	0	-2	0	0	-9	0	61.246	64.912	-3.666		0.000	0
10	209	2025	5	2,309	147,783	64.003	0	0	0	0	1	0	0	0	0	0	0	-1	0	0	21	0	60.604	64.003	-3.399		0.000	0
10	210	2025	6	2,307	154,202	66.841	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	69.219	66.841	2.378		0.000	-35000

PENNSYLVANIA MUNICIPAL MODEL

																		Rain Lag 2	0.9	HDD Lag	CDD Lag				0.215	
																		Rain Lag 1	0.1	0.0	0.0					
							2.2191	1.0548	0.4215	1.4460	0.8124	9.4366	11.4717	15.9202	18.3996	12.4121	5.0942	-0.0088	-17.9833	-1.0301	0.0000	0.0000				Weather	Billing
Period	Obs	Year	Month	Cust	Sales	UPC	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Trend	COVID	Rain (Diff)	HDD (Diff)	CDD (Diff)	Predicted	Actual	Variance	Effect	Adjustments
11	211	2025	7	2,310	164,565	71.245	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	71.245				
11	212	2025	8	2,313	175,022	75.685	0	0	0	0	0	0	0	1	0	0	0	2	0	0	0	0	75.685				
11	213	2025	9	2,291	179,068	78.156	0	0	0	0	0	0	0	0	1	0	0	3	0	0	0	0	78.156				
11	214	2025	10	2,247	162,130	72.159	0	0	0	0	0	0	0	0	0	1	0	4	0	0	0	0	72.159				
11	215	2025	11	2,165	140,330	64.833	0	0	0	0	0	0	0	0	0	0	1	5	0	0	0	0	64.833				
11	216	2025	12	2,151	128,498	59.730	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0	0	59.730				
11	217	2026	1	2,149	133,119	61.940	1	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0	61.940				
11	218	2026	2	2,149	130,608	60.767	0	1	0	0	0	0	0	0	0	0	0	8	0	0	0	0	60.767				
11	219	2026	3	2,199	132,204	60.125	0	0	1	0	0	0	0	0	0	0	0	9	0	0	0	0	60.125				
11	220	2026	4	2,271	138,850	61.140	0	0	0	1	0	0	0	0	0	0	0	10	0	0	0	0	61.140				
11	221	2026	5	2,290	138,530	60.498	0	0	0	0	1	0	0	0	0	0	0	11	0	0	0	0	60.498				
11	222	2026	6	2,295	158,592	69.113	0	0	0	0	0	1	0	0	0	0	0	12	0	0	0	0	69.113				
12	223	2026	7	2,298	163,443	71.140	0	0	0	0	0	0	1	0	0	0	0	13	0	0	0	0	71.140				
12	224	2026	8	2,300	173,845	75.579	0	0	0	0	0	0	0	1	0	0	0	14	0	0	0	0	75.579				
12	225	2026	9	2,279	177,863	78.050	0	0	0	0	0	0	0	0	1	0	0	15	0	0	0	0	78.050				
12	226	2026	10	2,235	161,004	72.054	0	0	0	0	0	0	0	0	0	1	0	16	0	0	0	0	72.054				
12	227	2026	11	2,152	139,303	64.727	0	0	0	0	0	0	0	0	0	0	1	17	0	0	0	0	64.727				
12	228	2026	12	2,139	127,535	59.624	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	59.624				
12	229	2027	1	2,137	132,129	61.834	1	0	0	0	0	0	0	0	0	0	0	19	0	0	0	0	61.834				
12	230	2027	2	2,137	129,632	60.661	0	1	0	0	0	0	0	0	0	0	0	20	0	0	0	0	60.661				
12	231	2027	3	2,187	131,231	60.019	0	0	1	0	0	0	0	0	0	0	0	21	0	0	0	0	60.019				
12	232	2027	4	2,259	137,857	61.035	0	0	0	1	0	0	0	0	0	0	0	22	0	0	0	0	61.035				
12	233	2027	5	2,278	137,543	60.392	0	0	0	0	1	0	0	0	0	0	0	23	0	0	0	0	60.392				
12	234	2027	6	2,282	157,498	69.007	0	0	0	0	0	1	0	0	0	0	0	24	0	0	0	0	69.007				

REGRESSION MODEL

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.8256
R Square	0.6816
Adjusted R Square	0.6391
Standard Error	5.6425
Observations	120

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	14.00	7155.5831	511.1131	16.0539	3.64958E-20
Residual	105.00	3342.9181	31.8373		
Total	119.00	10498.5012			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*
Intercept	59.7826	2.0019	29.8623	0.0000	55.8131	63.7521
Jan	2.2191	2.5234	0.8794	0.3812	-2.7844	7.2226
Feb	1.0548	2.5236	0.4180	0.6768	-3.9490	6.0585
Mar	0.4215	2.5238	0.1670	0.8677	-4.5827	5.4257
Apr	1.4460	2.5319	0.5711	0.5691	-3.5743	6.4663
May	0.8124	2.5323	0.3208	0.7490	-4.2086	5.8334
Jun	9.4366	2.5327	3.7258	0.0003	4.4146	14.4585
Jul	11.4717	2.5329	4.5291	0.0000	6.4495	16.4939
Aug	15.9202	2.5273	6.2993	0.0000	10.9090	20.9313
Sep	18.3996	2.5267	7.2821	0.0000	13.3896	23.4096
Oct	12.4121	2.5264	4.9129	0.0000	7.4026	17.4216
Nov	5.0942	2.5263	2.0165	0.0463	0.0850	10.1034
Trend	-0.0088	0.0150	-0.5866	0.5588	-0.0386	0.0210
COVID	-17.9833	2.0001	-8.9910	0.0000	-21.9493	-14.0174
Rain (Diff)	-1.0301	0.5124	-2.0103	0.0470	-2.0462	-0.0141

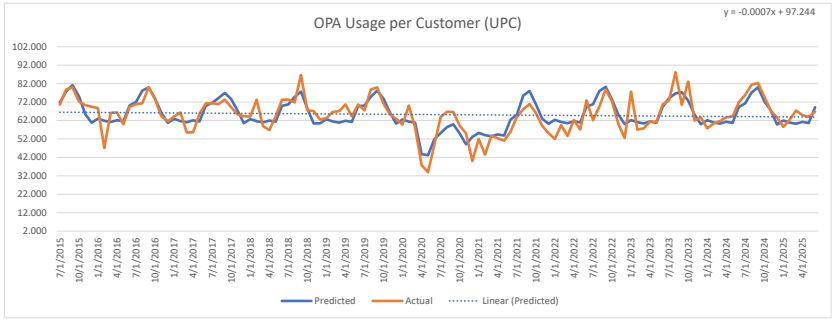
Seasonal toggle

Month	Sum. Wea.	Win. Wea.
1	0	1
2	0	1
3	0	1
4	0	1
5	0	1
6	0	0
7	1	0
8	1	0
9	1	0
10	1	0
11	1	0
12	0	1

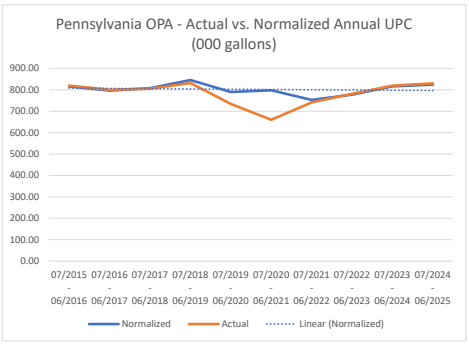
Durbin-Watson:	1.84
MAPE:	6.78%
Adjusted R Square:	63.91%

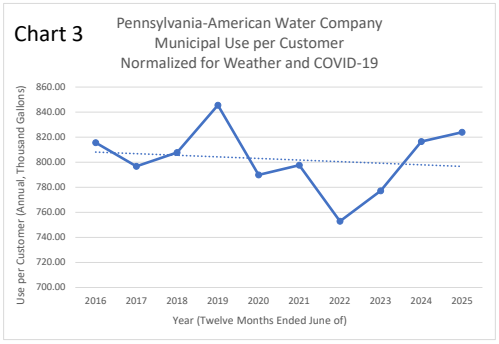
REGRESSION MODEL

SUMMARY OUTPUT



Annual Usage per Customer (UPC)										
Period	Predicted	Actual	Variance	Weather Effect	COVID Effect	Normalized	% Change (P)	% Change (A)	Year	
1	811.95	819.45	7.50	3.85	0.00	815.59			07/2015 - 06/2016	2016
2	810.34	800.31	-10.04	3.52	0.00	796.79	-0.20%	-2.34%	07/2016 - 06/2017	2017
3	802.95	805.16	2.22	-2.61	0.00	807.77	-0.91%	0.61%	07/2017 - 06/2018	2018
4	790.64	831.91	41.28	-13.65	0.00	845.56	-1.53%	3.32%	07/2018 - 06/2019	2019
5	747.18	734.01	-13.17	-1.88	-53.95	789.84	-5.50%	-11.77%	07/2019 - 06/2020	2020
6	664.25	660.16	-4.09	2.78	-140.27	797.65	-11.10%	-10.06%	07/2020 - 06/2021	2021
7	788.62	741.02	-47.60	-4.66	-7.19	752.87	18.72%	12.25%	07/2021 - 06/2022	2022
8	803.20	781.21	-21.99	4.00	0.00	777.21	1.85%	5.42%	07/2022 - 06/2023	2023
9	800.93	819.57	18.63	3.00	0.00	816.56	-0.28%	4.91%	07/2023 - 06/2024	2024
10	802.52	829.79	27.27	5.86	0.00	823.93	0.20%	1.25%	07/2024 - 06/2025	2025
11	795.39						-0.89%		07/2025 - 06/2026	
12	794.12						-0.16%		07/2026 - 06/2027	





PENNSYLVANIA-AMERICAN WATER COMPANY -WATER OPERATIONS
SUMMARY OF APPLICATION OF PRESENT RATES AND PROPOSED RATES
12 MONTHS ENDING JUNE 30, 2027

				Industrial		Other Water Utilities			
Rate Zone	Residential	Commercial	Municipal	Industrial	Demand-Base (DIS)	Group A	Group B	Demand Base (DRS)	Total
Present Rate Application									
Zone 1 - Most Areas	$614,624,141	$222,471,298	$24,444,486	$42,877,930	$3,686,620	$1,002,544	$59,124	$3,320,460	$912,486,603
Zone 2 - Valley	1,329,721	37,576	46,288	524					1,414,109
Zone 3 - Turbotville	218,663	91,525	365						310,553
Zone 4 - Farmington	346,406	53,855	21,870						422,131
Zone 5 - East Dunkard	1,372,888	107,268	29,496	8,546					1,518,198
Zone 6 - Audubon	1,702,067	933,237							2,635,304
Zone 7 - Manwalamink	168,147	253,639	595						422,381
Zone 8 - Appalachian	565,626	122,400	5,473	3,714					697,213
Zone 9 - Corner Water	155,527	247,376		14,336					417,239
	$620,483,186	$224,318,174	$24,548,573	$42,905,050	$3,686,620	$1,002,544	$59,124	$3,320,460	$920,323,732
Private Fire Services									$5,749,012
Public Fire Services									11,062,317
Other Operating Revenues									$10,649,702
Total @ Present Rate	**$620,483,186**	**$224,318,174**	**$24,548,573**	**$42,905,050**	**$3,686,620**	**$1,002,544**	**$59,124**	**$3,320,460**	**$947,784,763**
Proposed Rate Application									
Zone 1 - Most Areas	$718,094,479	$256,088,824	$26,291,374	$47,965,945	$3,686,620	$1,162,821	$59,079	$3,320,460	$1,056,669,602
Zone 2 - Valley	1,720,002	44,738	44,478	585					1,809,803
Zone 3 - Turbotville	253,961	110,536	348						364,845
Zone 4 - Farmington	374,000	40,572	15,763						430,335
Zone 5 - East Dunkard	1,669,459	136,250	29,240	12,787					1,847,736
Zone 6 - Audubon	2,208,843	1,190,348							3,399,191
Zone 7 - Manwalamink	184,644	278,635	654						463,933
Zone 8 - Appalachian	718,569	150,682	6,851	4,814					880,916
Zone 9 - Corner Water	201,476	321,320		18,296					541,092
	$725,425,433	$258,361,905	$26,388,708	$48,002,427	$3,686,620	$1,162,821	$59,079	$3,320,460	$1,066,407,453
Private Fire Services									$8,153,435
Public Fire Services									14,203,816
Other Operating Revenues									$11,438,031
Total @ Proposed Rate	**$725,425,433**	**$258,361,905**	**$26,388,708**	**$48,002,427**	**$3,686,620**	**$1,162,821**	**$59,079**	**$3,320,460**	**$1,100,202,735**
Change in Revenues	$104,942,247	$34,043,731	$1,840,135	$5,097,377	$0	$160,277	($45)	$0	$152,417,972
% Change in Revenues	16.9%	15.2%	7.5%	11.9%	0.0%	16.0%	-0.1%	0.0%	16.1%

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Residential Class	6/30/2025 Usage (in 100 Gallons)	6/30/2025 Number of Bills	6/30/2025 Annualized Revenues	6/30/2026 Usage (in 100 Gallons)	6/30/2026 Number of Bills	6/30/2026 Proforma Revenues	6/30/2027 Usage (in 100 Gallons)	6/30/2027 Number of Bills	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most Areas	252,631,253	7,580,994	$607,706,764	250,938,273	7,599,126	$604,932,033	249,660,289	7,635,390	$11,341,710	$614,624,141	$718,094,479	17.00%
Zone 2 - Valley	578,908	19,676	1,305,183	578,908	19,676	1,305,183	578,908	19,676	24,538	1,329,721	1,720,002	29.00%
Zone 3 - Turbotville	82,959	3,182	214,627	82,959	3,182	214,627	82,959	3,182	4,036	218,663	253,961	16.00%
Zone 4 - Farmington	119,809	4,961	346,406	119,809	4,961	346,406	119,809	4,961	0	346,406	374,000	8.00%
Zone 5 - East Dunkard	568,288	17,940	1,372,889	568,288	17,940	1,372,888	568,288	17,940	0	1,372,888	1,669,459	22.00%
Zone 6 - Audubon	1,343,591	31,344	1,702,068	1,343,591	31,344	1,702,067	1,343,591	31,344	0	1,702,067	2,208,843	30.00%
Zone 7 - Manwalamink	0	-	0	175,201	7,332	168,147	175,201	7,332	0	168,147	184,644	10.00%
Zone 8 - Appalachian	0	-	0	500,772	16,188	565,626	500,772	16,212	0	565,626	718,569	27.00%
Zone 9 - Corner Water	0	-	0	115,416	4,224	155,527	115,416	4,224	0	155,527	201,476	30.00%
Total Residential	255,324,808	7,658,097	$612,647,937	254,423,218	7,703,973	$610,762,504	253,145,235	7,740,261	$11,370,284	$620,483,186	$725,425,433	17.00%

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 1	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	5,948,254	$18.80	$111,827,183	5,959,546	$18.80	$112,039,472	5,977,678	$18.80	$2,112,751	$114,493,105	$20.00	$120,278,848	4.00%
3/4 - Meter	10,964	18.80	206,116	10,964	18.80	206,116	10,964	18.80	3,875	209,991	20.00	219,272	4.00%
1 - Meter	106,235	18.80	1,997,218	106,235	18.80	1,997,218	106,235	18.80	37,548	2,034,766	20.00	2,124,700	4.00%
1 1/2 - Meter	711	18.80	13,359	711	18.80	13,359	711	18.80	251	13,610	20.00	14,212	4.00%
2 - Meter	481	127.00	61,139	481	127.00	61,139	481	127.00	1,149	62,288	131.70	63,401	2.00%
3 - Meter	1	236.80	237	1	236.80	237	1	236.80	4	241	245.50	246	2.00%
4 - Meter	113	296.80	33,477	113	296.80	33,477	113	296.80	629	34,106	307.70	34,707	2.00%
6 - Meter	20	444.30	9,069	20	444.30	9,069	20	444.30	171	9,240	460.40	9,398	2.00%
8 - Meter	18	860.40	15,883	18	860.40	15,883	18	860.40	299	16,182	891.70	16,461	2.00%
Subtotal	6,066,798		$114,163,681	6,078,090		$114,375,970	6,096,222		$2,156,677	$116,873,529		$122,761,245	5.00%
Sprinkler Customer Charge													
5/8-METER	1,398,849	$18.80	$26,298,354	1,398,849	$18.80	$26,298,354	1,398,849	$18.80	$494,409	$26,792,763	$20.00	$27,976,972	4.00%
3/4-METER	588	18.80	11,048	588	18.80	11,048	588	18.80	208	11,256	20.00	11,753	4.00%
1-METER	101,082	18.80	1,900,345	101,082	18.80	1,900,345	101,082	18.80	35,726	1,936,071	20.00	2,021,644	4.00%
1.5-METER	1,701	18.80	31,973	1,701	18.80	31,973	1,701	18.80	601	32,574	20.00	34,014	4.00%
2-METER	185	18.80	3,477	185	18.80	3,477	185	18.80	65	3,542	20.00	3,699	4.00%
4-METER	140	18.80	2,636	140	18.80	2,636	140	18.80	50	2,686	20.00	2,805	4.00%
Subtotal	1,502,544		$28,247,833	1,502,544		$28,247,833	1,502,544		$531,059	$28,778,892		$30,050,887	4.00%
Unmetered Customers	360	$79.00	$28,440	360	$79.00	$28,440	360	$79.00	$535	$28,975	$95.00	$34,200	18.00%
Usage (in 100 Gallons)													
All Usage	253,790,317	$1.8772	$476,415,183	252,631,253	$1.8772	$474,239,387	250,938,273	$1.8772	$8,855,953	$479,917,279	$2.3069	$575,941,321	21.00%
Low Income:													
Low Income Discount Tier 1			($3,230,739)			($3,215,783)			($60,036)	($3,253,441)		($3,756,006)	
Low Income Discount Tier 2			(3,389,823)			(3,374,200)			(62,995)	(3,413,818)		(3,937,492)	
Low Income Discount Tier 3			(2,295,898)			(2,286,046)			(42,701)	(2,314,006)		(2,642,532)	
Low Income Discount Tier 4			(310,145)			(308,839)			(5,769)	(312,654)		(357,144)	
Adjustment (1):													
5/8 - Meter	11,292	$18.80	$212,290	18,132	$18.80	$340,882	36,264	$18.80	$12,817	$694,580			
All Usage	378,051	$1.8772	709,677	607,051	$1.8772	1,139,556	1,214,101	$1.8772	42,847	2,321,958			
Adjustment (2):													
All Usage	(1,537,115)	$1.8772	($2,885,472)	(2,300,031)	$1.8772	($4,317,617)	(2,492,085)	$1.8772	($87,949)	($4,766,091)			
All Usage Low Income Tier 1	(9,959)	(1.5018)	14,956	(14,901)	(1.5018)	22,378	(16,146)	(1.5018)	456	24,703			
All Usage Low Income Tier 2	(12,804)	(1.2202)	15,623	(19,159)	(1.2202)	23,377	(20,759)	(1.2202)	476	25,806			
All Usage Low Income Tier 3	(13,120)	(0.7509)	9,852	(19,632)	(0.7509)	14,741	(21,271)	(0.7509)	300	16,272			
All Usage Low Income Tier 4	(3,478)	(0.3754)	1,306	(5,204)	(0.3754)	1,954	(5,638)	(0.3754)	40	2,157			
RZ 1 Residential Usage	252,631,253			250,938,273			249,660,289						
RZ 1 Residential Revenues			**$607,706,764**			**$604,932,033**			**$11,341,710**	**$614,624,141**		**$718,094,479**	**17.00%**

Note (1) Adjustment to account for the growth (loss) in customers
Note (2) Adjustment to account for normalization in usage trend including the impact of declining usage

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 2 Valley	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	19,425	$18.80	$365,199	19,425	$18.80	$365,199	19,425	$18.80	$6,866	$372,065	$20.00	$388,509	4.00%
3/4 - Meter													
1 - Meter	250	18.80	4,704	250	18.80	4,704	250	$18.80	88	4,792	20.00	5,004	4.00%
1 1/2 - Meter													
Subtotal	19,676		$369,903	19,676		$369,903	19,676		$6,954	$376,857		$393,513	
Usage (in 100 Gallons)													
All Usage	578,908	$1.6276	$942,231	578,908	$1.6276	$942,231	578,908	$1.6276	$17,714	$959,945	$2.3069	$1,335,484	39.00%
Subtotal	578,908		$942,231	578,908		$942,231	578,908		$17,714	$959,945		$1,335,484	
Low Income:													
Low Income Discount Tier 1			($1,326)			($1,326)			($25)	($1,351)		($1,729)	
Low Income Discount Tier 2			(3,799)			(3,799)			(71)	(3,870)		(4,946)	
Low Income Discount Tier 3			(1,461)			(1,461)			(27)	(1,488)		(1,856)	
Low Income Discount Tier 4			(365)			(365)			(7)	(372)		(464)	
RZ 2 Residential Usage	578,908			578,908			578,908						
RZ 2 Residential Revenues			**$1,305,183**			**$1,305,183**			**$24,538**	**$1,329,721**		**$1,720,002**	**29.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 3 Turbotville	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	3,182	$18.80	$59,822	3,182	$18.80	$59,822	3,182	$18.80	$1,125	$60,947	$20.00	$63,640	4.00%
3/4 - Meter	0	18.80	0	0	18.80	0	0	18.80	0	0	20.00	0	0.00%
1 - Meter	0	18.80	0	0	18.80	0	0	18.80	0	0	20.00	0	0.00%
1 1/2 - Meter	0	18.80	0	0	18.80	0	0	18.80	0	0	20.00	0	0.00%
2 - Meter	0	127.00	0	0	127.00	0	0	127.00	0	0	131.70	0	0.00%
3 - Meter	0	236.80	0	0	236.80	0	0	236.80	0	0	245.50	0	0.00%
4 - Meter	0	296.80	0	0	296.80	0	0	296.80	0	0	307.70	0	0.00%
Subtotal	3,182		$59,822	3,182		$59,822	3,182		$1,125	$60,947		$63,640	4.00%
Usage (in 100 Gallons)													
All Usage	82,959	$1.8772	$155,731	82,959	$1.8772	$155,731	82,959	$1.8772	$2,928	$158,659	$2.3069	$191,379	21.00%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			0			0			0	0		0	
Low Income Discount Tier 3			(741)			(741)			(14)	(755)		(846)	
Low Income Discount Tier 4			(185)			(185)			(3)	(188)		(212)	
RZ 3 Residential Usage	82,959			82,959			82,959						
RZ 3 Residential Revenues			**$214,627**			**$214,627**			**$4,036**	**$218,663**		**$253,961**	**16.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 4 Farmington	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
Service Charge per EDU	2,896	$67.50	$195,511	4,961	$67.50	$334,874	4,961	$67.50	$0	$334,874			
5/8 - Meter							4,788				$20.00	$95,760	
3/4 - Meter							24				$20.00	480	
1 - Meter							48				$20.00	960	
1 1/2 - Meter							12				$20.00	240	
2 - Meter							12				$131.70	1,580	
3 - Meter											$245.50	0	
Subtotal	2,896		$195,511	4,961		$334,874	4,961		$0	$334,874		$99,020	-70.00%
Usage (in 100 Gallons)													
First 5,000 Gallons	64,846	$0.0000	$0	111,069	$0.0000	$0	111,069	$0.0000	$0	$0	$2.3069	$256,225	0.00%
All Over 5,000 Gallons	5,103	1.5000	7,655	8,740	1.5000	13,111	8,740	1.5000	0	13,111	2.3069	20,163	54.00%
			$7,655			$13,111			$0	$13,111		$276,388	2008.00%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			(608)			(608)			0	(608)		(609)	
Low Income Discount Tier 3			(972)			(972)			0	(972)		(799)	
Low Income Discount Tier 4			-			-			0	0		0	
Adjustment (1):													
Service Charge per EDU	2,065	$67.50	$139,363										
Usage (in 100 Gallons)													
First 5,000 Gallons	46,223	$0.0000	$0										
All Over 5,000 Gallons	3,637	1.5000	5,456										
RZ 4 Residential Usage	119,809			119,809			119,809						
RZ 4 Residential Revenues			**$346,406**			**$346,406**			**$0**	**$346,406**		**$374,000**	**8.00%**

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 5 East Dunkard	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	2	$35.04	$79	24	$35.04	$841	24	$35.04	$0	$841	$20.00	$480	-43.00%
3/4 - Meter	2,118	35.04	74,229	17,904	35.04	627,356	17,904	35.04	0	627,356	20.00	358,080	-43.00%
1 - Meter	0	55.04	0	0	55.04	0	0	55.04	0	0	20.00	0	0.00%
1 1/2 - Meter	0	92.54	0	0	92.54	0	0	92.54	0	0	20.00	0	0.00%
2 - Meter	1	137.54	77	12	137.54	1,650	12	137.54	0	1,650	131.70	1,580	-4.00%
3 - Meter	0	257.54	0	0	257.54	0	0	257.54	0	0	245.50	0	0.00%
4 - Meter	0	392.54	0	0	392.54	0	0	392.54	0	0	307.70	0	0.00%
Subtotal	2,121		$74,385	17,940		$629,847	17,940		$0	$629,847		$360,140	-43.00%
Usage (in 100 Gallons)													
All Usage	18,501	$1.3100	$24,236	568,288	$1.3100	$744,457	568,288	$1.3100	$0	$744,457	$2.3069	$1,310,983	76.00%
Low Income:													
Low Income Discount Tier 1			($777)			($777)			$0	($777)		($916)	
Low Income Discount Tier 2			(639)			(639)			0	(639)		(748)	
Low Income Discount Tier 3			0			0			0	0		0	
Low Income Discount Tier 4			0			0			0	0		0	
Adjustment (1):													
5/8 - Meter	22	$35.04	$762										
3/4 - Meter	15,786	35.04	553,127										
1 - Meter	0	55.04	0										
1 1/2 - Meter	0	92.54	0										
2 - Meter	11	137.54	1,574										
3 - Meter	0	257.54	0										
4 - Meter	0	392.54	0										
All Usage	549,787	$1.3100	$720,221										
RZ 5 Residential Usage	568,288			568,288			568,288						
RZ 5 Residential Revenues			**$1,372,889**			**$1,372,888**			**$0**	**$1,372,888**		**$1,669,459**	**22.00%**

Note (1) East Dunkard was acquired April 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 6 Audubon	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	3,455	$16.80	$58,038	28,524	$16.80	$479,203	28,524	$16.80	$0	$479,203	$20.00	$570,480	19.00%
3/4 - Meter	189	16.80	3,176	2,244	16.80	37,699	2,244	16.80	0	37,699	20.00	44,880	19.00%
1 - Meter	52	42.80	2,228	552	42.80	23,626	552	42.80	0	23,626	20.00	11,040	-53.00%
1 1/2 - Meter	0	72.90	0	12	72.90	875	12	72.90	0	875	20.00	240	-73.00%
2 - Meter	0	116.40	0	0	116.40	0	0	116.40	0	0	131.70	0	0.00%
3 - Meter	0	218.60	0	12	218.60	2,623	12	218.60	0	2,623	245.50	2,946	12.00%
4 - Meter	0	363.90	0	0	363.90	0	0	363.90	0	0	307.70	0	0.00%
Subtotal	3,696		$63,442	31,344		$544,026	31,344		$0	$544,026		$629,586	16.00%
Usage (in 100 Gallons)													
All Usage	121,110	$0.8619	$104,385	1,343,591	$0.8619	$1,158,041	1,343,591	$0.8619	$0	$1,158,041	$1.1754	$1,579,257	36.00%
Subtotal	121,110		$104,385	1,343,591		$1,158,041	1,343,591		$0	$1,158,041		$1,579,257	
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			0			0			0	0		0	
Low Income Discount Tier 3			0			0			0	0		0	
Low Income Discount Tier 4			0			0			0	0		0	
Adjustment (1):													
5/8 - Meter	25,069	$16.80	$421,165										
3/4 - Meter	2,055	16.80	34,523										
1 - Meter	500	42.80	21,398										
1 1/2 - Meter	12	72.90	875										
2 - Meter	0	116.40	0										
3 - Meter	12	218.60	2,623										
4 - Meter	0	363.90	0										
All Usage	1,222,481	$0.8619	$1,053,657										
RZ 6 Residential Usage	1,343,591			1,343,591			1,343,591						
RZ 6 Residential Revenues			**$1,702,068**			**$1,702,067**			**$0**	**$1,702,067**		**$2,208,843**	**30.00%**

Note (1) Audubon was acquired May 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 7 Manwalamink	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 8.89	$0	0	$ 8.89	$0	7,272	$8.89	$0	$64,648	$ 9.75	$70,902	10.00%
3/4 - Meter	0	8.89	0	0	8.89	0	0	8.89	0	0	9.75	0	0.00%
1 - Meter	0	23.71	0	0	23.71	0	48	23.71	0	1,138	26.05	1,250	10.00%
1 1/2 - Meter	0	47.42	0	0	47.42	0	12	47.42	0	569	52.15	626	10.00%
2 - Meter	0	106.69	0	0	106.69	0	0	106.69	0	0	117.35	0	0.00%
3 - Meter	0	207.44	0	0	207.44	0	0	207.44	0	0	228.15	0	0.00%
4 - Meter	0	355.61	0	0	355.61	0	0	355.61	0	0	307.70	0	0.00%
Subtotal	0		$0	0		$0	7,332		$0	$66,355		$72,778	10.00%
Usage (in 100 Gallons)													
First 100,000 Gallons	0	$0.5810	$0	0	$0.5810	$0	175,201	$0.5810	$0	$101,792	$0.6385	$111,866	10.00%
All Over 100,000 Gallons	0	0.4130	0	0	0.4130	0	0	0.4130	0	0	0.6385	0	0.00%
Subtotal	0		$0	0		$0	175,201		$0	$101,792		$111,866	
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			0			0			0	0		0	
Low Income Discount Tier 3			0			0			0	0		0	
Low Income Discount Tier 4			0			0			0	0		0	
Adjustment (1):													
5/8 - Meter				7,272	$ 8.89	$64,648							
3/4 - Meter				0	8.89	0							
1 - Meter				48	23.71	1,138							
1 1/2 - Meter				12	47.42	569							
2 - Meter				0	106.69	0							
3 - Meter				0	207.44	0							
First 100,000 Gal				175,201	$0.5810	$101,792							
All Over 100,000 Gallons				0	0.4130	0							
RZ 7 Residential Usage	0			175,201			175,201						
RZ 7 Residential Revenues			**$0**			**$168,147**			**$0**	**$168,147**		**$184,644**	**10.00%**

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 8 Appalachian	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 11.28	$0	0	$ 11.28	$0	16,164	$11.28	$0	$182,330	$ 14.70	$237,611	30.00%
3/4 - Meter	0	16.93	0	0	16.93	0	12	16.93	0	203	22.00	264	30.00%
1 - Meter	0	28.21	0	0	28.21	0	12	28.21	0	339	36.70	440	30.00%
1 1/2 - Meter	0	56.43	0	0	56.43	0	0	56.43	0	0	73.40	0	0.00%
2 - Meter	0	90.29	0	0	90.29	0	24	90.29	0	2,167	117.40	2,818	30.00%
3 - Meter	0	169.30	0	0	169.30	0	0	169.30	0	0	220.10	0	0.00%
4 - Meter	0	282.16	0	0	282.16	0	0	282.16	0	0	307.70	0	0.00%
Subtotal	0		$0	0		$0	16,212		$0	$185,039		$241,133	30.00%
Usage (in 100 Gallons)													
First 16,500 Gal	0	$0.7600	$0	0	$0.7600	$0	500,772	$0.7600	$0	$380,587			
All Over 16,500	0	0.3540	0	0	0.3540	0	0	0.3540	0	0			
Subtotal	0		$0	0		$0	500,772		$0	$380,587			
First 16,000 Gal							500,772	1.00			$0.9534	$477,436	
All Over 16,000							0	-			$0.9534	0	
												477,436	25.00%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			0			0			0	0		0	
Low Income Discount Tier 3			0			0			0	0		0	
Low Income Discount Tier 4			0			0			0	0		0	
Adjustment (1):													
5/8 - Meter				16,164	$ 11.28	$182,330							
3/4 - Meter				12	16.93	203							
1 - Meter				12	28.21	339							
1 1/2 - Meter				0	56.43	0							
2 - Meter				24	90.29	2,167							
First 16,500 Gal				500,772	$0.7600	$380,587							
All Over 16,500				0	0.3540	0							
RZ 8 Residential Usage	0			500,772			500,772						
RZ 8 Residential Revenues			**$0**			**$565,626**			**$0**	**$565,626**		**$718,569**	**27.00%**

Note (1) Appalachian acquisition closed October 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 9 Corner Water	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 16.88	$0	0	$ 16.88	$0	4,224	$16.88	$0	$71,301	$ 20.00	$84,480	18.00%
3/4 - Meter	0	16.88	0	0	16.88	0	0	16.88	0	0	20.00	0	0.00%
1 - Meter	0	24.47	0	0	24.47	0	0	24.47	0	0	20.00	0	0.00%
1 1/2 - Meter	0	37.46	0	0	37.46	0	0	37.46	0	0	20.00	0	0.00%
2 - Meter	0	53.01	0	0	53.01	0	0	53.01	0	0	68.90	0	0.00%
3 - Meter	0	89.34	0	0	89.34	0	0	89.34	0	0	116.10	0	0.00%
4 - Meter	0	-	0	0	-	0	0	-	0	0	307.70	0	0.00%
Subtotal	0		$0	0		$0	4,224		$0	$71,301		$84,480	18.00%
Usage (in 100 Gallons)													
First 1,000 Gallons	0	$0.0000	$0	0	$0.0000	$0	42,240	$0.0000	$0	$0	$0.3493	$14,754	0.00%
Next 9,000 Gallons	0	1.1510	0	0	1.1510	0	73,176	1.1510	0	84,226	1.3972	102,242	21.00%
Next 110,000 Gallons	0	0.9870	0	0	0.9870	0	0	0.9870	0	0	1.3972	0	0.00%
All Over 120,000 Gallons	0	0.7840	0	0	0.7840	0	0	0.7840	0	0	1.3972	0	0.00%
Subtotal	0		-	0		-	115,416		-	84,226		116,996	39.00%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	
Low Income Discount Tier 2			0			0			0	0		0	
Low Income Discount Tier 3			0			0			0	0		0	
Low Income Discount Tier 4			0			0			0	0		0	
Adjustment (1):													
5/8 - Meter				4,224	$ 16.88	$71,301							
3/4 - Meter				0	16.88	0							
1 - Meter				0	24.47	0							
1 1/2 - Meter				0	37.46	0							
First 1,000 Gallons				42,240	$0.0000	$0							
Next 9,000 Gallons				73,176	1.1510	84,226							
RZ 9 Residential Usage	0			115,416			115,416						
RZ 9 Residential Revenues			**$0**			**$155,527**			**$0**	**$155,527**		**$201,476**	**30.00%**

Note (1) Corner Water acquisition anticipated to close in Q4 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Commercial Class	6/30/2025 Usage (in 100 Gallons)	6/30/2025 Number of Bills	6/30/2025 Annualized Revenues	6/30/2026 Usage (in 100 Gallons)	6/30/2026 Number of Bills	6/30/2026 Proforma Revenues	6/30/2027 Usage (in 100 Gallons)	6/30/2027 Number of Bills	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most Areas	125,151,958	572,973	$225,512,508	120,860,829	574,638	$219,290,669	120,088,632	577,968	$4,105,280	$222,471,298	$256,088,824	15.00%
Zone 2 - Valley	15,795	181	36,883	15,795	181	36,883	15,795	181	693	37,576	44,738	19.00%
Zone 3 - Turbotville	45,898	647	89,836	45,898	647	89,836	45,898	647	1,689	91,525	110,536	21.00%
Zone 4 - Farmington	14,670	744	53,855	14,670	744	53,855	14,670	744	0	53,855	40,572	-25.00%
Zone 5 - East Dunkard	57,015	708	107,270	57,015	708	107,268	57,015	708	0	107,268	136,250	27.00%
Zone 6 - Audubon	1,095,358	2,447	933,237	1,095,358	2,436	933,237	1,095,358	2,436	0	933,237	1,190,348	28.00%
Zone 7 - Manwalamink	0	0	0	296,145	6,660	253,639	296,145	6,660	0	253,639	278,635	10.00%
Zone 8 - Appalachian	0	0	0	122,339	960	122,400	122,339	960	0	122,400	150,682	23.00%
Zone 9 - Corner Water	0	0	0	275,738	2,350	247,376	275,738	2,350	0	247,376	321,320	30.00%
Total Commercial	126,380,694	577,699	$226,733,589	122,783,787	589,323	$221,135,163	122,011,590	592,653	$4,107,662	$224,318,174	$258,361,905	15.00%

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Rate Zone 1 Most Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	351,747	$19.30	$6,788,714	354,267	$19.30	$6,837,350	355,932	$19.30	$129,146	$6,998,631	$20.00	$7,185,237	2.00%
3/4 - Meter	20,790	29.10	604,981	20,790	29.10	604,981	20,790	29.10	11,374	616,355	30.20	627,850	2.00%
1 - Meter	84,458	48.40	4,087,763	84,458	48.40	4,087,763	84,458	48.40	76,850	4,164,613	50.20	4,239,788	2.00%
1 1/2 - Meter	16,521	79.20	1,308,424	16,521	79.20	1,308,424	16,521	79.20	24,598	1,333,022	82.10	1,356,333	2.00%
2 - Meter	48,712	127.10	6,191,354	48,712	127.10	6,191,354	48,712	127.10	116,397	6,307,751	131.70	6,415,431	2.00%
3 - Meter	1,490	236.90	353,033	1,490	236.90	353,033	1,490	236.90	6,637	359,670	245.50	365,849	2.00%
4 - Meter	20,198	296.90	5,996,729	20,198	296.90	5,996,729	20,198	296.90	112,739	6,109,468	307.70	6,214,865	2.00%
6 - Meter	18,550	444.30	8,241,864	18,550	444.30	8,241,864	18,550	444.30	154,947	8,396,811	460.40	8,540,523	2.00%
8 - Meter	7,161	860.50	6,161,941	7,161	860.50	6,161,941	7,161	860.50	115,844	6,277,785	891.70	6,385,360	2.00%
10 - Meter	826	1,246.40	1,029,475	826	1,246.40	1,029,475	826	1,246.40	19,354	1,048,829	1,291.60	1,066,808	2.00%
Subtotal	570,453		$40,764,278	572,973		$40,812,914	574,638		$767,886	$41,612,935		$42,398,044	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	34,018,180	$1.8033	$61,344,984	34,271,839	$1.8033	$61,802,407	33,271,664	$1.8033	$1,127,977	$61,126,769	$2.1713	$72,509,110	18.00%
All Over 16,000	91,126,488	1.3523	123,230,349	90,880,119	1.3523	122,897,186	87,589,165	1.3523	2,226,800	120,673,628	1.6285	141,181,670	18.00%
Subtotal	125,144,668		$184,575,333	125,151,958		$184,699,593	120,860,829		$3,354,777	$181,800,397		$213,690,780	18.00%
Adjustment (1):													
5/8 - Meter	2,520	$19.30	$48,636	1,665	$19.30	$32,135	3,330	$19.30	$1,208	$65,477			
Usage (in 100 Gallons)													
First 16,000 Gal	403,200	$1.8033	$727,091	266,400	$1.8033	$480,399	532,800	$1.8033	$18,063	$978,861			
All Over 16,000	154,216	1.3523	208,547	101,893	1.3523	137,790	203,786	1.3523	5,181	280,760			
Subtotal	557,416		$935,638	368,293		$618,189	736,586		$23,244	$1,259,621			
Adjustment (2):													
First 16,000 Gal	(149,541)	$1.8033	($269,667)	(1,266,575)	$1.8033	($2,284,014)	(410,134)	$1.8033	($13,904)	($753,498)			
All Over 16,000	(400,584)	1.3523	(541,710)	(3,392,847)	1.3523	(4,588,148)	(1,098,649)	1.3523	(27,931)	(1,513,634)			
Subtotal	(550,125)		($811,377)	(4,659,422)		($6,872,162)	(1,508,783)		($41,835)	($2,267,132)			
RZ 1 Commercial Usage	125,151,958			120,860,829			120,088,632						
RZ 1 Commercial Revenues			**$225,512,508**			**$219,290,669**			**$4,105,280**	**$222,471,298**		**$256,088,824**	**15.00%**

Note (1) Adjustment to account for the growth (loss) in customers.
Note (2) Adjustment to account for normalization in usage trend including the impact of declining usage.

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Rate Zone 2 Valley	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	113	$19.30	$2,183	113	$19.30	$2,183	113	$19.30	$41	$2,224	$20.00	$2,263	2.00%
3/4 - Meter	0	29.10	0	0	29.10	0	0	29.10	0	0	30.20	0	0.00%
1 - Meter	8	48.40	369	8	48.40	369	8	48.40	7	376	50.20	383	2.00%
1 1/2 - Meter	12	79.20	950	12	79.20	950	12	79.20	18	968	82.10	985	2.00%
2 - Meter	24	127.10	3,050	24	127.10	3,050	24	127.10	57	3,107	131.70	3,161	2.00%
3 - Meter	0	236.90	0		236.90	0		236.90	0	0	245.50	0	0.00%
4 - Meter	24	296.90	7,126	24	296.90	7,126	24	296.90	134	7,260	307.70	7,385	2.00%
Subtotal	181		$13,678	181		$13,678	181		257	$13,935		$14,177	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	8,914	$1.5779	$14,066	8,914	$1.5779	$14,066	8,914	$1.5779	$264	$14,330	$2.1713	$19,356	35.00%
All Over 16,000	6,881	1.3282	9,139	6,881	1.3282	9,139	6,881	1.3282	172	9,311	1.6285	11,205	20.00%
Subtotal	15,795		$23,205	15,795		$23,205	15,795		$436	$23,641		$30,561	29.00%
RZ 2 Commercial Usage	15,795			15,795			15,795						
RZ 2 Commercial Revenues			**$36,883**			**$36,883**			**$693**	**$37,576**		**$44,738**	**19.00%**

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Rate Zone 3 Turbotville	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	527	$19.30	$10,173	527	$19.30	$10,173	527	$19.30	$191	$10,364	$20.00	$10,542	2.00%
3/4 - Meter	0	29.10	0	0	29.10	0	0	29.10	0	0	30.20	0	0.00%
1 - Meter	72	48.40	3,485	72	48.40	3,485	72	48.40	66	3,551	50.20	3,614	2.00%
1 1/2 - Meter	24	79.20	1,901	24	79.20	1,901	24	79.20	36	1,937	82.10	1,970	2.00%
2 - Meter	0	127.10	0	0	127.10	0	0	127.10	0	0	131.70	0	0.00%
3 - Meter	12	236.90	2,824	12	236.90	2,824	12	236.90	53	2,877	245.50	2,926	2.00%
4 - Meter	0	296.90	0	0	296.90	0	0	296.90	0	0	307.70	0	0.00%
6 - Meter	12	444.30	5,332	12	444.30	5,332	12	444.30	100	5,432	460.40	5,525	2.00%
Subtotal	647		$23,715	647		$23,715	647		$446	$24,161		$24,577	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	20,661	$1.5779	$32,601	20,661	$1.5779	$32,601	20,661	$1.5779	$613	$33,214	$2.1713	$44,861	35.00%
All Over 16,000	25,237	1.3282	$33,520	25,237	1.3282	$33,520	25,237	1.3282	$630	$34,150	1.6285	41,098	20.00%
Subtotal	45,898		$66,121	45,898		$66,121	45,898		$1,243	$67,364		$85,959	28.00%
RZ 3 Commercial Usage	45,898			45,898			45,898						
RZ 3 Commercial Revenues			**$89,836**			**$89,836**			**$1,689**	**$91,525**		**$110,536**	**21.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 4 Farmington	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge per EDU	432	$ 67.50	$29,160	744	$67.50	$50,220	744	$67.50	$0	$50,220			
5/8 - Meter							300				$20.00	$6,000	0.00%
3/4 - Meter							36				30.20	1,087	0.00%
1 - Meter							24				50.20	1,205	0.00%
1 1/2 - Meter							12				82.10	985	0.00%
2 - Meter							0				131.70	0	0.00%
Subtotal	432		$29,160	744		$50,220	744		$0	$50,220		$9,277	-82.00%
Usage (in 100 Gallons)													
First 5,000 Gal	7,111	$0.0000	$0	12,247	$0.0000	$0	12,247	$0.0000	$0	$0			
All Over 5,000	1,407	1.5000	2,111	2,423	1.5000	3,635	2,423	1.5000	0	3,635			
Subtotal	8,518		$2,111	14,670		$3,635	14,670		$0	$3,635			
First 16,000 Gallons							13,643	0.93			$2.1713	$29,623	
All Over 16,000 Gallons							1,027	0.07			$1.6285	1,672	
												$31,295	
Adjustment (1):													
Service Charge per EDU	312	$ 67.50	$21,060										
Usage (in 100 Gallons)													
First 5,000 Gallons	5,136	$0.0000	$0										
All Over 5,000 Gallons	1,016	1.5000	1,524										
RZ 4 Commercial Usage	14,670			14,670			14,670						
RZ 4 Commercial Revenues			**$53,855**			**$53,855**			**$0**	**$53,855**		**$40,572**	**-25.00%**

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
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Rate Zone 5 East Dunkard	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$35.04	$0	0	$35.04	$0	0	$35.04	$0	$0	$20.00	$0	0.00%
3/4 - Meter	60	35.04	2,090	540	35.04	18,922	540	35.04	0	18,922	30.20	16,308	-14.00%
1 - Meter	10	55.04	566	108	55.04	5,944	108	55.04	0	5,944	50.20	5,422	-9.00%
1 1/2 - Meter	1	92.54	52	12	92.54	1,110	12	92.54	0	1,110	82.10	985	-11.00%
2 - Meter	4	137.54	583	48	137.54	6,602	48	137.54	0	6,602	131.70	6,322	-4.00%
3 - Meter	0	257.54	0	0	257.54	0	0	257.54	0	0	245.50	0	0.00%
4 - Meter	0	392.54	0	0	392.54	0	0	392.54	0	0	307.70	0	0.00%
6 - Meter	0	767.54	0	0	767.54	0	0	767.54	0	0	460.40	0	0.00%
Subtotal	75		$3,291	708		$32,578	708		$0	$32,578		$29,037	-11.00%
Usage (in 100 Gallons)													
All Usage	644	$1.3100	$844	57,015	$1.3100	$74,690	57,015	$1.3100	$0	$74,690			
First 16,000 Gal							26,464				$2.1713	$57,460	0.00%
Over 16,000 Gal							30,552				1.6285	49,753	0.00%
Subtotal	644		$844	57,015		$74,690	57,015		$0	$74,690		$107,213	44.00%
Adjustment (1):													
5/8 - Meter	0	$35.04	$0										
3/4 - Meter	480	35.04	16,832										
1 - Meter	98	55.04	5,379										
1 1/2 - Meter	11	92.54	1,059										
2 - Meter	44	137.54	6,019										
All Usage	56,371	$1.3100	$73,846										
RZ 5 Commercial Usage	57,015			57,015			57,015						
RZ 5 Commercial Revenues			**$107,270**			**$107,268**			**$0**	**$107,268**		**$136,250**	**27.00%**

Note (1) East Dunkard was acquired April 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 6 Audubon	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	101	$16.80	$1,698	972	$16.80	$16,330	972	$16.80	$0	$16,330	$20.00	$19,440	19.00%
3/4 - Meter	17	16.80	287	180	16.80	3,024	180	16.80	0	3,024	30.20	5,436	80.00%
1 - Meter	14	42.80	579	132	42.80	5,650	132	42.80	0	5,650	50.20	6,626	17.00%
1 1/2 - Meter	42	72.90	3,077	528	72.90	38,491	528	72.90	0	38,491	82.10	43,349	13.00%
2 - Meter	46	116.40	5,398	444	116.40	51,682	444	116.40	0	51,682	131.70	58,475	13.00%
3 - Meter	8	218.60	1,660	84	218.60	18,362	84	218.60	0	18,362	245.50	20,622	12.00%
4 - Meter	5	363.90	1,830	60	363.90	21,834	60	363.90	0	21,834	307.70	18,462	-15.00%
6 - Meter	4	727.80	2,800	36	727.80	26,201	36	727.80	0	26,201	460.40	16,574	-37.00%
8 - Meter	1	1,164.60	1,378	12	1,164.60	13,975	12	1,164.60	0	13,975	891.70	10,700	-23.00%
Subtotal	237		$18,708	2,436		$195,548	2,436		$0	$195,548		$199,684	2.00%
Usage (in 100 Gallons)													
First 100,000 Gal	26,772	$0.86190	$23,075	382,650	$0.8619	$329,806	382,650	$0.8619	$0	$329,806			
All Over 100,000 Gal	12,678	0.57230	7,256	712,708	0.5723	407,883	712,708	0.5723	0	407,883			
Subtotal	39,450		$30,330	1,095,358		$737,688	1,095,358		$0	$737,688			
First 16,000 Gal							137,754	0.36			$1.2000	$165,305	
Next 84,000 Gal							244,896	0.64			0.8619	211,076	
All Over 100,000 Gal							712,708				0.8619	614,283	51.00%
Subtotal							1,095,358					$990,664	34.00%
Adjustment (1):													
5/8 - Meter	871	$16.80	$14,632										
3/4 - Meter	163	16.80	2,737										
1 - Meter	118	42.80	5,071										
1 1/2 - Meter	486	72.90	35,414										
2 - Meter	398	116.40	46,284										
3 - Meter	76	218.60	16,702										
4 - Meter	55	363.90	20,004										
6 - Meter	32	727.80	23,401										
8 - Meter	11	1,164.60	12,597										
Usage (in 100 Gallons)													
First 100,000 Gal	355,878	$0.86190	$306,731										
All Over 100,000	700,030	0.57230	400,627										
RZ 6 Commercial Usage	1,095,358			1,095,358			1,095,358						
RZ 6 Commercial Revenues			**$933,237**			**$933,237**			**$0**	**$933,237**		**$1,190,348**	**28.00%**

Note (1) Audubon was acquired May 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 7 Manwalamink	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 8.89	$0	0	$ 8.89	$0	6,120	$8.89	$0	$54,407	$ 9.75	$59,670	10.00%
3/4 - Meter	0	8.89	0	0	8.89	0	0	8.89	0	0	9.75	0	0.00%
1 - Meter	0	23.71	0	0	23.71	0	276	23.71	0	6,544	26.05	7,190	10.00%
1 1/2 - Meter	0	47.42	0	0	47.42	0	168	47.42	0	7,967	52.15	8,761	10.00%
2 - Meter	0	106.69	0	0	106.69	0	72	106.69	0	7,682	117.35	8,449	10.00%
3 - Meter	0	207.44	0	0	207.44	0	24	207.44	0	4,979	228.15	5,476	10.00%
4 - Meter	0	355.61	0	0	355.61	0	0	355.61	0	0	307.70	0	0.00%
Subtotal	0		$0	0		$0	6,660		$0	$81,579		$89,546	10.00%
Usage (in 100 Gallons)													
First 100,000 Gal	0	$0.5810	$0	0	$0.5810	$0	296,145	$0.5810	$0	$172,060	$0.6385	$189,089	10.00%
All Over 100,000	0	0.4130	0	0	0.4130	0	0	0.4130	0	0	0.4530	0	0.00%
Subtotal	0		$0	0		$0	296,145		$0	$172,060		$189,089	10.00%
Adjustment (1):													
5/8 - Meter				6,120	$ 8.89	$54,407							
3/4 - Meter				0	8.89	0							
1 - Meter				276	23.71	6,544							
1 1/2 - Meter				168	47.42	7,967							
2 - Meter				72	106.69	7,682							
3 - Meter				24	207.44	4,979							
4 - Meter				0	355.61	0							
Usage (in 100 Gallons)													
First 100,000 Gal				296,145	$0.5810	$172,060							
All Over 100,000				0	0.4130	0							
RZ 7 Commercial Usage	0			296,145			296,145						
RZ 7 Commercial Revenues			**$0**			**$253,639**			**$0**	**$253,639**		**$278,635**	**10.00%**

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

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Rate Zone 8 Appalachian	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 11.28	$0	0	$ 11.28	$0	756	$11.28	$0	$8,528	$ 14.70	$11,113	30.00%
3/4 - Meter	0	16.93	0	0	16.93	0	0	16.93	0	0	22.00	0	0.00%
1 - Meter	0	28.21	0	0	28.21	0	72	28.21	0	2,031	36.70	2,642	30.00%
1 1/2 - Meter	0	56.43	0	0	56.43	0	60	56.43	0	3,386	73.40	4,404	30.00%
2 - Meter	0	90.29	0	0	90.29	0	0	90.29	0	0	117.40	0	0.00%
3 - Meter	0	169.30	0	0	169.30	0	36	169.30	0	6,095	220.10	7,924	30.00%
4 - Meter	0	282.16	0	0	282.16	0	36	282.16	0	10,158	307.70	11,077	9.00%
6 - Meter	0	564.33	0	0	564.33	0	0	564.33	0	0	460.40	0	0.00%
Subtotal	0		$0	0		$0	960		$0	$30,198		$37,160	23.00%
Usage (in 100 Gallons)													
First 16,500 Gal	0	$0.7600	$0	0	$0.7600	$0	120,429	$0.7600	$0	$91,526			
All Over 16,500	0	0.3540	0	0	0.3540	0	1,910	0.3540	0	676			
Subtotal	0		$0	0		$0	122,339		$0	$92,202			
First 16,000 Gal							116,222	0.95			$0.9534	$110,806	
All Over 16,000 Gal							6,117	0.05			0.4441	2,716	
												$113,522	23.00%
Adjustment (1):													
5/8 - Meter				756	$ 11.28	$8,528							
3/4 - Meter				0	16.93	0							
1 - Meter				72	28.21	2,031							
1 1/2 - Meter				60	56.43	3,386							
2 - Meter				0	90.29	0							
3 - Meter				36	169.30	6,095							
4 - Meter				36	282.16	10,158							
First 16,500 Gal				120,429	$0.7600	$91,526							
All Over 16,500				1,910	0.3540	676							
RZ 8 Commercial Usage	0			122,339			122,339						
RZ 8 Commercial Revenues			**$0**			**$122,400**			**$0**	**$122,400**		**$150,682**	**23.00%**

Note (1) Appalachian acquisition closed October 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
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Rate Zone 9 Corner Water	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 16.88	$0	0	$ 16.88	$0	744	$16.88	$0	$12,559	$ 20.00	$14,880	18.00%
3/4 - Meter	0	16.88	0	0	16.88	0	0	16.88	0	0	21.90	0	0.00%
1 - Meter	0	24.47	0	0	24.47	0	24	24.47	0	587	31.80	763	30.00%
1 1/2 - Meter	0	37.46	0	0	37.46	0	36	37.46	0	1,349	48.70	1,753	30.00%
2 - Meter	0	53.01	0	0	53.01	0	24	53.01	0	1,272	68.90	1,654	30.00%
3 - Meter	0	89.34	0	0	89.34	0	12	89.34	0	1,072	116.10	1,393	30.00%
Subtotal	0		$0	0		$0	840		$0	$16,839		$20,443	21.00%
Usage (in 100 Gallons)													
First 1,000 Gal	0	$0.0000	$0	0	$0.0000	$0	8,400	$0.0000	$0	$0	$1.2800	$10,752	0.00%
Next 9,000 Gal	0	1.1510	0	0	1.1510	0	75,600	1.1510	0	87,016	1.2800	96,768	11.00%
Next 110,000 Gal	0	0.9870	0	0	0.9870	0	80,858	0.9870	0	79,807	1.2800	103,499	30.00%
Over 120,000 Gal	0	0.7840	0	0	0.7840	0	0	0.7840	0	0	1.2800	0	0.00%
Subtotal	0		$0	0		$0	164,858		$0	$166,823		$211,019	26.00%
Mobile Home Park Charges													
Monthly Charge per Unit	0	$ 5.17	$0	0	$ 5.17	$0	1,510	$ 5.17	$0	$7,807	$ 5.17	$7,807	0.00%
Usage (in 100 Gallons)													
First 10,000 Gal	0	$0.8630	$0	0	$0.8630	$0	4,800	$0.8630	$0	$4,142	$0.7400	$3,552	-14.00%
Next 110,000 Gal	0	0.7400	0	0	0.7400	0	52,800	0.7400	0	39,072	0.7400	39,072	0.00%
Over 120,000 Gal	0	0.5880	0	0	0.5880	0	53,280	0.5880	0	31,329	0.7400	39,427	26.00%
25% Usage Discounts (2)													
First 10,000 Gal			$0			$0			$0	($1,036)			
Next 110,000 Gal			0			0			0	(9,768)			
Over 120,000 Gal			0			0			0	(7,832)			
									$0	$63,714		$89,858	41.00%
Adjustment (1):													
5/8 - Meter				744	$ 16.88	$12,559							
3/4 - Meter				0	16.88	0							
1 - Meter				24	24.47	587							
1 1/2 - Meter				36	37.46	1,349							
2 - Meter				24	53.01	1,272							
3 - Meter				12	89.34	1,072							
First 1,000 Gal				8,400	$0.0000	$0							
Next 9,000 Gal				75,600	1.1510	87,016							
Next 110,000 Gal				80,858	0.9870	79,807							
Over 120,000 Gal				0	0.7840	0							
Mobile Home Park Charges													
Monthly Charge per Unit				1,510	$5.1700	$7,807							

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Rate Zone 9 Corner Water	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Mobile Home Park Charges													
Monthly Charge per Unit				1,510	$5.1700	$7,807							
Usage (in 100 Gallons)													
First 10,000 Gal				4,800	$0.8630	$4,142							
Next 110,000 Gal				52,800	0.7400	39,072							
Over 120,000 Gal				53,280	0.5880	31,329							
25% Usage Discounts													
First 10,000 Gal						($1,036)							
Next 110,000 Gal						(9,768)							
Over 120,000 Gal						(7,832)							
RZ 9 Commercial Usage	0			275,738			275,738						
RZ 9 Commercial Revenues			**$0**			**$247,376**			**$0**	**$247,376**		**$321,320**	**30.00%**

Note (1) Corner Water acquisition anticipated to close in Q4 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.
Note (2) Corner Water's 25% revenue discount to Mobile Home Park consumption revenue proposed to be removed.

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APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Industrial Class	6/30/2025 Usage (in 100 Gallons)	6/30/2025 Number of Bills	6/30/2025 Annualized Revenues	6/30/2026 Usage (in 100 Gallons)	6/30/2026 Number of Bills	6/30/2026 Proforma Revenues	6/30/2027 Usage (in 100 Gallons)	6/30/2027 Number of Bills	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most Areas	36,538,607	6,817	$42,525,228	36,132,220	6,817	$42,086,702	36,132,220	6,817	$791,228	$42,877,930	$47,965,945	12.00%
Demand Based (DIS)	6,269,301	36	3,499,011	6,269,301	36	3,581,405	6,269,301	36	0	3,686,620	3,686,620	0.00%
												0.00%
Zone 2 - Valley	276	2	514	276	2	514	276	2	10	524	585	12.00%
Zone 5 - East Dunkard	2,744	3	8,546	2,744	36	8,546	2,744	36	0	8,546	12,787	50.00%
Zone 6 - Audubon	0	0	0	0	0	0	0	0	0	0	0	0.00%
Zone 8 - Appalachian	0	0	0	253	0	3,714	253	48	0	3,714	4,814	30.00%
Zone 9 - Corner Water	0	0	0	12,088	0	14,336	12,088	48	0	14,336	18,296	28.00%
Total Industrial	42,810,928	6,857	$46,033,299	42,416,884	6,891	$45,695,217	42,416,884	6,987	$791,238	$46,591,670	$51,689,047	11.00%

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 1 Most Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	636	$28.00	$17,820	636	$28.00	$17,820	636	$28.00	$335	$18,155	$28.00	$17,820	-2.00%
3/4 - Meter	72	42.00	3,024	72	42.00	3,024	72	42.00	57	3,081	42.00	3,024	-2.00%
1 - Meter	1,031	70.00	72,177	1,031	70.00	72,177	1,031	70.00	1,357	73,534	70.00	72,177	-2.00%
1 1/2 - Meter	530	140.00	74,223	530	140.00	74,223	530	140.00	1,395	75,618	140.00	74,223	-2.00%
2 - Meter	2,001	224.00	448,160	2,001	224.00	448,160	2,001	224.00	8,425	456,585	224.00	448,160	-2.00%
3 - Meter	166	420.00	69,720	166	420.00	69,720	166	420.00	1,311	71,031	420.00	69,720	-2.00%
4 - Meter	812	701.00	569,159	812	701.00	569,159	812	701.00	10,700	579,859	701.00	569,159	-2.00%
6 - Meter	884	1,401.00	1,237,844	884	1,401.00	1,237,844	884	1,401.00	23,271	1,261,115	1,401.00	1,237,844	-2.00%
8 - Meter	561	2,243.00	1,258,096	561	2,243.00	1,258,096	561	2,243.00	23,652	1,281,748	2,243.00	1,258,096	-2.00%
10 - Meter	124	3,223.00	399,926	124	3,223.00	399,926	124	3,223.00	7,519	407,445	3,223.00	399,926	-2.00%
Subtotal	6,817		$4,150,149	6,817		$4,150,149	6,817		$78,022	$4,228,171		$4,150,149	-2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	725,279	$1.6720	$1,212,667	725,279	$1.6720	$1,212,667	723,626	$1.6720	$22,746	$1,232,649	$1.9290	$1,395,875	13.00%
Next 584,000 Gal	9,014,073	1.2860	11,592,098	9,014,073	1.2860	11,592,098	8,907,873	1.2860	215,364	11,670,888	1.4853	13,230,863	13.00%
All Over 600,000	21,743,664	1.0022	21,791,500	21,743,664	1.0022	21,791,500	21,445,131	1.0022	404,055	21,896,366	1.1574	24,820,595	13.00%
Subtotal	31,483,017		$34,596,265	31,483,017		$34,596,265	31,076,630		$642,165	$34,799,903		$39,447,333	13.00%
Usage Curtailment (in 100 Gallons)													
First 16,000 Gal	1,920	$1.6720	$3,210	1,920	$1.6720	$3,210	1,920	$1.6720	$60	$3,270	$1.9290	$3,704	13.00%
Next 584,000 Gal	70,080	1.2860	90,123	70,080	1.2860	90,123	70,080	1.2860	1,694	91,817	1.4853	104,090	13.00%
Next 14,400,000 Gal	1,728,000	1.0022	1,731,802	1,728,000	1.0022	1,731,802	1,728,000	1.0022	32,558	1,764,360	1.1574	1,999,987	13.00%
All Over 15,000,000	3,255,590	0.6001	1,953,680	3,255,590	0.6001	1,953,680	3,255,590	0.6001	36,729	1,990,409	0.6944	2,260,682	14.00%
Subtotal	5,055,590		$3,778,814	5,055,590		$3,778,815	5,055,590		$71,041	$3,849,856		$4,368,463	13.00%
Demand Based Industrial Service (DIS)													
DIS-1 Demand													
DIS-1 Commodity													
DIS -2 Commodity	Redacted - Refer to Confidential Volume 6d												
DIS -3 Commodity													
Adjustment (1):	Plant Idling Usage Adjustment												
Usage (in 100 Gallons)													
First 16,000 Gal				(1,653)	$1.6720	($2,764)							
Next 584,000 Gal				(106,200)	1.2860	(136,574)							
All Over 600,000				(298,533)	1.0022	(299,189)							
Subtotal				(406,386)		($438,527)							
RZ 1 Industrial Usage	36,538,607			36,132,220			36,132,220						
RZ 1 Industrial Revenues			**$46,024,239**			**$45,668,107**			**$791,228**	**$46,564,550**		**$51,652,565**	**11.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
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YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 2 Valley	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	2	$28.00	$52	2	$28.00	$52	2	$28.00	$1	$53	$28.00	$52	-2.00%
3/4 - Meter													
1 - Meter													
1 1/2 - Meter													
2 - Meter													
3 - Meter													
4 - Meter													
Subtotal	2		$52	2		$52	2		$1	$53		$52	-2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	276	$1.6720	$462	276	$1.6720	$462	276	$1.6720	$9	$471	$1.9290	$533	13.00%
Next 584,000 Gal	0	1.2860	-	0	1.2860	-	0	1.2860	-	-	1.4853	-	0.00%
All Over 600,000	0	1.0022	-	0	1.0022	-	0	1.0022	-	-	1.1574	-	0.00%
Subtotal	276		$462	276		$462	276		$9	$471		533	13.00%
RZ 2 Industrial Usage	276			276			276						
RZ 2 Industrial Revenues			**$514**			**$514**			**$10**	**$524**		**$585**	**12.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 5 East Dunkard	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$35.04	$0	0	$35.04	$0	0	$35.04	$0	$0	$28.00	$0	0.00%
3/4 - Meter	0	35.04	0	0	35.04	0	0	35.04	0	0	42.00	-	0.00%
1 - Meter	0	55.04	0	0	55.04	0	0	55.04	0	0	70.00	-	0.00%
1 1/2 - Meter	0	92.54	0	0	92.54	0	0	92.54	0	0	140.00	-	0.00%
2 - Meter	3	137.54	368	36	137.54	4,951	36	137.54	0	4,951	224.00	8,064	63.00%
3 - Meter	0	257.54	0	0	257.54	0	0	257.54	0	0	420.00	-	0.00%
4 - Meter	0	392.54	0	0	392.54	0	0	392.54	0	0	701.00	-	0.00%
Subtotal	3		$368	36		$4,951	36		$0	$4,951		$8,064	
Usage (in 100 Gallons)													
All Usage	0	$1.3100	$0	2,744	$1.3100	$3,595	2,744	$1.3100	$0	$3,595			
First 16,000 Gal							1,458				$1.9290	$2,813	0.00%
Next 584,000 Gal							1,286				1.4853	1,910	0.00%
All Over 600,000							0				1.1574	0	0.00%
Subtotal	0		$0	2,744		$3,595	2,744		$0	$3,595		4,723	31.00%
Adjustment (1):													
2 - Meter	33	137.54	4,583										
All Usage	2,744	$1.3100	$3,595										
RZ 5 Industrial Usage	2,744			2,744			2,744						
RZ 5 Industrial Revenues			**$8,546**			**$8,546**			**$0**	**$8,546**		**$12,787**	**50.00%**

Note (1) East Dunkard was acquired April 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 8 Appalachian	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 11.28	$0	0	$ 11.28	$0	12	$11.28	$0	$135	$ 14.70	$176	30.00%
3/4 - Meter	0	16.93	0	0	16.93	0	0	16.93	0	0	22.00	0	0.00%
1 - Meter	0	28.21	0	0	28.21	0	0	28.21	0	0	36.70	0	0.00%
1 1/2 - Meter	0	56.43	0	0	56.43	0	24	56.43	0	1,354	73.40	1,762	30.00%
2 - Meter	0	90.29	0	0	90.29	0	0	90.29	0	0	117.40	0	0.00%
3 - Meter	0	169.30	0	0	169.30	0	12	169.30	0	2,032	220.10	2,641	30.00%
4 - Meter	0	282.16	0	0	282.16	0	0	282.16	0	0	307.70	0	0.00%
6 - Meter	0	564.33	0	0	564.33	0	0	564.33	0	0	460.40	0	0.00%
8 - Meter	0	-	0	0	-	0	0	-	0	0	891.70	0	0.00%
Subtotal	0		$0	0		$0	48		$0	$3,521		$4,579	30.00%
Usage (in 100 Gallons)													
First 16,500 Gal	0	$0.7600	$0	0	$0.7600	$0	253	$0.7600	$0	$193			
All Over 16,500	0	0.3540	0	0	0.3540	0	0	0.3540	0	0			
Subtotal	0		$0	0		$0	253		$0	$193			
First 16,000 Gal							241	0.95			$0.9534	$229	
All Over 16,000 Gal							13	0.05			0.4441	6	
												235	22.00%
Adjustment (1):													
5/8 - Meter				12	$ 11.28	$135							
3/4 - Meter				0	16.93	0							
1 - Meter				0	28.21	0							
1 1/2 - Meter				24	56.43	1,354							
2 - Meter				0	90.29	0							
3 - Meter				12	169.30	2,032							
First 16,500 Gal				253	$0.7600	$193							
All Over 16,500				0	0.3540	0							
RZ 8 Industrial Usage	0			253			253						
RZ 8 Industrial Revenues			**$0**			**$3,714**			**$0**	**$3,714**		**$4,814**	**30.00%**

Note (1) Appalachian acquisition closed October 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 9 Corner Water	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 16.88	$0	0	$ 16.88	$0	0	$16.88	$0	$0	$ 20.00	$0	0.00%
3/4 - Meter	0	16.88	0	0	16.88	0	0	16.88	0	0	21.90	0	0.00%
1 - Meter	0	24.47	0	0	24.47	0	0	24.47	0	0	31.80	0	0.00%
1 1/2 - Meter	0	37.46	0	0	37.46	0	24	37.46	0	899	48.70	1,169	30.00%
2 - Meter	0	53.01	0	0	53.01	0	24	53.01	0	1,272	68.90	1,654	30.00%
3 - Meter	0	89.34	0	0	89.34	0	0	89.34	0	0	116.10	0	0.00%
4 - Meter	0	-	0	0	-	0	0	-	0	0	307.70	0	0.00%
6 - Meter	0	-	0	0	-	0	0	-	0	0	460.40	0	0.00%
8 - Meter	0	-	0	0	-	0	0	-	0	0	891.70	0	0.00%
Subtotal	0		$0	0		$0	48		$0	$2,171		$2,823	
Usage (in 100 Gallons)													
First 1,000 Gal	0	$0.0000	$0	0	$0.0000	$0	480	$0.0000	$0	$0	$1.2800	$614	0.00%
Next 9,000 Gal	0	1.1510	0	0	1.1510	$0	4,320	1.1510	$0	$4,972	1.2800	5,530	11.00%
Next 110,000 Gal	0	0.9870	0	0	0.9870	0	7,288	0.9870	0	7,193	1.2800	9,329	30.00%
All Over 120,000	0	0.7840	0	0	0.7840	0	0	0.7840	0	0	1.2800	0	0.00%
Subtotal	0		$0	0		$0	12,088		$0	$12,165		15,473	27.00%
Adjustment (1):													
5/8 - Meter				0	$ 16.88	$0							
3/4 - Meter				0	16.88	0							
1 - Meter				0	24.47	0							
1 1/2 - Meter				24	37.46	899							
2 - Meter				24	53.01	1,272							
3 - Meter				0	89.34	0							
First 1,000 Gal				480	$0.0000	$0							
Next 9,000 Gal				4,320	1.1510	4,972							
Next 110,000 Gal				7,288	0.9870	7,193							
Over 120,000 Gal				0	0.7840	0							
RZ 9 Industrial Usage	0			12,088			12,088						
RZ 9 Industrial Revenues			**$0**			**$14,336**			**$0**	**$14,336**		**$18,296**	**28.00%**

Note (1) Corner Water acquisition anticipated to close in Q4 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Municipal Class	6/30/2025 Usage (in 100 Gallons)	6/30/2025 Number of Bills	6/30/2025 Annualized Revenues	6/30/2026 Usage (in 100 Gallons)	6/30/2026 Number of Bills	6/30/2026 Proforma Revenues	6/30/2027 Usage (in 100 Gallons)	6/30/2027 Number of Bills	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most Areas	18,551,466	28,393	$24,762,632	17,898,760	28,393	$24,026,189	17,869,709	28,393	$451,075	$24,444,486	$26,291,374	8.00%
Zone 2 - Valley	21,505	36	45,434	21,505	36	45,434	21,505	36	854	46,288	44,478	-4.00%
Zone 3 - Turbotville	67	12	359	67	12	359	67	12	6	365	348	-5.00%
Zone 4 - Farmington	9,706	189	21,871	9,706	324	21,870	9,706	324	0	21,870	15,763	-28.00%
Zone 5 - East Dunkard	15,757	16	29,499	15,757	156	29,496	15,757	156	0	29,496	29,240	-1.00%
Zone 6 - Audubon	0	0	0	0	0	0	0	0	0	0	0	0.00%
Zone 7 - Manwalamink	0	0	0	534	0	595	534	12	0	595	654	10.00%
Zone 8 - Appalachian	0	0	0	4,440	0	5,473	4,440	72	0	5,473	6,851	25.00%
Zone 9 - Corner Water	0	0	0	0	0	0	0	0	0	0	0	0.00%
Total Municipal	18,598,501	28,645	$24,859,795	17,950,768	28,921	$24,129,416	17,921,717	29,005	$451,935	$24,548,573	$26,388,708	7.00%

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
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YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 1 Most Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	9,266	$19.30	$178,835	9,266	$19.30	$178,835	9,266	$19.30	$3,362	$182,197	$ 20.00	$185,322	2.00%
3/4 - Meter	578	29.10	16,821	578	29.10	16,821	578	29.10	316	17,137	30.20	17,457	2.00%
1 - Meter	5,359	48.40	259,379	5,359	48.40	259,379	5,359	48.40	4,876	264,255	50.20	269,025	2.00%
1 1/2 - Meter	951	79.20	75,317	951	79.20	75,317	951	79.20	1,416	76,733	82.10	78,074	2.00%
2 - Meter	6,798	127.10	864,044	6,798	127.10	864,044	6,798	127.10	16,244	880,288	131.70	895,315	2.00%
3 - Meter	339	236.90	80,318	339	236.90	80,318	339	236.90	1,510	81,828	245.50	83,234	2.00%
4 - Meter	1,789	296.90	531,191	1,789	296.90	531,191	1,789	296.90	9,986	541,177	307.70	550,513	2.00%
6 - Meter	2,563	444.30	1,138,728	2,563	444.30	1,138,728	2,563	444.30	21,408	1,160,136	460.40	1,179,992	2.00%
8 - Meter	642	860.50	552,135	642	860.50	552,135	642	860.50	10,380	562,515	891.70	572,154	2.00%
10 - Meter	108	1,246.40	134,389	108	1,246.40	134,389	108	1,246.40	2,527	136,916	1,291.60	139,263	2.00%
Subtotal	28,393		$3,831,157	28,393		$3,831,157	28,393		$72,025	$3,903,182		$3,970,349	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	1,761,240	$1.8988	$3,344,242	1,713,147	$1.8988	$3,252,924	1,652,873	$1.8988	$59,003	$3,197,478	$1.6157	$2,666,212	-16.00%
All Over 16,000	17,311,015	1.0499	18,174,835	16,838,319	1.0499	17,678,551	16,245,887	1.0499	320,663	17,377,220	1.2118	19,654,813	13.00%
Subtotal	19,072,255		$21,519,077	18,551,466		$20,931,475	17,898,760		$379,666	$20,574,698		$22,321,025	9.00%
Adjustment (1):													
First 16,000 Gal	(48,093)	$1.8988	($91,318)	(60,275)	$1.8988	($114,449)	(2,683)	$1.8988	($96)	($5,190)			
All Over 16,000	(472,696)	1.0499	(496,284)	(592,432)	1.0499	(621,994)	(26,368)	1.0499	(520)	(28,204)			
Subtotal	(520,789)		($587,602)	(652,707)		($736,443)	(29,051)		($616)	($33,394)			
RZ 1 Municipal Usage	18,551,466			17,898,760			17,869,709						
RZ 1 Municipal Revenues			**$24,762,632**			**$24,026,189**			**$451,075**	**$24,444,486**		**$26,291,374**	**8.00%**

Note (1) Adjustment to account for normalization in usage trend including the impact of declining usage.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 2 Valley	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$19.30	$0	0	$19.30	$0	0	$19.30	$0	$0	$ 20.00	$0	0.00%
3/4 - Meter	0	29.10	-	0	29.10	-	0	29.10	0	0	30.20	0	0.00%
1 - Meter	0	48.40	-	0	48.40	-	0	48.40	0	0	50.20	0	0.00%
1 1/2 - Meter	0	79.20	-	0	79.20	-	0	79.20	0	0	82.10	0	0.00%
2 - Meter	12	127.10	1,525	12	127.10	1,525	12	127.10	29	1,554	131.70	1,580	2.00%
3 - Meter	0	236.90	-	0	236.90	-	0	236.90	0	0	245.50	0	0.00%
4 - Meter	12	296.90	3,563	12	296.90	3,563	12	296.90	67	3,630	307.70	3,692	2.00%
6 - Meter	0	444.30	-	0	444.30	-	0	444.30	0	0	460.40	0	0.00%
8 - Meter	12	860.50	10,173	12	860.50	10,173	12	860.50	191	10,364	891.70	10,542	2.00%
Subtotal	36		$15,261	36		$15,261	36		$287	$15,548		$15,814	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	6,448	$1.5779	$10,174	6,448	$1.5779	$10,174	6,448	$1.5779	$191	$10,365	$1.6157	$10,417	1.00%
Over 16,000 Gal	15,057	1.3282	19,999	15,057	1.3282	19,999	15,057	1.3282	376	20,375	1.2118	18,247	-10.00%
Subtotal	21,505		$30,173	21,505		$30,173	21,505		$567	$30,740		$28,664	-7.00%
RZ 2 Municipal Usage	21,505			21,505			21,505						
RZ 2 Municipal Revenues			**$45,434**			**$45,434**			**$854**	**$46,288**		**$44,478**	**-4.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 3 Turbotville	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	12	$19.30	$232	12	$19.30	$232	12	$19.30	$4	$236	$ 20.00	$240	2.00%
Subtotal	12		$232	12		$232	12		$4	$236		$240	2.00%
Usage (in 100 Gallons)													
First 16,000 Gal	67	$1.8988	$127	67	$1.8988	$127	67	$1.8988	$2	$129	$1.6157	$108	-16.00%
All Over 16,000 Gal	0	$1.0499	0	0	$1.0499	0	0	$1.0499	0	0	$1.2118	0	0.00%
Subtotal	67		$127	67		$127	67		$2	$129		$108	-16.00%
RZ 3 Municipal Usage	67			67			67						
RZ 3 Municipal Revenues			**$359**			**$359**			**$6**	**$365**		**$348**	**-5.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 4 Farmington	6/30/2025 Determinants	Current Rate	Annualized 6/30/2025 Revenue	6/30/2026 Determinants	Current Rate	Proforma 6/30/2026 Revenue	6/30/2027 Determinants	Current Rate	Proforma Proforma Revenues	Proforma 6/30/2027 @ Present Rate	Proposed Rate	Proforma 6/30/2027 @ Proposed Rate	% Percent Change
Customer Charge													
Service Charge per EDU	189	$ 67.50	$12,758	324	$67.50	$21,870	324	$67.50	$0	$21,870			
5/8 - Meter							72				$20.00	$1,440	
3/4 - Meter							0				30.20	0	
1 - Meter							0				50.20	0	
1 1/2 - Meter							0				82.10	0	
2 - Meter							12				131.70	1,580	
3 - Meter											245.50	0	
Subtotal	189		$12,758	324		$21,870	324		$0	$21,870		$3,020	-86.00%
Usage (in 100 Gallons)													
First 5,000 Gallons	5,662	$0.0000	$0	9,706	$0.0000	$0	9,706	$0.0000	$0	$0			
All Over 5,000 Gallons	0	1.5000	0	0	1.5000	0	0	1.5000	$0	0			
	5,662		$0	9,706		$0	9,706		$0	$0			
First 16,000 Gallons							2,427	0.25			$1.6157	$3,921	
All Over 16,000 Gallons							7,280	0.75			$1.2118	8,822	
												12,743	
Adjustment (1):													
Service Charge per EDU	135	$ 67.50	$9,113										
Usage (in 100 Gallons)													
First 5,000 Gallons	4,044	$0.0000	$0										
All Over 5,000 Gallons	0	1.5000	0										
RZ 4 Municipal Usage	9,706			9,706			9,706						
RZ 4 Municipal Revenues			**$21,871**			**$21,870**			**$0**	**$21,870**		**$15,763**	**-28.00%**

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 5 East Dunkard	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$35.04	$0	0	$35.04	$0	0	$35.04	$0	$0	$20.00	$0	0.00%
3/4 - Meter	10	35.04	362	108	35.04	3,784	108	35.04	0	3,784	30.20	3,262	-14.00%
1 - Meter	2	55.04	86	12	55.04	660	12	55.04	0	660	50.20	602	-9.00%
1 1/2 - Meter	1	92.54	52	12	92.54	1,110	12	92.54	0	1,110	82.10	985	-11.00%
2 - Meter	3	137.54	429	24	137.54	3,301	24	137.54	0	3,301	131.70	3,161	-4.00%
3 - Meter	0	257.54	0	0	257.54	0	0	257.54	0	0	245.50	0	0.00%
4 - Meter	0	392.54	0	0	392.54	0	0	392.54	0	0	307.70	0	0.00%
6 - Meter	0	767.54	0	0	767.54	0	0	767.54	0	0	460.40	0	0.00%
8 - Meter	0	1,217.54	0	0	1,217.54	0	0	1,217.54	0	0	891.70	0	0.00%
Subtotal	16		$929	156		$8,855	156		$0	$8,855		$8,010	-10.00%
Usage (in 100 Gallons)													
All Usage	9	$1.3100	$12	15,757	$1.3100	$20,641	15,757	$1.3100	$0	$20,641			
First 16,000 Gal							5,287				$1.6157	$8,542	0.00%
Over 16,000 Gal							10,470				1.2118	12,688	0.00%
Subtotal	9		$12	15,757		$20,641	15,757		$0	$20,641		$21,230	3.00%
Adjustment (1):													
5/8 - Meter													
3/4 - Meter	98	35.04	3,423										
1 - Meter	10	55.04	575										
1 1/2 - Meter	11	92.54	1,059										
2 - Meter	21	137.54	2,872										
All Usage	15,748	$1.3100	$20,629										
RZ 5 Municipal Usage	15,757			15,757			15,757						
RZ 5 Municipal Revenues			**$29,499**			**$29,496**			**$0**	**$29,496**		**$29,240**	**-1.00%**

Note (1) East Dunkard was acquired April 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 7 Manwalamink	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 8.89	$0	0	$ 8.89	$0	0	$8.89	$0	$0	$9.75	$0	0.00%
3/4 - Meter	0	8.89	0	0	8.89	0	0	8.89	0	0	9.75	0	0.00%
1 - Meter	0	23.71	0	0	23.71	0	12	23.71	0	285	26.05	313	10.00%
1 1/2 - Meter	0	47.42	0	0	47.42	0	0	47.42	0	0	52.15	0	0.00%
2 - Meter	0	106.69	0	0	106.69	0	0	106.69	0	0	117.35	0	0.00%
3 - Meter	0	207.44	0	0	207.44	0	0	207.44	0	0	228.15	0	0.00%
4 - Meter	0	355.61	0	0	355.61	0	0	355.61	0	0	307.70	0	0.00%
Subtotal	0		$0	0		$0	12		$0	$285		$313	10.00%
Usage (in 100 Gallons)													
First 100,000 Gal	0	$0.5810	$0	0	$0.5810	$0	534	$0.5810	$0	$310	$0.6385	$341	10.00%
All Over 100,000 Gal	0	0.4130	-	0	0.4130	-	0	0.4130	0	0	0.4530	0	0.00%
Subtotal	0		$0	0		$0	534		$0	$310		$341	10.00%
Adjustment (1):													
5/8 - Meter				0	$ 8.89	$0							
3/4 - Meter				0	8.89	0							
1 - Meter				12	23.71	285							
1 1/2 - Meter				0	47.42	0							
2 - Meter				0	106.69	0							
3 - Meter				0	207.44	0							
4 - Meter				0	355.61	0							
Usage (in 100 Gallons)													
First 100,000 Gal				534	$0.5810	$310							
All Over 100,000				0	0.4130	0							
RZ 7 Municipal Usage	0			534			534						
RZ 7 Municipal Revenues			**$0**			**$595**			**$0**	**$595**		**$654**	**10.00%**

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 8 Appalachian	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge													
5/8 - Meter	0	$ 11.28	$0	0	$ 11.28	$0	36	$11.28	$0	$406	$ 14.70	$529	30.00%
3/4 - Meter	0	16.93	0	0	16.93	0	0	16.93	0	0	22.00	0	0.00%
1 - Meter	0	28.21	0	0	28.21	0	12	28.21	0	339	36.70	440	30.00%
1 1/2 - Meter	0	56.43	0	0	56.43	0	24	56.43	0	1,354	73.40	1,762	30.00%
2 - Meter	0	90.29	0	0	90.29	0	0	90.29	0	0	117.40	0	0.00%
3 - Meter	0	169.30	0	0	169.30	0	0	169.30	0	0	220.10	0	0.00%
4 - Meter	0	282.16	0	0	282.16	0	0	282.16	0	0	307.70	0	0.00%
6 - Meter	0	564.33	0	0	564.33	0	0	564.33	0	0	460.40	0	0.00%
Subtotal	0		$0	0		$0	72		$0	$2,099		$2,731	30.00%
Usage (in 100 Gallons)													
First 16,500 Gal	0	$0.7600	$0	0	$0.7600	$0	4,440	$0.7600	$0	$3,374			
All Over 16,500	0	0.3540	0	0	0.3540	0	0	0.3540	0	0			
Subtotal	0		$0	0		$0	4,440		$0	$3,374			
First 16,000 Gal							4,218	0.95			$0.9534	$4,021	
All Over 16,000 Gal							222	0.05			0.4441	99	
												4,120	22.00%
Adjustment (1):													
5/8 - Meter				36	$ 11.28	$406							
3/4 - Meter				0	16.93	0							
1 - Meter				12	28.21	339							
1 1/2 - Meter				24	56.43	1,354							
First 16,500 Gal				4,440	$0.7600	$3,374							
All Over 16,500				0	0.3540	0							
RZ 8 Municipal Usage	0			4,440			4,440						
RZ 8 Municipal Revenues			**$0**			**$5,473**			**$0**	**$5,473**		**$6,851**	**25.00%**

Note (1) Appalachian acquisition closed October 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Other Water Utilities Class	6/30/2025 Usage (in 100 Gallons)	6/30/2025 Number of Bills	6/30/2025 Annualized Revenues	6/30/2026 Usage (in 100 Gallons)	6/30/2026 Number of Bills	6/30/2026 Proforma Revenues	6/30/2027 Usage (in 100 Gallons)	6/30/2027 Number of Bills	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Group A	890,320	76	$984,044	890,320	76	$984,044	890,320	76	$18,500	$1,002,544	$1,162,821	16.00%
Group B	3,656	93	58,033	3,656	93	58,033	3,656	93	1,091	59,124	59,079	0.00%
Demand-Based (DRS)	9,394,968	60	3,138,283	9,066,578	60	3,228,151	9,066,578	60	0	3,320,460	3,320,460	0.00%
Total Other Water Utilities	10,288,944	229	$4,180,360	9,960,554	229	$4,270,228	9,960,554	229	$19,591	$4,382,128	$4,542,360	4.00%

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 1	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge - Group A													
5/8 - Meter	0	$29.10	$0	0	$29.10	$0	0	$29.10	$0	$0	$29.10	$0	0.00%
3/4 - Meter	0	44.00	0	0	44.00	0	0	44.00	0	0	44.00	0	0.00%
1 - Meter	0	73.00	0	0	73.00	0	0	73.00	0	0	73.00	0	0.00%
1 1/2 - Meter	0	145.00	0	0	145.00	0	0	145.00	0	0	145.00	0	0.00%
2 - Meter	12	232.00	2,784	12	232.00	2,784	12	232.00	52	2,836	232.00	2,784	-2.00%
3 - Meter	0	436.00	0	0	436.00	0	0	436.00	0	0	436.00	0	0.00%
4 - Meter	12	726.00	8,712	12	726.00	8,712	12	726.00	164	8,876	726.00	8,712	-2.00%
6 - Meter	52	1,452.00	75,818	52	1,452.00	75,818	52	1,452.00	1,425	77,243	1,452.00	75,818	-2.00%
8 - Meter	0	2,325.00	0	0	2,325.00	0	0	2,325.00	0	0	2,325.00	0	0.00%
10 - Meter	0	3,340.00	0	0	3,340.00	0	0	3,340.00	0	0	3,340.00	0	0.00%
Subtotal	76		$87,314	76		$87,314	76		$1,642	$88,956		$87,314	-2.00%
Usage (in 100 Gallons)													
All Usage (Group A)	890,320	$1.0072	$896,730	890,320	$1.0072	$896,730	890,320	$1.0072	$16,859	$913,589	$1.2080	$1,075,507	18.00%
Total OWU - Group A	**890,320**		**$984,044**	**890,320**		**$984,044**	**890,320**		**$18,500**	**$1,002,544**		**$1,162,821**	**16.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

Rate Zone 1	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge - Group B													
5/8 - Meter	0	$29.10	$0	0	$29.10	$0	0	$29.10	$0	$0	$29.10	$0	0.00%
3/4 - Meter	0	44.00	0	0	44.00	0	0	44.00	0	0	44.00	0	0.00%
1 - Meter	0	73.00	0	0	73.00	0	0	73.00	0	0	73.00	0	0.00%
1 1/2 - Meter	0	145.00	0	0	145.00	0	0	145.00	0	0	145.00	0	0.00%
2 - Meter	46	232.00	10,672	46	232.00	10,672	46	232.00	201	10,873	232.00	10,672	-2.00%
3 - Meter	0	436.00	0	0	436.00	0	0	436.00	0	0	436.00	0	0.00%
4 - Meter	36	726.00	26,136	36	726.00	26,136	36	726.00	491	26,627	726.00	26,136	-2.00%
6 - Meter	11	1,452.00	15,972	11	1,452.00	15,972	11	1,452.00	300	16,272	1,452.00	15,972	-2.00%
8 - Meter	0	2,325.00	0	0	2,325.00	0	0	2,325.00	0	0	2,325.00	0	0.00%
10 - Meter	0	3,340.00	0	0	3,340.00	0	0	3,340.00	0	0	3,340.00	0	0.00%
Subtotal	93		$52,780	93		$52,780	93		$992	$53,772		$52,780	-2.00%
Usage (in 100 Gallons)													
All Usage (Group B)	3,656	$1.4368	$5,253	3,656	$1.4368	$5,253	3,656	$1.4368	99	$5,352	$1.7230	$6,299	18.00%
Total OWU - Group B	**3,656**		**$58,033**	**3,656**		**$58,033**	**3,656**		**$1,091**	**$59,124**		**$59,079**	**0.00%**

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS
YEAR ENDING JUNE 30, 2025, 2026, AND 2027

	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Demand-Based Resale Service (DRS)													
DRS-1 Demand Charge													
DRS-1 Commodity													
DRS -2 Commodity													
DRS -3 Commodity													
DRS -4 Commodity													
DRS-5 Demand Charge													
DRS-5 Commodity													
DRS -6 Commodity													
DRS -7 Commodity													
Adjustment (1):													
DRS-5 Demand Charge													
Adjustment (2):													
DRS -7 Commodity													
RZ 1 Other Water Utilities Usag	9,394,968			9,066,578			9,066,578						
Total Demand-Based Service			**$3,138,283**			**$3,228,151**			**$0**	**$3,320,460**		**$3,320,460**	**0.00%**

Redacted - Refer to Confidential Volume 6d

Note (1) Adjustment to annualize amount of demand charges to reflect 12 months of billing
Note (2) Adjustment for exceeded contract to be normalized to contract terms

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER
APPLICATION OF PRESENT AND PROPOSED RATES
PUBLIC FIRE HYDRANTS

Service Area	12 ME June 2025 Billed Number of Hydrants	Current Monthly Rate	Annualized Revenues	12 ME June 2026 Number of Hydrants	Monthly Present Rate	12 ME June 2026 Revenues	12 ME June 2027 Number of Hydrants	Monthly Present Rate	12 ME June 2027 Revenues	Monthly Proposed Rate	Pro Forma Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Public Fire Hydrants											
Most Areas	40,015	$22.86	$10,976,892	40,015	$22.86	$10,976,892	40,015	$22.86	$10,976,892	$29.42	$14,126,866
Bradford Township	53	$6.25	3,981	53	$6.25	3,981	53	$6.25	3,981	$6.25	3,981
Audubon	206	25.70	63,530	206	25.70	63,530	206	25.70	63,530	29.42	72,726
East Dunkard	-	0.00	0	-	0.00	0	-	0.00	0	29.42	0
Borough of Avis	-	14.40	0	1	14.40	173	1	14.40	173	20.20	242
Corner Water	-	32.47	0	-	32.47	0	-	32.47	0	32.47	0
Fire Protection Charges											
Pine Creek and Dunnstable	-	2.40	0	616	2.40	17,741	616	2.40	17,741	0.00	0
Total Public Fire Revenue	40,274		$11,044,404	40,891		$11,062,317	40,891		$11,062,317		$14,203,816

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
APPLICATION OF PRESENT AND PROPOSED RATES
PRIVATE FIRE SERVICE

Service	2025 Rates			2026 Present Rates			2027 Present Rates			2027 Proposed Rates	
Connection Size	Number	Rate	Revenue	Number	Rate	Revenue	Number	Rate	Revenue	Rate	Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Unmetered											
1" or 1 1/4"	456	$5.99	$2,731	480	$5.99	$2,875	480	$5.99	$2,875	$8.90	$4,272
1 1/2"	24	8.63	207	0	8.63	0	0	8.63	0	12.80	0
2"	808	15.34	12,392	816	15.34	12,517	816	15.34	12,517	22.80	18,605
3"	180	34.92	6,285	180	34.92	6,286	180	34.92	6,286	51.90	9,342
4"	3,844	61.49	236,379	3,780	61.49	232,432	3,780	61.49	232,432	91.40	345,492
6"	13,956	139.88	1,952,101	13,776	139.88	1,926,987	13,776	139.88	1,926,987	207.80	2,862,653
8"	7,093	248.72	1,764,175	7,056	248.72	1,754,968	7,056	248.72	1,754,968	369.60	2,607,898
10"	638	388.48	247,865	648	388.48	251,735	648	388.48	251,735	577.20	374,026
12"	218	558.88	121,964	216	558.88	120,718	216	558.88	120,718	830.40	179,366
1" - Audubon	0	30.80	0	0	30.80	0	0	30.80	0	30.80	0
2" - Audubon	0	48.80	0	0	48.80	0	0	48.80	0	48.80	0
3" - Audubon	0	56.50	0	0	56.50	0	0	56.50	0	56.50	0
4" - Audubon	108	69.40	7,495	108	69.40	7,495	108	69.40	7,495	91.40	9,871
6" - Audubon	372	102.75	38,223	372	102.75	38,223	372	102.75	38,223	143.90	53,531
8" - Audubon	132	167.00	22,044	132	167.00	22,044	132	167.00	22,044	233.80	30,862
10" - Audubon	12	228.60	2,743	12	228.60	2,743	12	228.60	2,743	320.00	3,840
Hydrants	20,015	26.89	538,205	20,436	26.89	549,524	20,436	26.89	549,524	29.42	601,227
Hydrants - E. Dunkard	0	-	0	0	-	0	0	-	0	29.42	0
Hydrants - Audubon	264	102.75	27,126	264	102.75	27,126	264	102.75	27,126	102.75	27,126
2" - Corner W.	0	$2.69	$0	0	$2.69	$0	0	$2.69	$0	$3.80	$0
3" - Corner W.	0	5.68	0	0	5.68	0	0	5.68	0	8.00	0
4" - Corner W.	0	10.01	0	0	10.01	0	0	10.01	0	14.00	0
6" - Corner W.	0	22.44	0	0	22.44	0	0	22.44	0	31.40	0
8" - Corner W.	0	39.88	0	0	39.88	0	0	39.88	0	55.80	0
Hydrants - Corner W.	0	22.44	0	0	22.44	0	0	22.44	0	29.42	0
Metered											
1" or 1 1/4"	168	$49.12	$8,252	168	$49.12	$8,252	168	$49.12	$8,252	$73.00	$12,264
1 1/2"	36	70.14	2,525	36	70.14	2,525	36	70.14	2,525	104.20	$3,751
2"	295	112.26	33,077	300	112.26	33,678	300	112.26	33,678	166.80	$50,040
3"	132	210.47	27,782	132	210.47	27,782	132	210.47	27,782	312.70	$41,276
4"	412	263.09	108,393	420	263.09	110,498	420	263.09	110,498	390.90	$164,178
6"	637	394.62	251,555	636	394.62	250,978	636	394.62	250,978	586.30	$372,887
8"	180	605.10	108,930	192	605.10	116,179	192	605.10	116,179	899.10	$172,627
10"	72	850.65	61,247	72	850.65	61,247	72	850.65	61,247	1,263.90	$91,001
12"	0	1,137.06	0	0	1,137.06	0	0	1,137.06	0	1,689.50	0
1" - Audubon	0	30.80	0	0	30.80	0	0	30.80	0	45.80	0
2" - Audubon	0	48.80	0	0	48.80	0	0	48.80	0	72.50	0
3" - Audubon	0	56.50	0	0	56.50	0	0	56.50	0	83.90	0
4" - Audubon	120	69.40	8,328	120	69.40	8,328	120	69.40	8,328	103.10	12,372
6" - Audubon	288	102.75	29,592	288	102.75	29,592	288	102.75	29,592	152.70	43,978
8" - Audubon	72	167.00	12,024	72	167.00	12,024	72	167.00	12,024	248.10	17,863
10" - Audubon	12	228.60	2,743	12	228.60	2,743	12	228.60	2,743	339.70	4,076
Sprinkler first 200	85	73.21	6,217	144	73.21	10,542	144	73.21	10,542	108.80	15,667
Sprinkler over 200	22,293	0.19	4,236	22,044	0.19	4,188	22,044	0.19	4,188	0.28	6,172
Standpipes	121	56.93	6,884	120	56.93	6,832	120	56.93	6,832	84.60	10,152
2" - Appalachian	0	$21.86	$0	36	$21.86	$787	36	$21.86	$787	$32.50	$1,170
3" - Appalachian	0	32.45	0	0	32.45	0	0	32.45	0	48.20	0
4" - Appalachian	0	43.73	0	0	43.73	0	0	43.73	0	65.00	0
6" - Appalachian	0	65.60	0	60	65.60	3,936	60	65.60	3,936	97.50	5,850
8" - Appalachian	0	87.47	0	0	87.47	0	0	87.47	0	130.00	0
10" - Appalachian	0	109.34	0	0	109.34	0	0	109.34	0	162.50	0
12" - Appalachian	0	131.20	0	0	131.20	0	0	131.20	0	194.90	0
DSIC at 1.9%									$103,226		
Total Private Fire	73,043		$5,651,720	73,128		$5,645,786	73,128		$5,749,012		$8,153,435

PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS
Miscellaneous & Other Operating Revenues
YEAR ENDING JUNE 30, 2025, 2026, 2027

		Per Books		Adjusted					Proposed
		12 ME JUNE 2025	Adjustments	12 ME JUNE 2025	Adjustments	12 ME JUNE 2026	Adjustments	12 ME JUNE 2027	2027
469	Guaranteed Revenues	$0		$0		$0		$0	$0
470	Late Payment Fees	4,325,613	515,442	4,841,055	(43,934)	4,797,121	75,045	4,872,165	5,660,494
471	Miscellaneous Services	4,401,774	502	4,402,276	15,038	4,417,314	15,507	4,432,821	4,432,821
472	Rents From Property	962,725		962,725	(50,949)	911,776	(50,837)	860,939	860,939
473	Intercompany Rent	471,957		471,957	(19,117)	452,840	0	452,840	452,840
474	Other Water Revenues	1,536,763	(1,505,826)	30,937		30,937		30,937	30,937
	Total Other Revenues	$11,698,832	($989,882)	$10,708,950	($98,962)	$10,609,987	$39,715	$10,649,702	$11,438,031

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
RESIDENTIAL CLASS	**12 ME 6/30/2025 Billing Units**	**Old Rates**	**Current Rates**	**Base Year Revenue**	**Base Year Billing Determinants**	**FR II.02e Annualized Revenue Current Rate**	**Change in Customers FR II.02h**	**Usage Normalization FR II.02i**	**Special Contrac Normalization FR II.02k**	**Farmington Annualization FR II.02p**	**East Dunkard Annualization FR II.02r**	**Audubon Annualization FR II.02s**	**6/30/2025 Revenues Incl All adj**
Rate Zone 1 - Most Areas	(a)	(b)	(c)	(d) = (a)*(b)*(c)	(a)	(e) = (a)*(c)	(f)	(g)	(h)	(i)	(j)	(k)	l=(a+f+g+h+i+j+k)*c
Water Service Charge @ Old Rate													
5/8-METER	**918,404**	$17.50		$16,072,073									
3/4-METER	**1,802**	17.50		31,542									
1-METER	**15,125**	17.50		264,692									
1.5-METER	**109**	17.50		1,915									
2-METER	**74**	121.80		8,973									
3-METER	**0**	227.20		0									
4-METER	**16**	285.10		4,653									
6-METER	**2**	426.80		667									
8-METER	**8**	826.30		6,655									
Water Service Charge @ Current Rate													
5/8-METER	**5,029,850**		$18.80	$94,561,184	5,948,254	$111,827,183	11,292						$112,039,472
3/4-METER	**9,161**		18.80	172,231	10,964	206,116							206,116
1-METER	**91,110**		18.80	1,712,862	106,235	1,997,218							1,997,218
1.5-METER	**601**		18.80	11,302	711	13,359							13,359
2-METER	**408**		127.00	51,782	481	61,139							61,139
3-METER	**1**		236.80	237	1	237							237
4-METER	**96**		296.80	28,633	113	33,477							33,477
6-METER	**19**		444.30	8,375	20	9,069							9,069
8-METER	**10**		860.40	8,954	18	15,883							15,883
Unmetered @ Old Rate	**63**	$70.00		$4,433									
Unmetered @ Current Rate	**297**		$79.00	$23,437	360	$28,440							$28,440
Sprinkler Service Charge @ Old Rate													
5/8-METER	**212,056**	$17.50		$3,710,979									
3/4-METER	**88**	17.50		1,538									
1-METER	**14,804**	17.50		259,077									
1.5-METER	**268**	17.50		4,691									
2-METER	**27**	17.50		476									
4-METER	**23**	17.50		406									
Sprinkler Service Charge @ Current Rate													
5/8-METER	**1,186,793**		$18.80	$22,311,703	1,398,849	$26,298,354							$26,298,354
3/4-METER	**500**		18.80	9,395	588	11,048							11,048
1-METER	**86,278**		18.80	1,622,023	101,082	1,900,345							1,900,345
1.5-METER	**1,433**		18.80	26,933	1,701	31,973							31,973
2-METER	**158**		18.80	2,966	185	3,477							3,477
4-METER	**117**		18.80	2,200	140	2,636							2,636
Usage in Hundred Gallons													
First 1,700 Gal (Steelton)	**49,531**	$1.6108		79,784									
Next 18,300 Gal (Steelton)	**80,758**	1.6108		130,085									
Next 30,000 Gal (Steelton)	**2,138**	1.2500		2,673									
All Over 50,000 Gal (Steelton)	**269**	1.2500		336									
Usage @ 2021 RZ1 Rate	**6,203**	1.2991		$8,058									
Usage @ 2022 RZ1 Rate	**31,117**	1.3100		40,763									
Usage @ 2023 RZ1 Rate	**42,385,655**	1.6108		68,274,814									
All Usage (old rate)	**615**	1.2217		751									
All Usage	**211,234,031**		$1.8772	396,528,524	253,790,317	$476,415,183	378,051	(1,537,115)					$474,239,387
	253,790,317												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**($6,227,629)**		($16.92)	(6,227,629)	48,024	($812,566)							($812,566)
# of Customers			($1.5018)		1,610,183	(2,418,173)		(9,959)					(2,403,217)
Low Income (75% Discount service & 65% Discount usage) Tier 2	**($5,281,598)**		($14.10)	(5,281,598)	61,620	($868,842)							($868,842)
# of Customers			($1.2202)	0	2,066,039	(2,520,981)		(12,804)					(2,505,358)
Low Income (60% Discount service & 40% Discount usage) Tier 3	**($5,335,448)**		($11.28)	(5,335,448)	62,976	($710,369)							($710,369)
# of Customers			($0.7509)	0	2,111,504	(1,585,529)		(13,120)					(1,575,677)
Low Income (30% Discount service & 20% Discount usage) Tier 4	**($181,282)**		($5.64)	(181,282)	17,016	($95,970)							($95,970)
# of Customers			($0.3754)	0	570,525	(214,175)		(3,478)					(212,869)

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 2 - Valley Township													
Total Billed Count													
Water Service Charge @ Old Rate													
5/8-METER	**2,997**	$17.50		$52,450									
3/4-METER	**0**	17.50		0									
1-METER	**42**	17.50		733									
Water Service Charge @ Current Rate													
5/8-METER	**16,428**		$18.80	$308,852	19,425	$365,199							$365,199
3/4-METER	**0**		18.80	0	0	0							0
1-METER	**208**		18.80	3,917	250	4,704							4,704
Usage in Hundred Gallons													
First 3,400 Gal	**98,317**	$1.1000		$108,149									
All Over 3,400 Gal	**(12)**	0.8400		(10)									
All Usage	**480,604**		$1.6276	782,231	578,908	942,231							$942,231
	578,908												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**($2,721)**		($16.92)	(2,721)	24	($406)							($406)
# of Customers			($1.3021)		706	(919)							(919)
Low Income (75% Discount service & 65% Discount usage) Tier 2	**($2,428)**		($14.10)	(2,428)	84	($1,184)							($1,184)
# of Customers			($1.0579)		2,471	(2,615)							(2,615)
Low Income (60% Discount service & 40% Discount usage) Tier 3	**($1,293)**		($11.28)	(1,293)	48	($541)							($541)
# of Customers			($0.6510)		1,412	(919)							(919)
Low Income (30% Discount service & 20% Discount usage) Tier 4	**($267)**		($5.64)	(267)	24	($135)							($135)
# of Customers			($0.3255)		706	(230)							(230)
Rate Zone 3 - Turbotville													
Total Billed Count													
Water Service Charge @ Old Rate													
5/8-METER	**423**	$17.50		$7,400									
3/4-METER	**0**	17.50		0									
1-METER	**0**	17.00		0									
1.5-METER	**0**	17.00		0									
2-METER	**0**	111.90		0									
3-METER	**0**	208.70		0									
4-METER	**0**	262.00		0									
Water Service Charge @ Current Rate													
5/8-METER	**2,759**		$18.80	$51,872	3,182	$59,822							$59,822
3/4-METER	**0**		18.80	0	0	$0							0
1-METER	**0**		18.80	0	0	$0							0
1.5-METER	**0**		18.80	0	0	$0							0
2-METER	**0**		127.00	0	0	$0							0
3-METER	**0**		236.80	0	0	$0							0
4-METER	**0**		296.80	0	0	$0							0
Usage in Hundred Gallons													
All Usage	**11,465**	$1.6108		$18,469									
All Usage	**71,494**		$1.8772	134,208	82,959	$155,731							$155,731
	82,959												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**($555)**		($16.92)	(555)	0	$0							$0
# of Customers			($1.5018)		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**($31)**		($14.10)	(31)	0	$0							$0
# of Customers			($1.2202)		0	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**($1,659)**		($11.28)	(1,659)	24	($271)							($271)
# of Customers			($0.7509)		626	(470)							(470)
Low Income (30% Discount service & 20% Discount usage) Tier 4	**($83)**		($5.64)	(83)	12	($68)							($68)
# of Customers			($0.3754)		313	(117)							(117)

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 4 - Farmington Water													
Service Charge per EDU	**2,896**		$67.50	$195,511	2,896	$195,511				2,065			$334,874
Usage in Hundred Gallons													
First 5,000 Gallons	**64,846**		$0.0000	0	64,846	0				46,223			$0
All Over 5,000 Gallons	**5,103**		1.5000	7,655	5,103	7,655				3,637			13,111
	69,949												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**$0**		($60.75)	0	0	$0							$0
# of Customers			$0.0000		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**($152)**		($50.63)	(152)	12	($608)							($608)
# of Customers			$0.0000		290	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**($366)**		($40.50)	(366)	24	($972)							($972)
# of Customers			$0.0000		580	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($20.25)	0	0	$0							$0
# of Customers			$0.0000		0	0							0
Rate Zone 5 - East Dunkard													
Total Billed Count													
Water Service Charge @ Current Rate													
5/8-METER	**2**		$35.04	$79	2	$79					22		$841
3/4-METER	**2,118**		35.04	74,229	2,118	$74,229					15,786		627,356
1-METER	**0**		55.04	0	0	$0					0		0
1.5-METER	**0**		92.54	0	0	$0					0		0
2-METER	**1**		137.54	77	1	$77					11		1,650
3-METER	**0**		257.54	0	0	$0							0
4-METER	**0**		392.54	0	0	$0							0
6-METER	**0**		767.54	0	0	$0							0
Usage in Hundred Gallons													
All Usage	**18,501**		$1.3100	$24,236	18,501	$24,236					549,787		$744,457
Low Income (90% Discount service & 80% Discount usage) Tier 1	**($34)**		($31.54)	(34)	12	($378)							($378)
# of Customers			($1.0480)		380	(398)							(398)
Low Income (75% Discount service & 65% Discount usage) Tier 2	**($31)**		($26.28)	(31)	12	($315)							($315)
# of Customers			($0.8515)		380	(324)							(324)
Low Income (60% Discount service & 40% Discount usage) Tier 3	**$0**		($21.02)	0	0	$0							$0
# of Customers			($0.5240)		0	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($10.51)	0	0	$0							$0
# of Customers			($0.2620)		0	0							0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 6 - Audubon													
Total Billed Count													
5/8-METER	**3,455**		$16.80	$58,038	3,455	$58,038						25,069	$479,203
3/4-METER	**189**		16.80	3,176	189	3,176						2,055	37,699
1-METER	**52**		42.80	2,228	52	2,228						500	23,626
1.5-METER	**0**		72.90	0	0	0						12	875
2-METER	**0**		116.40	0	0	0						0	0
3-METER	**0**		218.60	0	0	0						12	2,623
4-METER	**0**		363.90	0	0	0							0
6-METER	**0**		727.80	0	0	0							0
8-METER	**0**		1,164.60	0	0	0							0
Usage in Hundred Gallons													
All Usage	**121,110**		$0.8619	$104,385	121,110	$104,385						1,222,481	$1,158,041
	121,110												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**$0**		($15.12)	0	0	$0							$0
# of Customers			($0.6895)		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**$0**		($12.60)	0	0	$0							$0
# of Customers			($0.5602)		0	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**$0**		($10.08)	0	0	$0							$0
# of Customers			($0.3448)		0	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($5.04)	0	0	$0							$0
# of Customers			($0.1724)		0	0							0
Rate Zone 7 - Manwalamink													
Total Billed Count													
5/8-METER	**0**		$ 8.89	$0	0	$0							$0
3/4-METER	**0**		8.89	0	0	0							0
1-METER	**0**		23.71	0	0	0							0
1.5-METER	**0**		47.42	0	0	0							0
2-METER	**0**		106.69	0	0	0							0
3-METER	**0**		207.44	0	0	0							0
4-METER	**0**		355.61	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.5810	$0	0	$0							$0
All Over 100,000 Gallons	**0**		0.4130	0	0	0							0
	0												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**$0**		($8.00)	0	0	$0							$0
# of Customers			($0.4648)		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**$0**		($6.67)	0	0	$0							$0
# of Customers			($0.3777)		0	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**$0**		($5.33)	0	0	$0							$0
# of Customers			($0.2324)		0	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($2.67)	0	0	$0							$0
# of Customers			($0.1162)		0	0							0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 8 - Appalachian													
Total Billed Count													
5/8-METER	**0**		$ 11.28	$0	0	$0							$0
3/4-METER	**0**		16.93	0	0	0							0
1-METER	**0**		28.21	0	0	0							0
1.5-METER	**0**		56.43	0	0	0							0
2-METER	**0**		90.29	0	0	0							0
3-METER	**0**		169.30	0	0	0							0
4-METER	**0**		282.16	0	0	0							0
6-METER	**0**		564.33	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 16,500 Gallons	**0**		$0.7600	$0	0	$0							$0
All Over 16,500 Gallons	**0**		0.3540	0	0	0							0
	0												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**$0**		($10.15)	0	0	$0							$0
# of Customers			($0.6080)		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**$0**		($8.46)	0	0	$0							$0
# of Customers			($0.4940)		0	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**$0**		($6.77)	0	0	$0							$0
# of Customers			($0.3040)		0	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($3.38)	0	0	$0							$0
# of Customers			($0.1520)		0	0							0
Rate Zone 9 - Corner Water													
Total Billed Count													
5/8-METER	**0**		$ 16.88	$0	0	$0							$0
3/4-METER	**0**		16.88	0	0	0							0
1-METER	**0**		24.47	0	0	0							0
1.5-METER	**0**		37.46	0	0	0							0
2-METER	**0**		53.01	0	0	0							0
3-METER	**0**		89.34	0	0	0							0
4-METER	**0**		0.00	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 1,000 Gallons	**0**		$0.0000	$0	0	$0							$0
Next 9,000 Gallons	**0**		1.1510	0	0	0							0
Next 110,000 Gallons	**0**		0.9870	0	0	0							0
All Over 120,000 Gallons	**0**		0.7840	0	0	0							0
	0												
Low Income (90% Discount service & 80% Discount usage) Tier 1	**$0**		($15.19)	0	0	$0							$0
# of Customers			($0.9208)		0	0							0
Low Income (75% Discount service & 65% Discount usage) Tier 2	**$0**		($12.66)	0	0	$0							$0
# of Customers			($0.7482)		0	0							0
Low Income (60% Discount service & 40% Discount usage) Tier 3	**$0**		($10.13)	0	0	$0							$0
# of Customers			($0.4604)		0	0							0
Low Income (30% Discount service & 20% Discount usage) Tier 4	**$0**		($5.06)	0	0	$0							$0
# of Customers			($0.2302)		0	0							0
AMP Program	**$987,631**			987,631									
RESIDENTIAL REVENUES				**$591,882,711**		**$611,614,963**							**$612,647,933**
TOTAL RESIDENTIAL USAGE	**254,661,744**												
RES CUSTOMER COUNT	**633,823**												
Average Use Per Customer	**33.48**												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
						FR II.02e							
COMMERCIAL CLASS	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 1 - Most Areas	(a)	(b)	(c)	(d) = (a)*(b)*(c)	(a)	(e) = (a)*(c)	(f)	(g)	(h)	(i)	(j)	(k)	l=(a+f+g+h+i+j+k)*c
Total Billed Count													
5/8-METER (SLIBCO)	**2**	$63.55		$108									
2-METER (SLIBCO)	**0**	63.55		0									
4-METER (SLIBCO)	**2**	136.30		232									
6-METER (SLIBCO)	**3**	136.30		463									
8-METER (SLIBCO)	**7**	309.30		2,103									
5/8-METER	**55,527**	18.50		1,027,249									
3/4-METER	**3,352**	28.00		93,851									
1-METER	**13,213**	46.60		615,748									
1.5-METER	**2,561**	76.10		194,898									
2-METER	**7,506**	121.80		914,233									
3-METER	**238**	227.20		53,975									
4-METER	**3,118**	285.10		888,965									
6-METER	**2,785**	426.80		1,188,498									
8-METER	**1,094**	826.30		904,270									
10-METER	**126**	1,196.60		150,554									
Total Billed Count													
5/8-METER	**296,218**		$19.30	$5,717,011	351,747	$6,788,714	2,520						$6,837,350
3/4-METER	**17,438**		29.10	507,443	20,790	604,981							604,981
1-METER	**71,244**		48.40	3,448,231	84,458	4,087,763							4,087,763
1.5-METER	**13,959**		79.20	1,105,586	16,521	1,308,424							1,308,424
2-METER	**41,206**		127.10	5,237,339	48,712	6,191,354							6,191,354
3-METER	**1,253**		236.90	296,754	1,490	353,033							353,033
4-METER	**17,078**		296.90	5,070,466	20,198	5,996,729							5,996,729
6-METER	**15,762**		444.30	7,003,124	18,550	8,241,864							8,241,864
8-METER	**6,060**		860.50	5,214,392	7,161	6,161,941							6,161,941
10-METER	**700**		1,246.40	872,655	826	1,029,475							1,029,475
Usage in Hundred Gallons													
First 1,700 Gal (Steelton)	**3,027**	$1.6108		$4,876									
Next 18,300 Gal (Steelton)	**11,934**	1.6108		19,224									
Next 30,000 Gal (Steelton)	**5,772**	1.2500		7,216									
All Over 50,000 Gal (Steelton)	**8,386**	1.2500		10,482									
First 20,000 Gal (SLIBCO)	**2,097**	1.8940		3,972									
Next 80,000 Gal (SLIBCO)	**5,329**	1.6780		8,942									
All Over 100,000 Gal (SLIBCO)	**5,432**	1.3810		7,502									
First 16,000 Gal	**5,342,581**	1.5613		8,341,371									
First 16,000 Gal	**28,660,614**		$1.8033	51,683,685	34,018,180	$61,344,984	403,200	(149,541)					$61,802,407
All Over 16,000	**15,976,239**	$1.1493		18,361,492									
All Over 16,000	**75,123,256**		$1.3523	101,589,179	91,126,488	$123,230,349	154,216	(400,584)					$122,897,186
	125,144,668												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 2 - Valley Township													
Total Billed Count													
Water Service Charge @ Old Rate													
5/8-METER	**18**	$18.50		$342									
3/4-METER	**0**	28.00		0									
1-METER	**0**	46.60		0									
1.5-METER	**2**	76.10		136									
2-METER	**4**	121.80		453									
3-METER	**0**	227.20		0									
4-METER	**4**	285.10		1,019									
6-METER	**0**	426.80		0									
8-METER	**0**	826.30		0									
10-METER	**0**	1,196.60		0									
Water Service Charge @ Current Rate													
5/8-METER	**95**		$19.30	$1,827	113	$2,183							$2,183
3/4-METER	**0**		29.10	0	0	0							0
1-METER	**8**		48.40	369	8	369							369
1.5-METER	**10**		79.20	809	12	950							950
2-METER	**20**		127.10	2,577	24	3,050							3,050
3-METER	**0**		236.90	0	0	0							0
4-METER	**20**		296.90	6,064	24	7,126							7,126
6-METER	**0**		444.30	0	0	0							0
8-METER	**0**		860.50	0	0	0							0
10-METER	**0**		1,246.40	0	0	0							0
Usage in Hundred Gallons													
First 16,000 Gal	**2,986**	$1.1000		$3,284									
First 16,000 Gal	**5,929**		$1.5779	9,355	8,914	$14,066							$14,066
All Over 16,000	**0**	$0.0000		$0									
All Over 16,000	**6,881**		$1.3282	9,139	6,881	9,139							$9,139
	15,795												
Rate Zone 3 - Turbotville													
Total Billed Count													
5/8-METER	**69**	$18.50		$1,282									
3/4-METER	**0**	28.00		0									
1-METER	**10**	46.60		446									
1.5-METER	**3**	76.10		243									
2-METER	**0**	121.20		0									
3-METER	**2**	227.20		362									
4-METER	**0**	285.10		0									
6-METER	**2**	426.80		680									
Total Billed Count													
5/8-METER	**458**		$19.30	$8,837	527	$10,173							$10,173
3/4-METER	**0**		29.10	0	0	0							0
1-METER	**62**		48.40	3,022	72	3,485							3,485
1.5-METER	**21**		79.20	1,648	24	1,901							1,901
2-METER	**0**		127.10	0	0	0							0
3-METER	**10**		236.90	2,446	12	2,824							2,824
4-METER	**0**		296.90	0	0	0							0
6-METER	**10**		444.30	4,624	12	5,332							5,332
Usage in Hundred Gallons													
All Usage	**4,963**	$1.0706		$5,313									
First 16,000 Gal	**18,427**		$1.5779	29,076	20,661	$32,601							$32,601
All Over 16,000	**22,508**		1.3282	29,895	25,237	33,520							33,520
Rate Zone 4 - Farmington Water													
Service Charge by EDU	**432**		$67.50	$29,160	432	$29,160				312			$50,220
Usage in Hundred Gallons													
First 5,000 Gallons	**7,111**		$0.0000	$0	7,111	$0				5,136			$0
All Over 5,000 Gallons	**1,407**		1.5000	2,111	1,407	2,111				1,016			3,635

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 5 - East Dunkard													
Total Billed Count													
5/8-METER	**0**		$35.04	$0	0	$0					0		$0
3/4-METER	**60**		35.04	2,090	60	2,090					480		18,922
1-METER	**10**		55.04	566	10	566					98		5,944
1.5-METER	**1**		92.54	52	1	52					11		1,110
2-METER	**4**		137.54	583	4	583					44		6,602
3-METER	**0**		257.54	0	0	0							0
4-METER	**0**		392.54	0	0	0							0
6-METER	**0**		767.54	0	0	0							0
8-METER	**0**		1,217.54	0	0	0							0
Usage in Hundred Gallons													
All Usage	**644**		$1.3100	$844	644	$844					56,371		$74,690
Rate Zone 6 - Audubon													
Total Billed Count													
5/8-METER	**101**		$16.80	$1,698	101	$1,698						871	$16,330
3/4-METER	**17**		16.80	287	17	287						163	3,024
1-METER	**14**		42.80	579	14	579						118	5,650
1.5-METER	**42**		72.90	3,077	42	3,077						486	38,491
2-METER	**46**		116.40	5,398	46	5,398						398	51,682
3-METER	**8**		218.60	1,660	8	1,660						76	18,362
4-METER	**5**		363.90	1,830	5	1,830						55	21,834
6-METER	**4**		727.80	2,800	4	2,800						32	26,201
8-METER	**1**		1,164.60	1,378	1	1,378						11	13,975
Usage in Hundred Gallons													
First 100,000 Gallons	**26,772**		$0.8619	$23,075	26,772	$23,075						355,878	$329,806
All Over 100,000 Gallons	**12,678**		0.5723	7,256	12,678	7,256						700,030	407,883
	39,450												
Rate Zone 7 - Manwalamink													
Total Billed Count													
5/8-METER	**0**		$ 8.89	$0	0	$0							$0
3/4-METER	**0**		8.89	0	0	0							0
1-METER	**0**		23.71	0	0	0							0
1.5-METER	**0**		47.42	0	0	0							0
2-METER	**0**		106.69	0	0	0							0
3-METER	**0**		207.44	0	0	0							0
4-METER	**0**		355.61	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.5810	$0	0	$0							$0
All Over 100,000 Gallons	**0**		0.4130	0	0	0							0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
	0												
Rate Zone 8 - Appalachian													
Total Billed Count													
5/8-METER	**0**		$ 11.28	$0	0	$0							$0
3/4-METER	**0**		16.93	0	0	0							0
1-METER	**0**		28.21	0	0	0							0
1.5-METER	**0**		56.43	0	0	0							0
2-METER	**0**		90.29	0	0	0							0
3-METER	**0**		169.30	0	0	0							0
4-METER	**0**		282.16	0	0	0							0
6-METER	**0**		564.33	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 16,500 Gallons	**0**		$0.7600	$0	0	$0							$0
All Over 16,500 Gallons	**0**		0.3540	0	0	0							0
	0												
Rate Zone 9 - Corner Water													
Total Billed Count													
5/8-METER	**0**		$ 16.88	$0	0	$0							$0
3/4-METER	**0**		16.88	0	0	0							0
1-METER	**0**		24.47	0	0	0							0
1.5-METER	**0**		37.46	0	0	0							0
2-METER	**0**		53.01	0	0	0							0
3-METER	**0**		89.34	0	0	0							0
4-METER	**0**		0.00	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
5/8-METER for Mobile Home Parks	**0**		5.17	0	0	0							0
Usage in Hundred Gallons													
First 1,000 Gallons	**0**		$0.0000	$0	0	$0							$0
Next 9,000 Gallons			1.1510	0	0	0							0
Next 110,000 Gallons	**0**		0.9870	0	0	0							0
All Over 120,000 Gallons	**0**		0.7840	0	0	0							0
	0												
Usage in Hundred Gallons for Mobile Home Parks													
First 10,000 Gallons	**0**		$0.8630	$0	0	$0							$0
Next 110,000 Gallons	**0**		0.7400	0	0	0							0
All Over 120,000 Gallons	**0**		0.5880	0	0	0							0
First 10,000 Gallons - 25% Usage Discount	**0**		$0.8630	$0	0	$0							$0
Next 110,000 Gallons - 25% Usage Discount	**0**		0.7400	0	0	0							0
All Over 120,000 Gallons - 25% Usage Discount	**0**		0.5880	0	0	0							0
COMMERCIAL REVENUES				**$220,753,780**		**$225,550,774**							**$226,733,587**
TOTAL COMMERCIAL USAGE	**125,254,972**												
COM CUSTOMER COUNT	**47,142**												
Average Use Per Customer	**221.41**												

Pennsylvania American Water Company
Water Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

INDUSTRIAL CLASS	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate (FR II.02e)	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 1 - Most Areas	(a)	(b)	(c)	(d) = (a)*(b)*(c)	(a)	(e) = (a)*(c)	(f)	(g)	(h)	(i)	(j)	(k)	l=(a+f+g+h+i+j+k)*c
Total Billed Count													
Water Service Charge @ Old Rate													
5/8-METER (Steelton)	**1**	$24.83		$31									
2-METER (Steelton)	**7**	141.46		946									
4-METER (Steelton)	**6**	419.20		2,639									
6-METER (Steelton)	**7**	670.70		4,487									
8-METER (Steelton)	**2**	974.35		2,173									
Water Service Charge @ Current Rate													
5/8-METER	**635**		$28.00	$17,786	636	$17,820							$17,820
3/4-METER	**72**		42.00	3,024	72	3,024							3,024
1-METER	**1,031**		70.00	72,177	1,031	72,177							72,177
1.5-METER	**530**		140.00	74,223	530	74,223							74,223
2-METER	**1,994**		224.00	446,662	2,001	448,160							448,160
3-METER	**166**		420.00	69,720	166	69,720							69,720
4-METER	**806**		701.00	564,745	812	569,159							569,159
6-METER	**877**		1,401.00	1,228,471	884	1,237,844							1,237,844
8-METER	**559**		2,243.00	1,253,093	561	1,258,096							1,258,096
10-METER	**124**		3,223.00	399,926	124	399,926							399,926
12-METER	**0**		4,625.00	0	0	0							0
Usage in Hundred Gallons													
First 1,700 Gal (Steelton)	**359**	$1.6108		$578									
Next 18,300 Gal (Steelton)	**2,699**	1.6108		4,347									
Next 30,000 Gal (Steelton)	**3,594**	1.2500		4,493									
All over 50,000 Gal (Steelton)	**113,590**	1.2500		141,988									
First 16,000 Gal	**109,848**	1.4200		155,984									
First 16,000 Gal	**612,374**		$1.6720	1,023,890	725,279	$1,212,667							$1,212,667
Next 584,000 Gal	**1,418,688**	$1.0804		1,532,751									
Next 584,000 Gal	**7,478,201**		$1.2860	9,616,966	9,014,073	11,592,098							$11,592,098
All over 600,000	**87,780**	$0.7348		64,501									
All over 600,000	**4,321,178**	0.8499		3,672,569									
All over 600,000	**17,334,706**		$1.0022	17,372,842	21,743,664	21,791,500							$21,791,500
	31,483,017												
Usage in Hundred Gallons (Curtailment)													
First 16,000 Gal	**290**	$1.4200		$412									
First 16,000 Gal	**1,630**		$1.6720	2,725	1,920	$3,210							$3,210
Next 584,000 Gal	**10,585**	$1.0804		11,436									
Next 584,000 Gal	**59,495**		$1.2860	76,511	70,080	$90,123							$90,123
Next 14,400,000 Gal	**261,000**	$0.8499		221,824									
Next 14,400,000 Gal	**1,467,000**		$1.0022	1,470,227	1,728,000	$1,731,802							$1,731,802
All Over 15,000,000	**515,386**	$0.5110		263,362									
All Over 15,000,000	**2,740,204**		$0.6001	1,644,397	3,255,590	$1,953,680							$1,953,680
	5,055,590												
SPECIAL CONTRACTS													
Redacted - Refer to Confidential Volume 6d													
Redacted - Refer to Confidential Volume 6d													

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 2 - Valley Township													
Total Billed Count													
5/8-METER	**2**	$18.50		$0									
5/8-METER	**0**		$28.00	34	2	$52							$52
Usage in Hundred Gallons													
First 3,400 Gal	**276**	$1.1000		$304									
First 16,000 Gal	**0**		$1.6720	0	276	$462							$462
Next 584,000 Gal	**0**		1.2860	0	0	0							0
All over 600,000	**0**		1.0022	0	0	0							0
	276												
Rate Zone 5 - East Dunkard													
Total Billed Count													
5/8-METER	**0**		$28.00	$0	0	$0							$0
3/4-METER	**0**		0.00	0	0	0							0
1-METER	**0**		0.00	0	0	0							0
1.5-METER	**0**		0.00	0	0	0							0
2-METER	**3**		137.54	368	3	368					33		4,951
3-METER	**0**		0.00	0	0	0							0
4-METER	**0**		0.00	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
10-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
All Usage	**0**		$1.3100	0	0	$0					2,744		$3,595
Rate Zone 6 - Audubon													
Total Billed Count													
5/8-METER	**0**		$ 16.80	$0	0	$0							$0
3/4-METER	**0**		16.80	0	0	0							0
1-METER	**0**		42.80	0	0	0							0
1.5-METER	**0**		72.90	0	0	0							0
2-METER	**0**		116.40	0	0	0							0
3-METER	**0**		218.60	0	0	0							0
4-METER	**0**		363.90	0	0	0							0
6-METER	**0**		727.80	0	0	0							0
8-METER	**0**		1,164.60	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.8619	$0	0	$0							$0
All Over 100,000 Gallons	**0**		0.5723	0	0	0							0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
	0												
Rate Zone 7 - Manwalamink													
Total Billed Count													
5/8-METER	**0**		$ 8.89	$0	0	$0							$0
3/4-METER	**0**		8.89	0	0	0							0
1-METER	**0**		23.71	0	0	0							0
1.5-METER	**0**		47.42	0	0	0							0
2-METER	**0**		106.69	0	0	0							0
3-METER	**0**		207.44	0	0	0							0
4-METER	**0**		355.61	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.5810	$0	0	$0							$0
All Over 100,000 Gallons	**0**		0.4130	0	0	0							0
	0												
Rate Zone 8 - Appalachian													
Total Billed Count													
5/8-METER	**0**		$ 11.28	$0	0	$0							$0
3/4-METER	**0**		16.93	0	0	0							0
1-METER	**0**		28.21	0	0	0							0
1.5-METER	**0**		56.43	0	0	0							0
2-METER	**0**		90.29	0	0	0							0
3-METER	**0**		169.30	0	0	0							0
4-METER	**0**		282.16	0	0	0							0
6-METER	**0**		564.33	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 16,500 Gallons	**0**		$0.7600	$0	0	$0							$0
All Over 16,500 Gallons	**0**		0.3540	0	0	0							0
	0												
Rate Zone 9 - Corner Water													
Total Billed Count													
5/8-METER	**0**		$ 16.88	$0	0	$0							$0
3/4-METER	**0**		16.88	0	0	0							0
1-METER	**0**		24.47	0	0	0							0
1.5-METER	**0**		37.46	0	0	0							0
2-METER	**0**		53.01	0	0	0							0
3-METER	**0**		89.34	0	0	0							0
4-METER	**0**		0.00	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 1,000 Gallons	**0**		$0.0000	$0	0	$0							$0
Next 9,000 Gallons	**0**		1.1510	0	0	0							0
Next 110,000 Gallons	**0**		0.9870	0	0	0							0
All Over 120,000 Gallons	**0**		0.7840	0	0	0							0
	0												
INDUSTRIAL REVENUES				**$44,854,115**		**$46,025,122**							**$46,033,300**
TOTAL INDUSTRIAL USAGE	**42,725,845**												
IND CUSTOMER COUNT	**550**												
Average Use Per Customer	**6,477.54**												

Pennsylvania American Water Company
Water Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

MUNICIPAL CLASS	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
						FR II.02e							
Rate Zone 1 - Most Areas	(a)	(b)	(c)	(d) = (a)*(b)*(c)	(a)	(e) = (a)*(c)	(f)	(g)	(h)	(i)	(j)	(k)	l=(a+f+g+h+i+j+k)*c
Total Billed Count													
5/8-METER	**1,505**	$18.50		$27,838									
3/4-METER	**93**	28.00		2,609									
1-METER	**863**	46.60		40,202									
1.5-METER	**147**	76.10		11,184									
2-METER	**1,087**	121.80		132,381									
3-METER	**53**	227.20		12,122									
4-METER	**290**	285.10		82,772									
6-METER	**398**	426.80		169,975									
8-METER	**101**	826.30		83,454									
10-METER	**16**	1,196.60		19,736									
Total Billed Count													
5/8-METER	**7,761**		$19.30	$149,793	9,266	$178,835							$178,835
3/4-METER	**485**		29.10	14,109	578	16,821							16,821
1-METER	**4,496**		48.40	217,624	5,359	259,379							259,379
1.5-METER	**804**		79.20	63,677	951	75,317							75,317
2-METER	**5,711**		127.10	725,903	6,798	864,044							864,044
3-METER	**286**		236.90	67,679	339	80,318							80,318
4-METER	**1,499**		296.90	444,993	1,789	531,191							531,191
6-METER	**2,165**		444.30	961,784	2,563	1,138,728							1,138,728
8-METER	**541**		860.50	465,226	642	552,135							552,135
10-METER	**91**		1,246.40	113,832	108	134,389							134,389
Usage in Hundred Gallons													
First 1,700 Gal (Steelton)	**208**	$1.6108		$334									
Next 18,300 Gal (Steelton)	**888**	1.6108		1,431									
Next 30,000 Gal (Steelton)	**960**	1.2500		1,200									
All Over 50,000 Gal (Steelton)	**43,479**	1.2500		54,349									
First 16,000 Gal	**278,002**	1.6700		464,263									
First 16,000 Gal	**1,482,142**		$1.8988	2,814,291	1,761,240	$3,344,242		(48,093)					$3,252,924
All Over 16,000	**3,210,377**	$0.9140		2,934,285									
All Over 16,000	**14,056,198**		$1.0499	14,757,603	17,311,015	18,174,835		(472,696)					$17,678,551
	19,072,255												
Rate Zone 2 - Valley Township													
Total Billed Count													
Water Service Charge @ Old Rate													
5/8-METER	**0**	$18.50		$0									
3/4-METER	**0**	28.00		0									
1-METER	**0**	46.60		0									
1.5-METER	**0**	76.10		0									
2-METER	**2**	121.80		218									
3-METER	**0**	227.20		0									
4-METER	**2**	285.10		510									
6-METER	**0**	426.80		0									
8-METER	**2**	826.30		1,477									
10-METER	**0**	1,196.60		0									
Water Service Charge @ Current Rate													
5/8-METER	**0**		$19.30	$0	0	$0							$0
3/4-METER	**0**		29.10	0	0	0							0
1-METER	**0**		48.40	0	0	0							0
1.5-METER	**0**		79.20	0	0	0							0
2-METER	**10**		127.10	1,298	12	1,525							1,525
3-METER	**0**		236.90	0	0	0							0
4-METER	**10**		296.90	3,032	12	3,563							3,563
6-METER	**0**		444.30	0	0	0							0
8-METER	**10**		860.50	8,634	12	10,173							10,173
10-METER	**0**		1,246.50	0	0	0							0
Usage in Hundred Gallons													
First 16,000 Gal	**2,646**	$1.1000		$2,911									
First 16,000 Gal	**3,802**		$1.5779	5,998	6,448	$10,174							$10,174
All Over 16,000	**0**	$0.0000		0									
All Over 16,000	**15,057**		$1.3282	19,999	15,057	$19,999							$19,999
	21,505												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 3 - Turbotville													
Total Billed Count													
5/8-METER	**2**	$18.50		$29									
5/8-METER	**10**		$19.30	201	12	$232							$232
Usage in Hundred Gallons													
First 16,000 Gal	**11**	$1.6700		$18									
First 16,000 Gal	**56**		$1.8988	107	67	$127							$127
All Over 16,000	**0**	$0.9861		0									
All Over 16,000	**0**		$1.0499	0	0	$0							$0
	67												
Rate Zone 4 - Farmington Water													
Service Charge	**189**		$67.50	$12,758	189	$12,758				135			$21,870
Usage in Hundred Gallons													
First 5,000 Gal	**5,662**		$0.0000	$0	5,662	$0				4,044			$0
All Over 5,000	**0**		1.5000	0	0	$0				0			0
Rate Zone 5 - East Dunkard													
Total Billed Count													
Water Service Charge @ Current Rate													
5/8-METER	**0**		$35.04	$0	0	$0							$0
3/4-METER	**10**		35.04	362	10	362					98		3,784
1-METER	**2**		55.04	86	2	86					10		660
1.5-METER	**1**		92.54	52	1	52					11		1,110
2-METER	**3**		137.54	429	3	429					21		3,301
3-METER	**0**		257.54	0	0	0							0
4-METER	**0**		392.54	0	0	0							0
6-METER	**0**		767.54	0	0	0							0
8-METER	**0**		1,217.54	0	0	0							0
10-METER	**0**		1,742.54	0	0	0							0
Usage in Hundred Gallons													
All Usage	**9**		$1.3100	$12	9	$12					15,748		$20,641
Rate Zone 6 - Audubon													
Total Billed Count													
5/8-METER	**0**		$16.80	$0	0	$0							$0
3/4-METER	**0**		16.80	0	0	0						0	0
1-METER	**0**		42.80	0	0	0							0
1.5-METER	**0**		72.90	0	0	0							0
2-METER	**0**		116.40	0	0	0							0
3-METER	**0**		218.60	0	0	0							0
4-METER	**0**		363.90	0	0	0							0
6-METER	**0**		727.80	0	0	0							0
8-METER	**0**		1,164.60	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.8619	$0	0	$0						0	$0
All Over 100,000 Gallons	**0**		0.5723	0	0	0						0	0
	0												
Rate Zone 7 - Manwalamink													
Total Billed Count													
5/8-METER	**0**		$ 8.89	$0	0	$0							$0
3/4-METER	**0**		8.89	0	0	0							0
1-METER	**0**		23.71	0	0	0							0
1.5-METER	**0**		47.42	0	0	0							0
2-METER	**0**		106.69	0	0	0							0
3-METER	**0**		207.44	0	0	0							0
4-METER	**0**		355.61	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 100,000 Gallons	**0**		$0.5810	$0	0	$0							$0
All Over 100,000 Gallons	**0**		0.4130	0	0	0							0
	0												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Rate Zone 8 - Appalachian													
Total Billed Count													
5/8-METER	**0**		$ 11.28	$0	0	$0							$0
3/4-METER	**0**		16.93	0	0	0							0
1-METER	**0**		28.21	0	0	0							0
1.5-METER	**0**		56.43	0	0	0							0
2-METER	**0**		90.29	0	0	0							0
3-METER	**0**		169.30	0	0	0							0
4-METER	**0**		282.16	0	0	0							0
6-METER	**0**		564.33	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 16,500 Gallons	**0**		$0.7600	$0	0	$0							$0
All Over 16,500 Gallons	**0**		0.3540	0	0	0							0
	0												
Rate Zone 9 - Corner Water													
Total Billed Count													
5/8-METER	**0**		$ 16.88	$0	0	$0							$0
3/4-METER	**0**		16.88	0	0	0							0
1-METER	**0**		24.47	0	0	0							0
1.5-METER	**0**		37.46	0	0	0							0
2-METER	**0**		53.01	0	0	0							0
3-METER	**0**		89.34	0	0	0							0
4-METER	**0**		0.00	0	0	0							0
6-METER	**0**		0.00	0	0	0							0
8-METER	**0**		0.00	0	0	0							0
Usage in Hundred Gallons													
First 1,000 Gallons	**0**		$0.0000	$0	0	$0							$0
Next 9,000 Gallons	**0**		1.1510	0	0	0							0
Next 110,000 Gallons	**0**		0.9870	0	0	0							0
All Over 120,000 Gallons	**0**		0.7840	0	0	0							0
	0												
MUNICIPAL REVENUES				**$24,892,779**		**$25,409,726**							**$24,859,792**
TOTAL MUNICIPAL USAGE	**19,099,498**												
OPA CUSTOMER COUNT	**2,256**												
Average Use Per Customer	**705.59**												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
						FR II.02e							
OTHER WATER UTILITIES	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
Group A	(a)	(b)	(c)	(d) = (a)*(b)*(c)	(a)	(e) = (a)*(c)	(f)	(g)	(h)	(i)	(j)	(k)	l=(a+f+g+h+i+j+k)*c
Total Billed Count													
5/8-METER	**0**	$28.12		$0									
3/4-METER	**0**	38.10		0									
1-METER	**0**	63.60		0									
1.5-METER	**0**	127.10		0									
2-METER	**0**	203.70		0									
3-METER	**0**	381.40		0									
4-METER	**0**	636.50		0									
6-METER	**0**	1,272.70		0									
6-METER Quarryville (Take or Pay)	**12**	$1,452.00		$17,424									
8-METER	**0**	2,034.30		0									
10-METER	**0**	2,923.40		0									
Total Billed Count													
5/8-METER	**0**		$29.10	$0	0	$0							$0
3/4-METER	**0**		44.00	0	0	0							0
1-METER	**0**		73.00	0	0	0							0
1.5-METER	**0**		145.00	0	0	0							0
2-METER	**12**		232.00	2,784	12	2,784							2,784
3-METER	**0**		436.00	0	0	0							0
4-METER	**12**		726.00	8,712	12	8,712							8,712
6-METER	**40**		1,452.00	58,394	52	75,818							75,818
8-METER	**0**		2,325.00	0	0	0							0
10-METER	**0**		3,340.00	0	0	0							0
Usage in Hundred Gallons													
All Group A Usage	**88,861**	$0.7950		$70,644									
Quarryville (Take or Pay) Usage	**12,009**	$1.1300		13,571									
Quarryville (Take or Pay) Usage	**410,843**		$1.0072	413,801									
All Group A Usage	**378,607**		$1.0072	381,333	890,320	$896,730							$896,730
Group B													
Total Billed Count													
5/8-METER	**0**	$28.12		$0									
3/4-METER	**0**	38.10		0									
1-METER	**0**	63.60		0									
1.5-METER	**0**	127.10		0									
2-METER	**0**	203.70		0									
3-METER	**0**	381.40		0									
4-METER	**0**	636.50		0									
6-METER	**0**	1,272.70		0									
8-METER	**0**	2,034.30		0									
10-METER	**0**	2,923.40		0									
Total Billed Count													
5/8-METER	**0**		$29.10	$0	0	$0							$0
3/4-METER	**0**		44.00	0	0	0							0
1-METER	**0**		73.00	0	0	0							0
1.5-METER	**0**		145.00	0	0	0							0
2-METER	**46**		232.00	10,672	46	10,672							10,672
3-METER	**0**		436.00	0	0	0							0
4-METER	**36**		726.00	26,136	36	26,136							26,136
6-METER	**11**		1,452.00	15,972	11	15,972							15,972
8-METER	**0**		2,325.00	0	0	0							0
10-METER	**0**		3,340.00	0	0	0							0
Usage in Hundred Gallons													
All Group B Usage	**544**	$1.1300		$615									
All Group B Usage	**3,112**		$1.4368	$4,471	3,656	$5,253							$5,253

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	12 ME 6/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Change in Customers FR II.02h	Usage Normalization FR II.02i	Special Contrac Normalization FR II.02k	Farmington Annualization FR II.02p	East Dunkard Annualization FR II.02r	Audubon Annualization FR II.02s	6/30/2025 Revenues Incl All adj
SPECIAL CONTRACTS													
Redacted - Refer to Confidential Volume 6d					Redacted - Refer to Confidential Volume 6d								
OWU REVENUES				$4,235,903		$4,291,389							$4,180,361
TOTAL OWU USAGE	10,288,944												
OWU CUSTOMER COUNT	21												
Average Use Per Customer	40,507.65												
Take or Pay Usage	6,978.00												
TOTAL OWU METERED USAGE adjusted for Take or Pay	10,281,966												

Pennsylvania American Water Company
Water Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

RESIDENTIAL CLASS	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 1 - Most Areas	(m)	(n)	(o)	(p)	(q)	(r)	(s)	=(a+f+g+h+i+j+k+n+o+p+q+r+s)*m	(u)	(v)	(w)	t=(a+f+g+h+i+j+k+n+o+p+q+r+s+v+w)*u
Water Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
Water Service Charge @ Current Rate												
5/8-METER	$18.80	18,132						$112,380,354	$18.80	36,264		$113,062,117
3/4-METER	18.80							206,116	18.80			206,116
1-METER	18.80							1,997,218	18.80			1,997,218
1.5-METER	18.80							13,359	18.80			13,359
2-METER	127.00							61,139	127.00			61,139
3-METER	236.80							237	236.80			237
4-METER	296.80							33,477	296.80			33,477
6-METER	444.30							9,069	444.30			9,069
8-METER	860.40							15,883	860.40			15,883
Unmetered @ Old Rate												
Unmetered @ Current Rate	$79.00							$28,440	$79.00			$28,440
Sprinkler Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
4-METER												
Sprinkler Service Charge @ Current Rate												
5/8-METER	$18.80							$26,298,354	$18.80			$26,298,354
3/4-METER	18.80							11,048	18.80			11,048
1-METER	18.80							1,900,345	18.80			1,900,345
1.5-METER	18.80							31,973	18.80			31,973
2-METER	18.80							3,477	18.80			3,477
4-METER	18.80							2,636	18.80			2,636
Usage in Hundred Gallons												
First 1,700 Gal (Steelton)												
Next 18,300 Gal (Steelton)												
Next 30,000 Gal (Steelton)												
All Over 50,000 Gal (Steelton)												
Usage @ 2021 RZ1 Rate												
Usage @ 2022 RZ1 Rate												
Usage @ 2023 RZ1 Rate												
All Usage (old rate)												
All Usage	$1.8772	607,051	(2,300,031)					$471,061,326	1.8772	1,214,101	(2,492,085)	$468,662,295
Low Income (90% Discount service & 80% Discount usage) Tier 1	($16.92)							($812,566)	($16.92)			($812,566)
# of Customers	($1.5018)		(14,901)					(2,380,838)	($1.5018)		(16,146)	(2,356,590)
Low Income (75% Discount service & 65% Discount usage) Tier 2	($14.10)							($868,842)	($14.10)			($868,842)
# of Customers	($1.2202)		(19,159)					(2,481,980)	($1.2202)		(20,759)	(2,456,650)
Low Income (60% Discount service & 40% Discount usage) Tier 3	($11.28)							($710,369)	($11.28)			($710,369)
# of Customers	($0.7509)		(19,632)					(1,560,935)	($0.7509)		(21,271)	(1,544,962)
Low Income (30% Discount service & 20% Discount usage) Tier 4	($5.64)							($95,970)	($5.64)			($95,970)
# of Customers	($0.3754)		(5,204)					(210,916)	($0.3754)		(5,638)	(208,799)

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 2 - Valley Township												
Total Billed Count												
Water Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
Water Service Charge @ Current Rate												
5/8-METER	$18.80							$365,199	$18.80			$365,199
3/4-METER	18.80							0	18.80			0
1-METER	18.80							4,704	18.80			4,704
Usage in Hundred Gallons												
First 3,400 Gal												
All Over 3,400 Gal												
All Usage	$1.6276							$942,231	$1.6276			942,231
Low Income (90% Discount service & 80% Discount usage) Tier 1	($16.92)							($406)	($16.92)			($406)
# of Customers	($1.3021)							(919)	($1.3021)			(919)
Low Income (75% Discount service & 65% Discount usage) Tier 2	($14.10)							($1,184)	($14.10)			($1,184)
# of Customers	($1.0579)							(2,615)	($1.0579)			(2,615)
Low Income (60% Discount service & 40% Discount usage) Tier 3	($11.28)							($541)	($11.28)			($541)
# of Customers	($0.6510)							(919)	($0.6510)			(919)
Low Income (30% Discount service & 20% Discount usage) Tier 4	($5.64)							($135)	($5.64)			($135)
# of Customers	($0.3255)							(230)	($0.3255)			(230)
Rate Zone 3 - Turbotville												
Total Billed Count												
Water Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
Water Service Charge @ Current Rate												
5/8-METER	$18.80							$59,822	$18.80			$59,822
3/4-METER	18.80							0	18.80			0
1-METER	18.80							0	18.80			0
1.5-METER	18.80							0	18.80			0
2-METER	127.00							0	127.00			0
3-METER	236.80							0	236.80			0
4-METER	296.80							0	296.80			0
Usage in Hundred Gallons												
All Usage												
All Usage	$1.8772							$155,731	1.8772			$155,731
Low Income (90% Discount service & 80% Discount usage) Tier 1	($16.92)							$0	($16.92)			$0
# of Customers	($1.5018)							0	($1.5018)			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($14.10)							$0	($14.10)			$0
# of Customers	($1.2202)							0	($1.2202)			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($11.28)							($271)	($11.28)			($271)
# of Customers	($0.7509)							(470)	($0.7509)			(470)
Low Income (30% Discount service & 20% Discount usage) Tier 4	($5.64)							($68)	($5.64)			($68)
# of Customers	($0.3754)							(117)	($0.3754)			(117)

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 4 - Farmington Water												
Service Charge per EDU	$67.50							$334,874	$67.50			$334,874
Usage in Hundred Gallons												
First 5,000 Gallons	$0.0000							$0	$0.0000			$0
All Over 5,000 Gallons	$1.5000							13,111	$1.5000			13,111
Low Income (90% Discount service & 80% Discount usage) Tier 1	($60.75)							$0	($60.75)			$0
# of Customers	$0.0000							0	$0.0000			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($50.63)							($608)	($50.63)			($608)
# of Customers	$0.0000							0	$0.0000			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($40.50)							($972)	($40.50)			($972)
# of Customers	$0.0000							0	$0.0000			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($20.25)							$0	($20.25)			$0
# of Customers	$0.0000							0	$0.0000			0
Rate Zone 5 - East Dunkard												
Total Billed Count												
Water Service Charge @ Current Rate												
5/8-METER	$35.04							$841	$35.04			$841
3/4-METER	35.04							627,356	35.04			627,356
1-METER	55.04							0	55.04			0
1.5-METER	92.54							0	92.54			0
2-METER	137.54							1,650	137.54			1,650
3-METER	257.54							0	257.54			0
4-METER	392.54							0	392.54			0
6-METER												
Usage in Hundred Gallons												
All Usage	$1.3100							$744,457	1.3100			$744,457
Low Income (90% Discount service & 80% Discount usage) Tier 1	($31.54)							($378)	($31.54)			($378)
# of Customers	($1.0480)							(398)	($1.0480)			(398)
Low Income (75% Discount service & 65% Discount usage) Tier 2	($26.28)							($315)	($26.28)			($315)
# of Customers	($0.8515)							(324)	($0.8515)			(324)
Low Income (60% Discount service & 40% Discount usage) Tier 3	($21.02)							$0	($21.02)			$0
# of Customers	($0.5240)							0	($0.5240)			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($10.51)							$0	($10.51)			$0
# of Customers	($0.2620)							0	($0.2620)			0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 6 - Audubon												
Total Billed Count												
5/8-METER	$16.80							$479,203	$16.80			$479,203
3/4-METER	16.80							37,699	16.80			37,699
1-METER	42.80							23,626	42.80			23,626
1.5-METER	72.90							875	72.90			875
2-METER	116.40							0	116.40			0
3-METER	218.60							2,623	218.60			2,623
4-METER	363.90							0	363.90			0
6-METER	727.80							0	727.80			0
8-METER	1,164.60							0	1,164.60			0
Usage in Hundred Gallons												
All Usage	$0.8619							$1,158,041	$0.8619			$1,158,041
Low Income (90% Discount service & 80% Discount usage) Tier 1	($15.12)							$0	($15.12)			$0
# of Customers	($0.6895)							0	($0.6895)			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($12.60)							$0	($12.60)			$0
# of Customers	($0.5602)							0	($0.5602)			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($10.08)							$0	($10.08)			$0
# of Customers	($0.3448)							0	($0.3448)			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($5.04)							$0	($5.04)			$0
# of Customers	($0.1724)							0	($0.1724)			0
Rate Zone 7 - Manwalamink												
Total Billed Count												
5/8-METER	$8.89				7,272			$64,648	$8.89			$64,648
3/4-METER	8.89				0			0	8.89			0
1-METER	23.71				48			1,138	23.71			1,138
1.5-METER	47.42				12			569	47.42			569
2-METER	106.69				0			0	106.69			0
3-METER	207.44				0			0	207.44			0
4-METER	355.61							0	355.61			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.5810				175,201			$101,792	$0.5810			$101,792
All Over 100,000 Gallons	0.4130							0	0.4130			0
Low Income (90% Discount service & 80% Discount usage) Tier 1	($8.00)							$0	($8.00)			$0
# of Customers	($0.4648)							0	($0.4648)			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($6.67)							$0	($6.67)			$0
# of Customers	($0.3777)							0	($0.3777)			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($5.33)							$0	($5.33)			$0
# of Customers	($0.2324)							0	($0.2324)			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($2.67)							$0	($2.67)			$0
# of Customers	($0.1162)							0	($0.1162)			0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 8 - Appalachian												
Total Billed Count												
5/8-METER	$11.28					16,164		$182,330	$11.28			$182,330
3/4-METER	16.93					12		203	16.93			203
1-METER	28.21					12		339	28.21			339
1.5-METER	56.43					0		0	56.43			0
2-METER	90.29					24		2,167	90.29			2,167
3-METER	169.30							0	169.30			0
4-METER	282.16							0	282.16			0
6-METER	564.33							0	564.33			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 16,500 Gallons	$0.7600					500,772		$380,587	$0.7600			$380,587
All Over 16,500 Gallons	0.3540							0	0.3540			0
Low Income (90% Discount service & 80% Discount usage) Tier 1	($10.15)							$0	($10.15)			$0
# of Customers	($0.6080)							0	($0.6080)			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($8.46)							$0	($8.46)			$0
# of Customers	($0.4940)							0	($0.4940)			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($6.77)							$0	($6.77)			$0
# of Customers	($0.3040)							0	($0.3040)			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($3.38)							$0	($3.38)			$0
# of Customers	($0.1520)							0	($0.1520)			0
Rate Zone 9 - Corner Water												
Total Billed Count												
5/8-METER	$16.88						4,224	$71,301	$16.88			$71,301
3/4-METER	16.88						0	0	16.88			0
1-METER	24.47						0	0	24.47			0
1.5-METER	37.46						0	0	37.46			0
2-METER	53.01							0	53.01			0
3-METER	89.34							0	89.34			0
4-METER	0.00							0	0.00			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 1,000 Gallons	$0.0000						42,240	$0	$0.0000			$0
Next 9,000 Gallons	1.1510						73,176	84,226	1.1510			84,226
Next 110,000 Gallons	0.9870							0	0.9870			0
All Over 120,000 Gallons	0.7840							0	0.7840			0
Low Income (90% Discount service & 80% Discount usage) Tier 1	($15.19)							$0	($15.19)			$0
# of Customers	($0.9208)							0	($0.9208)			0
Low Income (75% Discount service & 65% Discount usage) Tier 2	($12.66)							$0	($12.66)			$0
# of Customers	($0.7482)							0	($0.7482)			0
Low Income (60% Discount service & 40% Discount usage) Tier 3	($10.13)							$0	($10.13)			$0
# of Customers	($0.4604)							0	($0.4604)			0
Low Income (30% Discount service & 20% Discount usage) Tier 4	($5.06)							$0	($5.06)			$0
# of Customers	($0.2302)							0	($0.2302)			0
AMP Program												
RESIDENTIAL REVENUES								**$610,762,508**				**$609,112,908**
TOTAL RESIDENTIAL USAGE												
RES CUSTOMER COUNT												
Average Use Per Customer												

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
COMMERCIAL CLASS	**2026 Rates**	**Change in Customers FR II.02h**	**Usage Normalization FR II.02i**	**Plant Idling Ind Usage FR II.02w**	**Manwalamink Acquisition FR II.02x**	**Appalachian Acquisition FR II.02z**	**Corner Water Acquisition FR II.02za**	**Present Rate 6/30/2026 Revenues**	**2027 Rates**	**Change in Customers FR II.02h**	**Usage Normalization FR II.02i**	**Present Rate 6/30/2027 Revenues**
Rate Zone 1 - Most Areas	(m)	(n)	(o)	(p)	(q)	(r)	(s)	=(a+f+g+h+i+j+k+n+o+p+q+r+s)*m	(u)	(v)	(w)	t=(a+f+g+h+i+j+k+n+o+p+q+r+s+v+w)*u
Total Billed Count												
5/8-METER (SLIBCO)												
2-METER (SLIBCO)												
4-METER (SLIBCO)												
6-METER (SLIBCO)												
8-METER (SLIBCO)												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
10-METER												
Total Billed Count												
5/8-METER	$19.30	1,665						$6,869,485	$19.30	3,330		$6,933,754
3/4-METER	29.10							604,981	29.10			604,981
1-METER	48.40							4,087,763	48.40			4,087,763
1.5-METER	79.20							1,308,424	79.20			1,308,424
2-METER	127.10							6,191,354	127.10			6,191,354
3-METER	236.90							353,033	236.90			353,033
4-METER	296.90							5,996,729	296.90			5,996,729
6-METER	444.30							8,241,864	444.30			8,241,864
8-METER	860.50							6,161,941	860.50			6,161,941
10-METER	1,246.40							1,029,475	1,246.40			1,029,475
Usage in Hundred Gallons												
First 1,700 Gal (Steelton)												
Next 18,300 Gal (Steelton)												
Next 30,000 Gal (Steelton)												
All Over 50,000 Gal (Steelton)												
First 20,000 Gal (SLIBCO)												
Next 80,000 Gal (SLIBCO)												
All Over 100,000 Gal (SLIBCO)												
First 16,000 Gal												
First 16,000 Gal	$1.8033	266,400	(1,266,575)					$59,998,792	$1.8033	532,800.00	(410,134)	$60,219,997
All Over 16,000												
All Over 16,000	$1.3523	101,893	(3,392,847)					$118,446,828	$1.3523	203,785.76	(1,098,649)	$117,236,704

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 2 - Valley Township												
Total Billed Count												
Water Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
10-METER												
Water Service Charge @ Current Rate												
5/8-METER	$19.30							$2,183	$19.30			$2,183
3/4-METER	29.10							0	29.10			0
1-METER	48.40							369	48.40			369
1.5-METER	79.20							950	79.20			950
2-METER	127.10							3,050	127.10			3,050
3-METER	236.90							0	236.90			0
4-METER	296.90							7,126	296.90			7,126
6-METER	444.30							0	444.30			0
8-METER	860.50							0	860.50			0
10-METER	1,246.40							0	1,246.40			0
Usage in Hundred Gallons												
First 16,000 Gal												
First 16,000 Gal	$1.5779							$14,066	$1.5779			$14,066
All Over 16,000												
All Over 16,000	$1.3282							$9,139	$1.3282			$9,139
Rate Zone 3 - Turbotville												
Total Billed Count												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
Total Billed Count												
5/8-METER	$19.30							$10,173	$19.30			$10,173
3/4-METER	29.10							0	29.10			0
1-METER	48.40							3,485	48.40			3,485
1.5-METER	79.20							1,901	79.20			1,901
2-METER	127.10							0	127.10			0
3-METER	236.90							2,824	236.90			2,824
4-METER	296.90							0	296.90			0
6-METER	444.30							5,332	444.30			5,332
Usage in Hundred Gallons												
All Usage												
First 16,000 Gal	$1.5779							$32,601	$1.5779			$32,601
All Over 16,000	1.3282							33,520	$1.3282			$33,520
Rate Zone 4 - Farmington Water												
Service Charge by EDU	$67.50							$50,220	$67.50			$50,220
Usage in Hundred Gallons												
First 5,000 Gallons	$0.0000							$0	$0.00			$0
All Over 5,000 Gallons	1.5000							3,635	1.50			3,635

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 5 - East Dunkard												
Total Billed Count												
5/8-METER	$35.04							$0	$35.04			$0
3/4-METER	35.04							18,922	35.04			18,922
1-METER	55.04							5,944	55.04			5,944
1.5-METER	92.54							1,110	92.54			1,110
2-METER	137.54							6,602	137.54			6,602
3-METER	257.54							0	257.54			0
4-METER	392.54							0	392.54			0
6-METER	767.54							0	767.54			0
8-METER	1,217.54							0	1,217.54			0
Usage in Hundred Gallons												
All Usage	$1.3100							$74,690	$1.3100			$74,690
Rate Zone 6 - Audubon												
Total Billed Count												
5/8-METER	$16.80							$16,330	$16.80			$16,330
3/4-METER	16.80							3,024	16.80			3,024
1-METER	42.80							5,650	42.80			5,650
1.5-METER	72.90							38,491	72.90			38,491
2-METER	116.40							51,682	116.40			51,682
3-METER	218.60							18,362	218.60			18,362
4-METER	363.90							21,834	363.90			21,834
6-METER	727.80							26,201	727.80			26,201
8-METER	1,164.60							13,975	1,164.60			13,975
Usage in Hundred Gallons												
First 100,000 Gallons	$0.8619							$329,806	$0.8619			$329,806
All Over 100,000 Gallons	0.5723							407,883	0.5723			407,883
Rate Zone 7 - Manwalamink												
Total Billed Count												
5/8-METER	$8.89				6,120			$54,407	$8.89			$54,407
3/4-METER	8.89				0			0	8.89			0
1-METER	23.71				276			6,544	23.71			6,544
1.5-METER	47.42				168			7,967	47.42			7,967
2-METER	106.69				72			7,682	106.69			7,682
3-METER	207.44				24			4,979	207.44			4,979
4-METER	355.61							0	355.61			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.5810				296,145			$172,060	$0.5810			$172,060
All Over 100,000 Gallons	0.4130							0	0.4130			0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 8 - Appalachian												
Total Billed Count												
5/8-METER	$11.28					756		$8,528	$11.28			$8,528
3/4-METER	16.93					0		0	16.93			0
1-METER	28.21					72		2,031	28.21			2,031
1.5-METER	56.43					60		3,386	56.43			3,386
2-METER	90.29					0		0	90.29			0
3-METER	169.30					36		6,095	169.30			6,095
4-METER	282.16					36		10,158	282.16			10,158
6-METER	564.33							0	564.33			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 16,500 Gallons	$0.7600					120,429		$91,526	$0.7600			$91,526
All Over 16,500 Gallons	0.3540					1,910		676	0.3540			676
Rate Zone 9 - Corner Water												
Total Billed Count												
5/8-METER	$16.88						744	$12,559	$16.88			$12,559
3/4-METER	16.88						0	0	16.88			0
1-METER	24.47						24	587	24.47			587
1.5-METER	37.46						36	1,349	37.46			1,349
2-METER	53.01						24	1,272	53.01			1,272
3-METER	89.34						12	1,072	89.34			1,072
4-METER	0.00							0	0.00			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
5/8-METER for Mobile Home Parks	5.17						1,510	7,807	5.17			7,807
Usage in Hundred Gallons												
First 1,000 Gallons	$0.0000						8,400	$0	$0.0000			$0
Next 9,000 Gallons	1.1510						75,600	87,016	1.1510			87,016
Next 110,000 Gallons	0.9870						80,858	79,807	0.9870			79,807
All Over 120,000 Gallons	0.7840							0	0.7840			0
Usage in Hundred Gallons for Mobile Home Parks												
First 10,000 Gallons	$0.8630						4,800	$4,142	$0.8630			$4,142
Next 110,000 Gallons	0.7400						52,800	39,072	0.7400			39,072
All Over 120,000 Gallons	0.5880						53,280	31,329	0.5880			31,329
First 10,000 Gallons - 25% Usage Discount	$0.8630						(1,200)	($1,036)	$0.8630			($1,036)
Next 110,000 Gallons - 25% Usage Discount	0.7400						(13,200)	(9,768)	0.7400			(9,768)
All Over 120,000 Gallons - 25% Usage Discount	0.5880						(13,320)	(7,832)	0.5880			(7,832)
COMMERCIAL REVENUES								**$221,135,164**				**$220,210,513**
TOTAL COMMERCIAL USAGE												
COM CUSTOMER COUNT												
Average Use Per Customer												

Pennsylvania American Water Company
Water Bill Analysis Summary
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INDUSTRIAL CLASS	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 1 - Most Areas	(m)	(n)	(o)	(p)	(q)	(r)	(s)	=(a+f+g+h+i+j+k+n+o+p+q+r+s)*m	(u)	(v)	(w)	t=(a+f+g+h+i+j+k+n+o+p+q+r+s+v+w)*u
Total Billed Count												
Water Service Charge @ Old Rate												
5/8-METER (Steelton)												
2-METER (Steelton)												
4-METER (Steelton)												
6-METER (Steelton)												
8-METER (Steelton)												
Water Service Charge @ Current Rate												
5/8-METER	$28.00							$17,820	$28.00			$17,820
3/4-METER	42.00							3,024	42.00			3,024
1-METER	70.00							72,177	70.00			72,177
1.5-METER	140.00							74,223	140.00			74,223
2-METER	224.00							448,160	224.00			448,160
3-METER	420.00							69,720	420.00			69,720
4-METER	701.00							569,159	701.00			569,159
6-METER	1,401.00							1,237,844	1,401.00			1,237,844
8-METER	2,243.00							1,258,096	2,243.00			1,258,096
10-METER	3,223.00							399,926	3,223.00			399,926
12-METER	4,625.00							0	4,625.00			0
Usage in Hundred Gallons												
First 1,700 Gal (Steelton)												
Next 18,300 Gal (Steelton)												
Next 30,000 Gal (Steelton)												
All over 50,000 Gal (Steelton)												
First 16,000 Gal												
First 16,000 Gal	$1.6720			(1,653)				$1,209,903	$1.6720			$1,209,903
Next 584,000 Gal												
Next 584,000 Gal	$1.2860			(106,200)				$11,455,524	$1.2860			$11,455,524
All over 600,000												
All over 600,000												
All over 600,000	$1.0022			(298,533)				$21,492,311	$1.0022			$21,492,311
Usage in Hundred Gallons (Curtailment)												
First 16,000 Gal												
First 16,000 Gal	$1.6720							$3,210	$1.6720			$3,210
Next 584,000 Gal												
Next 584,000 Gal	$1.2860							$90,123	$1.2860			$90,123
Next 14,400,000 Gal												
Next 14,400,000 Gal	$1.0022							$1,731,802	$1.0022			$1,731,802
All Over 15,000,000												
All Over 15,000,000	$0.6001							$1,953,680	$0.6001			$1,953,680
SPECIAL CONTRACTS												
Redacted - Refer to Confidential Volume 6d								Redacted - Refer to Confidential Volume 6d				

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 2 - Valley Township												
Total Billed Count												
5/8-METER												
5/8-METER	$28.00							$52	$28.00			$52
Usage in Hundred Gallons												
First 3,400 Gal												
First 16,000 Gal	$1.6720							$462	$1.6720			$462
Next 584,000 Gal	1.2860							0	1.2860			0
All over 600,000	1.0022							0	1.0022			0
Rate Zone 5 - East Dunkard												
Total Billed Count												
5/8-METER	$28.00							$0	$28.00			$0
3/4-METER	0.00							0	0.00			0
1-METER	0.00							0	0.00			0
1.5-METER	0.00							0	0.00			0
2-METER	137.54							4,951	137.54			4,951
3-METER	0.00							0	0.00			0
4-METER	0.00							0	0.00			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
10-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
All Usage	$1.3100							$3,595	$1.3100			$3,595
Rate Zone 6 - Audubon												
Total Billed Count												
5/8-METER	$16.80							$0	$16.80			$0
3/4-METER	16.80							0	16.80			0
1-METER	42.80							0	42.80			0
1.5-METER	72.90							0	72.90			0
2-METER	116.40							0	116.40			0
3-METER	218.60							0	218.60			0
4-METER	363.90							0	363.90			0
6-METER	727.80							0	727.80			0
8-METER	1,164.60							0	1,164.60			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.8619							$0	$0.8619			$0
All Over 100,000 Gallons	0.5723							0	0.5723			0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 7 - Manwalamink												
Total Billed Count												
5/8-METER	$8.89							$0	$8.89			$0
3/4-METER	8.89							0	8.89			0
1-METER	23.71							0	23.71			0
1.5-METER	47.42							0	47.42			0
2-METER	106.69							0	106.69			0
3-METER	207.44							0	207.44			0
4-METER	355.61							0	355.61			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.5810							$0	$0.5810			$0
All Over 100,000 Gallons	0.4130							0	0.4130			0
Rate Zone 8 - Appalachian												
Total Billed Count												
5/8-METER	$11.28					12		$135	$11.28			$135
3/4-METER	16.93					0		0	16.93			0
1-METER	28.21					0		0	28.21			0
1.5-METER	56.43					24		1,354	56.43			1,354
2-METER	90.29					0		0	90.29			0
3-METER	169.30					12		2,032	169.30			2,032
4-METER	282.16							0	282.16			0
6-METER	564.33							0	564.33			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 16,500 Gallons	$0.7600					253		$193	$0.7600			$193
All Over 16,500 Gallons	0.3540					0		0	0.3540			0
Rate Zone 9 - Corner Water												
Total Billed Count												
5/8-METER	$16.88						0	$0	$16.88			$0
3/4-METER	16.88						0	0	16.88			0
1-METER	24.47						0	0	24.47			0
1.5-METER	37.46						24	899	37.46			899
2-METER	53.01						24	1,272	53.01			1,272
3-METER	89.34						0	0	89.34			0
4-METER	0.00							0	0.00			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 1,000 Gallons	$0.0000						480	$0	$0.0000			$0
Next 9,000 Gallons	1.1510						4,320	4,972	1.1510			4,972
Next 110,000 Gallons	0.9870						7,288	7,193	0.9870			7,193
All Over 120,000 Gallons	0.7840							0	0.7840			0
INDUSTRIAL REVENUES								**$45,695,217**				**$45,800,432**
TOTAL INDUSTRIAL USAGE												
IND CUSTOMER COUNT												
Average Use Per Customer												

Pennsylvania American Water Company
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MUNICIPAL CLASS	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 1 - Most Areas	(m)	(n)	(o)	(p)	(q)	(r)	(s)	=(a+f+g+h+i+j+k+n+o+p+q+r+s)*m	(u)	(v)	(w)	t=(a+f+g+h+i+j+k+n+o+p+q+r+s+v+w)*u
Total Billed Count												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
10-METER												
Total Billed Count												
5/8-METER	$19.30							$178,835	$19.30			$178,835
3/4-METER	29.10							16,821	29.10			16,821
1-METER	48.40							259,379	48.40			259,379
1.5-METER	79.20							75,317	79.20			75,317
2-METER	127.10							864,044	127.10			864,044
3-METER	236.90							80,318	236.90			80,318
4-METER	296.90							531,191	296.90			531,191
6-METER	444.30							1,138,728	444.30			1,138,728
8-METER	860.50							552,135	860.50			552,135
10-METER	1,246.40							134,389	1,246.40			134,389
Usage in Hundred Gallons												
First 1,700 Gal (Steelton)												
Next 18,300 Gal (Steelton)												
Next 30,000 Gal (Steelton)												
All Over 50,000 Gal (Steelton)												
First 16,000 Gal												
First 16,000 Gal	$1.8988		(60,275)					$3,138,475	$1.8988		(2,683)	$3,133,381
All Over 16,000												
All Over 16,000	$1.0499		(592,432)					$17,056,557	$1.0499		(26,368)	$17,028,873
Rate Zone 2 - Valley Township												
Total Billed Count												
Water Service Charge @ Old Rate												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
10-METER												
Water Service Charge @ Current Rate												
5/8-METER	$19.30							$0	$19.30			$0
3/4-METER	29.10							0	29.10			0
1-METER	48.40							0	48.40			0
1.5-METER	79.20							0	79.20			0
2-METER	127.10							1,525	127.10			1,525
3-METER	236.90							0	236.90			0
4-METER	296.90							3,563	296.90			3,563
6-METER	444.30							0	444.30			0
8-METER	860.50							10,173	860.50			10,173
10-METER	1,246.50							0	1,246.50			0
Usage in Hundred Gallons												
First 16,000 Gal												
First 16,000 Gal	$1.5779							$10,174	$1.5779			$10,174
All Over 16,000												
All Over 16,000	$1.3282							$19,999	$1.3282			$19,999

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 3 - Turbotville												
Total Billed Count												
5/8-METER												
5/8-METER	$19.30							$232	$19.30			$232
Usage in Hundred Gallons												
First 16,000 Gal												
First 16,000 Gal	$1.8988							$127	$1.8988			127
All Over 16,000												
All Over 16,000	$1.0499							$0	$1.0499			0
Rate Zone 4 - Farmington Water												
Service Charge	$67.5000							$21,870	$67.5000			21,870
Usage in Hundred Gallons												
First 5,000 Gal	$0.0000							$0	$0.0000			0
All Over 5,000	$1.5000							0	$1.5000			0
Rate Zone 5 - East Dunkard												
Total Billed Count												
Water Service Charge @ Current Rate												
5/8-METER	$35.04							$0	$35.04			$0
3/4-METER	35.04							3,784	35.04			3,784
1-METER	55.04							660	55.04			660
1.5-METER	92.54							1,110	92.54			1,110
2-METER	137.54							3,301	137.54			3,301
3-METER	257.54							0	257.54			0
4-METER	392.54							0	392.54			0
6-METER	767.54							0	767.54			0
8-METER	1,217.54							0	1,217.54			0
10-METER	1,742.54							0	1,742.54			0
Usage in Hundred Gallons												
All Usage	$1.3100							$20,641	$1.3100			$20,641
Rate Zone 6 - Audubon												
Total Billed Count												
5/8-METER	$16.80							$0	$16.80			$0
3/4-METER	16.80							0	16.80			0
1-METER	42.80							0	42.80			0
1.5-METER	72.90							0	72.90			0
2-METER	116.40							0	116.40			0
3-METER	218.60							0	218.60			0
4-METER	363.90							0	363.90			0
6-METER	727.80							0	727.80			0
8-METER	1,164.60							0	1,164.60			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.8619							$0	$0.8619			$0
All Over 100,000 Gallons	0.5723							0	0.5723			0
Rate Zone 7 - Manwalamink												
Total Billed Count												
5/8-METER	$8.89				0			$0	$8.89			$0
3/4-METER	8.89				0			0	8.89			0
1-METER	23.71				12			285	23.71			285
1.5-METER	47.42							0	47.42			0
2-METER	106.69							0	106.69			0
3-METER	207.44							0	207.44			0
4-METER	355.61							0	355.61			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 100,000 Gallons	$0.5810				534			$310	$0.5810			$310
All Over 100,000 Gallons	0.4130							0	0.4130			0

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Rate Zone 8 - Appalachian												
Total Billed Count												
5/8-METER	$11.28					36		$406	$11.28			$406
3/4-METER	16.93					0		0	16.93			0
1-METER	28.21					12		339	28.21			339
1.5-METER	56.43					24		1,354	56.43			1,354
2-METER	90.29							0	90.29			0
3-METER	169.30							0	169.30			0
4-METER	282.16							0	282.16			0
6-METER	564.33							0	564.33			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 16,500 Gallons	$0.7600					4,440		$3,374	$0.7600			$3,374
All Over 16,500 Gallons	0.3540					0		0	0.3540			0
Rate Zone 9 - Corner Water												
Total Billed Count												
5/8-METER	$16.88						0	$0	$16.88			$0
3/4-METER	16.88						0	0	16.88			0
1-METER	24.47							0	24.47			0
1.5-METER	37.46							0	37.46			0
2-METER	53.01							0	53.01			0
3-METER	89.34							0	89.34			0
4-METER	0.00							0	0.00			0
6-METER	0.00							0	0.00			0
8-METER	0.00							0	0.00			0
Usage in Hundred Gallons												
First 1,000 Gallons	$0.0000							$0	$0.0000			$0
Next 9,000 Gallons	1.1510							0	1.1510			0
Next 110,000 Gallons	0.9870							0	0.9870			0
All Over 120,000 Gallons	0.7840							0	0.7840			0
MUNICIPAL REVENUES								**$24,129,416**				**$24,096,638**
TOTAL MUNICIPAL USAGE												
OPA CUSTOMER COUNT												
Average Use Per Customer												

Pennsylvania American Water Company
Water Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

OTHER WATER UTILITIES	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
Group A	(m)	(n)	(o)	(p)	(q)	(r)	(s)	=(a+f+g+h+i+j+k+n+o+p+q+r+s)*m	(u)	(v)	(w)	t=(a+f+g+h+i+j+k+n+o+p+q+r+s+v+w)*u
Total Billed Count												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
6-METER Quarryville (Take or Pay)												
8-METER												
10-METER												
Total Billed Count												
5/8-METER	$29.10							$0	$29.10			$0
3/4-METER	44.00							0	44.00			0
1-METER	73.00							0	73.00			0
1.5-METER	145.00							0	145.00			0
2-METER	232.00							2,784	232.00			2,784
3-METER	436.00							0	436.00			0
4-METER	726.00							8,712	726.00			8,712
6-METER	1,452.00							75,818	1,452.00			75,818
8-METER	2,325.00							0	2,325.00			0
10-METER	3,340.00							0	3,340.00			0
Usage in Hundred Gallons												
All Group A Usage												
Quarryville (Take or Pay) Usage												
Quarryville (Take or Pay) Usage												
All Group A Usage	$1.0072							$896,730	$1.0072			$896,730
Group B												
Total Billed Count												
5/8-METER												
3/4-METER												
1-METER												
1.5-METER												
2-METER												
3-METER												
4-METER												
6-METER												
8-METER												
10-METER												
Total Billed Count												
5/8-METER	$29.10							$0	$29.10			$0
3/4-METER	44.00							0	44.00			0
1-METER	73.00							0	73.00			0
1.5-METER	145.00							0	145.00			0
2-METER	232.00							10,672	232.00			10,672
3-METER	436.00							0	436.00			0
4-METER	726.00							26,136	726.00			26,136
6-METER	1,452.00							15,972	1,452.00			15,972
8-METER	2,325.00							0	2,325.00			0
10-METER	3,340.00							0	3,340.00			0
Usage in Hundred Gallons												
All Group B Usage												
All Group B Usage	$1.4368							$5,253	$1.4368			$5,253

Pennsylvania American Water Company Water Bill Analysis Summary 12 Months Ending June 2025, 2026, 2027	2026 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Plant Idling Ind Usage FR II.02w	Manwalamink Acquisition FR II.02x	Appalachian Acquisition FR II.02z	Corner Water Acquisition FR II.02za	Present Rate 6/30/2026 Revenues	2027 Rates	Change in Customers FR II.02h	Usage Normalization FR II.02i	Present Rate 6/30/2027 Revenues
SPECIAL CONTRACTS												
Redacted - Refer to Confidential Volume 6d								Redacted - Refer to Confidential Volume 6d				
OWU REVENUES								$4,270,228				$4,362,537
TOTAL OWU USAGE												
OWU CUSTOMER COUNT												
Average Use Per Customer												
Take or Pay Usage												
TOTAL OWU METERED USAGE adjusted for Take or Pay												

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 1 - PAWC

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$19.15	$20.00	$0.85	4.42%
100		21.07	22.31	1.24	5.89%
500		28.72	31.53	2.82	9.82%
1,000		38.28	43.07	4.79	12.52%
2,000		57.40	66.14	8.73	15.22%
3,000		76.53	89.21	12.68	16.57%
3,263	*	81.56	95.27	13.72	16.82%
3,500		86.09	100.74	14.65	17.02%
4,000		95.65	112.28	16.62	17.38%
5,000		114.78	135.35	20.57	17.92%
6,000		133.90	158.41	24.51	18.31%
7,000		153.03	181.48	28.46	18.59%
8,000		172.15	204.55	32.40	18.82%
9,000		191.28	227.62	36.34	19.00%
10,000		210.40	250.69	40.29	19.15%
11,000		229.53	273.76	44.23	19.27%
12,000		248.65	296.83	48.18	19.37%
13,000		267.78	319.90	52.12	19.46%
14,000		286.90	342.97	56.06	19.54%
15,000		306.03	366.04	60.01	19.61%
16,000		325.15	389.10	63.95	19.67%
17,000		344.28	412.17	67.90	19.72%
18,000		363.40	435.24	71.84	19.77%
19,000		382.53	458.31	75.78	19.81%
20,000		401.65	481.38	79.73	19.85%
21,000		420.78	504.45	83.67	19.89%
22,000		439.90	527.52	87.62	19.92%
23,000		459.03	550.59	91.56	19.95%
24,000		478.15	573.66	95.50	19.97%
25,000		497.28	596.73	99.45	20.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 2 - VALLEY WATER

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$19.15	$20.00	$0.85	4.42%
100		20.81	22.31	1.50	7.18%
500		27.44	31.53	4.09	14.90%
1,000		35.74	43.07	7.33	20.52%
2,000		52.32	66.14	13.82	26.42%
3,000		68.90	89.21	20.31	29.47%
3,263	*	73.26	95.27	22.01	30.05%
3,500		77.19	100.74	23.55	30.51%
4,000		85.48	112.28	26.79	31.35%
5,000		102.06	135.35	33.28	32.61%
6,000		118.65	158.41	39.77	33.52%
7,000		135.23	181.48	46.26	34.21%
8,000		151.81	204.55	52.74	34.74%
9,000		168.39	227.62	59.23	35.17%
10,000		184.97	250.69	65.72	35.53%
11,000		201.56	273.76	72.20	35.82%
12,000		218.14	296.83	78.69	36.07%
13,000		234.72	319.90	85.18	36.29%
14,000		251.30	342.97	91.66	36.48%
15,000		267.88	366.04	98.15	36.64%
16,000		284.47	389.10	104.64	36.78%
17,000		301.05	412.17	111.13	36.91%
18,000		317.63	435.24	117.61	37.03%
19,000		334.21	458.31	124.10	37.13%
20,000		350.79	481.38	130.59	37.23%
21,000		367.38	504.45	137.07	37.31%
22,000		383.96	527.52	143.56	37.39%
23,000		400.54	550.59	150.05	37.46%
24,000		417.12	573.66	156.53	37.53%
25,000		433.70	596.73	163.02	37.59%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 3 - TURBOTVILLE

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$19.15	$20.00	$0.85	4.42%
100		21.07	22.31	1.24	5.89%
500		28.72	31.53	2.82	9.82%
1,000		38.28	43.07	4.79	12.52%
2,000		57.40	66.14	8.73	15.22%
3,000		76.53	89.21	12.68	16.57%
3,263	*	81.56	95.27	13.72	16.82%
3,500		86.09	100.74	14.65	17.02%
4,000		95.65	112.28	16.62	17.38%
5,000		114.78	135.35	20.57	17.92%
6,000		133.90	158.41	24.51	18.31%
7,000		153.03	181.48	28.46	18.59%
8,000		172.15	204.55	32.40	18.82%
9,000		191.28	227.62	36.34	19.00%
10,000		210.40	250.69	40.29	19.15%
11,000		229.53	273.76	44.23	19.27%
12,000		248.65	296.83	48.18	19.37%
13,000		267.78	319.90	52.12	19.46%
14,000		286.90	342.97	56.06	19.54%
15,000		306.03	366.04	60.01	19.61%
16,000		325.15	389.10	63.95	19.67%
17,000		344.28	412.17	67.90	19.72%
18,000		363.40	435.24	71.84	19.77%
19,000		382.53	458.31	75.78	19.81%
20,000		401.65	481.38	79.73	19.85%
21,000		420.78	504.45	83.67	19.89%
22,000		439.90	527.52	87.62	19.92%
23,000		459.03	550.59	91.56	19.95%
24,000		478.15	573.66	95.50	19.97%
25,000		497.28	596.73	99.45	20.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 4 - FARMINGTON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
SERVICE CHARGE PER EDU FOR PRESENT & 5/8 INCH METERS FOR PROPOSED

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$67.50	$20.00	($47.50)	-70.37%
100		67.50	22.31	(45.19)	-66.95%
500		67.50	31.53	(35.97)	-53.28%
1,000		67.50	43.07	(24.43)	-36.19%
2,000		67.50	66.14	(1.36)	-2.02%
3,000		67.50	89.21	21.71	32.16%
3,263	*	67.50	95.27	27.77	41.15%
3,500		67.50	100.74	33.24	49.25%
4,000		67.50	112.28	44.78	66.33%
5,000		67.50	135.35	67.85	100.51%
6,000		82.50	158.41	75.91	92.02%
7,000		97.50	181.48	83.98	86.14%
8,000		112.50	204.55	92.05	81.82%
9,000		127.50	227.62	100.12	78.53%
10,000		142.50	250.69	108.19	75.92%
11,000		157.50	273.76	116.26	73.82%
12,000		172.50	296.83	124.33	72.07%
13,000		187.50	319.90	132.40	70.61%
14,000		202.50	342.97	140.47	69.37%
15,000		217.50	366.04	148.54	68.29%
16,000		232.50	389.10	156.60	67.36%
17,000		247.50	412.17	164.67	66.53%
18,000		262.50	435.24	172.74	65.81%
19,000		277.50	458.31	180.81	65.16%
20,000		292.50	481.38	188.88	64.57%
21,000		307.50	504.45	196.95	64.05%
22,000		322.50	527.52	205.02	63.57%
23,000		337.50	550.59	213.09	63.14%
24,000		352.50	573.66	221.16	62.74%
25,000		367.50	596.73	229.23	62.37%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 5 - EAST DUNKARD

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$35.04	$20.00	($15.04)	-42.92%
100		36.35	22.31	(14.04)	-38.63%
500		41.59	31.53	(10.06)	-24.18%
1,000		48.14	43.07	(5.07)	-10.53%
2,000		61.24	66.14	4.90	8.00%
3,000		74.34	89.21	14.87	20.00%
3,263	*	77.79	95.27	17.49	22.48%
3,500		80.89	100.74	19.85	24.54%
4,000		87.44	112.28	24.84	28.40%
5,000		100.54	135.35	34.81	34.62%
6,000		113.64	158.41	44.77	39.40%
7,000		126.74	181.48	54.74	43.19%
8,000		139.84	204.55	64.71	46.28%
9,000		152.94	227.62	74.68	48.83%
10,000		166.04	250.69	84.65	50.98%
11,000		179.14	273.76	94.62	52.82%
12,000		192.24	296.83	104.59	54.40%
13,000		205.34	319.90	114.56	55.79%
14,000		218.44	342.97	124.53	57.01%
15,000		231.54	366.04	134.50	58.09%
16,000		244.64	389.10	144.46	59.05%
17,000		257.74	412.17	154.43	59.92%
18,000		270.84	435.24	164.40	60.70%
19,000		283.94	458.31	174.37	61.41%
20,000		297.04	481.38	184.34	62.06%
21,000		310.14	504.45	194.31	62.65%
22,000		323.24	527.52	204.28	63.20%
23,000		336.34	550.59	214.25	63.70%
24,000		349.44	573.66	224.22	64.16%
25,000		362.54	596.73	234.19	64.60%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 6 - AUDUBON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$16.80	$20.00	$3.20	19.05%
100		17.66	21.18	3.51	19.89%
500		21.11	25.88	4.77	22.58%
1,000		25.42	31.75	6.34	24.92%
2,000		34.04	43.51	9.47	27.82%
3,000		42.66	55.26	12.61	29.55%
3,263	*	44.92	58.35	13.43	29.89%
3,500		46.97	61.14	14.17	30.18%
4,000		51.28	67.02	15.74	30.70%
5,000		59.90	78.77	18.88	31.51%
6,000		68.51	90.52	22.01	32.12%
7,000		77.13	102.28	25.15	32.60%
8,000		85.75	114.03	28.28	32.98%
9,000		94.37	125.79	31.42	33.29%
10,000		102.99	137.54	34.55	33.55%
11,000		111.61	149.29	37.69	33.77%
12,000		120.23	161.05	40.82	33.95%
13,000		128.85	172.80	43.96	34.11%
14,000		137.47	184.56	47.09	34.26%
15,000		146.09	196.31	50.23	34.38%
16,000		154.70	208.06	53.36	34.49%
17,000		163.32	219.82	56.50	34.59%
18,000		171.94	231.57	59.63	34.68%
19,000		180.56	243.33	62.77	34.76%
20,000		189.18	255.08	65.90	34.83%
21,000		197.80	266.83	69.04	34.90%
22,000		206.42	278.59	72.17	34.96%
23,000		215.04	290.34	75.31	35.02%
24,000		223.66	302.10	78.44	35.07%
25,000		232.28	313.85	81.58	35.12%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 7 - MANWALAMINK

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$8.89	$9.75	$0.86	9.67%
100		9.47	10.39	0.92	9.69%
500		11.80	12.94	1.15	9.73%
1,000		14.70	16.14	1.44	9.76%
2,000		20.51	22.52	2.01	9.80%
3,000		26.32	28.91	2.59	9.82%
3,263	*	27.85	30.58	2.74	9.83%
3,500		29.23	32.10	2.87	9.83%
4,000		32.13	35.29	3.16	9.84%
5,000		37.94	41.68	3.74	9.84%
6,000		43.75	48.06	4.31	9.85%
7,000		49.56	54.45	4.89	9.86%
8,000		55.37	60.83	5.46	9.86%
9,000		61.18	67.22	6.04	9.86%
10,000		66.99	73.60	6.61	9.87%
11,000		72.80	79.99	7.19	9.87%
12,000		78.61	86.37	7.76	9.87%
13,000		84.42	92.76	8.34	9.87%
14,000		90.23	99.14	8.91	9.87%
15,000		96.04	105.53	9.49	9.88%
16,000		101.85	111.91	10.06	9.88%
17,000		107.66	118.30	10.64	9.88%
18,000		113.47	124.68	11.21	9.88%
19,000		119.28	131.07	11.79	9.88%
20,000		125.09	137.45	12.36	9.88%
21,000		130.90	143.84	12.94	9.88%
22,000		136.71	150.22	13.51	9.88%
23,000		142.52	156.61	14.09	9.88%
24,000		148.33	162.99	14.66	9.88%
25,000		154.14	169.38	15.24	9.88%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 8 - APPALACHIAN

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$11.28	$14.70	$3.42	30.32%
100		12.04	15.65	3.61	30.01%
500		15.08	19.47	4.39	29.09%
1,000		18.88	24.23	5.35	28.36%
2,000		26.48	33.77	7.29	27.52%
3,000		34.08	43.30	9.22	27.06%
3,263	*	36.08	45.81	9.73	26.97%
3,500		37.88	48.07	10.19	26.90%
4,000		41.68	52.84	11.16	26.77%
5,000		49.28	62.37	13.09	26.56%
6,000		56.88	71.90	15.02	26.41%
7,000		64.48	81.44	16.96	26.30%
8,000		72.08	90.97	18.89	26.21%
9,000		79.68	100.51	20.83	26.14%
10,000		87.28	110.04	22.76	26.08%
11,000		94.88	119.57	24.69	26.03%
12,000		102.48	129.11	26.63	25.98%
13,000		110.08	138.64	28.56	25.95%
14,000		117.68	148.18	30.50	25.91%
15,000		125.28	157.71	32.43	25.89%
16,000		132.88	167.24	34.36	25.86%
17,000		138.45	176.78	38.33	27.68%
18,000		141.99	186.31	44.32	31.21%
19,000		145.53	195.85	50.32	34.57%
20,000		149.07	205.38	56.31	37.77%
21,000		152.61	214.91	62.30	40.83%
22,000		156.15	224.45	68.30	43.74%
23,000		159.69	233.98	74.29	46.52%
24,000		163.23	243.52	80.29	49.19%
25,000		166.77	253.05	86.28	51.74%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 9 - CORNER WATER

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$16.88	$20.00	$3.12	18.48%
100		16.88	20.35	3.47	20.55%
500		16.88	21.75	4.87	28.83%
1,000		16.88	23.49	6.61	39.18%
2,000		28.39	37.47	9.08	31.97%
3,000		39.90	51.44	11.54	28.91%
3,263	*	42.93	55.11	12.18	28.38%
3,500		45.66	58.42	12.77	27.97%
4,000		51.41	65.41	14.00	27.23%
5,000		62.92	79.38	16.46	26.16%
6,000		74.43	93.35	18.92	25.42%
7,000		85.94	107.33	21.39	24.88%
8,000		97.45	121.30	23.85	24.47%
9,000		108.96	135.27	26.31	24.15%
10,000		120.47	149.24	28.77	23.88%
11,000		130.34	163.21	32.87	25.22%
12,000		140.21	177.19	36.98	26.37%
13,000		150.08	191.16	41.08	27.37%
14,000		159.95	205.13	45.18	28.25%
15,000		169.82	219.10	49.28	29.02%
16,000		179.69	233.07	53.38	29.71%
17,000		189.56	247.05	57.49	30.33%
18,000		199.43	261.02	61.59	30.88%
19,000		209.30	274.99	65.69	31.39%
20,000		219.17	288.96	69.79	31.84%
21,000		229.04	302.93	73.89	32.26%
22,000		238.91	316.91	78.00	32.65%
23,000		248.78	330.88	82.10	33.00%
24,000		258.65	344.85	86.20	33.33%
25,000		268.52	358.82	90.30	33.63%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 1 - PAWC

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$19.66	$20.00	$0.34	1.71%
100		21.50	22.17	0.67	3.12%
500		28.85	30.86	2.01	6.96%
1,000		38.03	41.71	3.68	9.67%
2,000		56.41	63.43	7.02	12.44%
3,000		74.78	85.14	10.36	13.85%
3,500		83.96	96.00	12.03	14.33%
4,000		93.15	106.85	13.70	14.71%
5,000		111.52	128.57	17.04	15.28%
6,000		129.89	150.28	20.38	15.69%
7,000		148.27	171.99	23.72	16.00%
8,000		166.64	193.70	27.06	16.24%
9,000		185.01	215.42	30.41	16.43%
10,000		203.38	237.13	33.75	16.59%
16,000		313.62	367.41	53.79	17.15%
20,000		368.72	432.55	63.82	17.31%
20,802	*	379.77	445.61	65.84	17.34%
21,000		382.50	448.83	66.33	17.34%
22,000		396.28	465.12	68.84	17.37%
23,000		410.06	481.40	71.35	17.40%
24,000		423.83	497.69	73.85	17.43%
25,000		437.61	513.97	76.36	17.45%
26,000		451.39	530.26	78.87	17.47%
27,000		465.16	546.54	81.38	17.49%
28,000		478.94	562.83	83.89	17.51%
29,000		492.72	579.11	86.39	17.53%
30,000		506.50	595.40	88.90	17.55%
40,000		644.27	758.25	113.98	17.69%
50,000		782.04	921.10	139.06	17.78%
60,000		919.81	1,083.95	164.13	17.84%
70,000		1,057.59	1,246.80	189.21	17.89%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 2 - VALLEY WATER

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$19.66	$20.00	$0.34	1.71%
100		21.27	22.17	0.90	4.24%
500		27.70	30.86	3.16	11.39%
1,000		35.74	41.71	5.97	16.72%
2,000		51.81	63.43	11.61	22.41%
3,000		67.89	85.14	17.25	25.41%
3,500		75.93	96.00	20.07	26.43%
4,000		83.97	106.85	22.89	27.26%
5,000		100.04	128.57	28.52	28.51%
6,000		116.12	150.28	34.16	29.42%
7,000		132.19	171.99	39.80	30.11%
8,000		148.27	193.70	45.44	30.64%
9,000		164.34	215.42	51.07	31.08%
10,000		180.42	237.13	56.71	31.43%
16,000		276.87	367.41	90.53	32.70%
20,000		331.00	432.55	101.55	30.68%
20,802	*	341.85	445.61	103.76	30.35%
21,000		344.53	448.83	104.30	30.27%
22,000		358.06	465.12	107.05	29.90%
23,000		371.60	481.40	109.81	29.55%
24,000		385.13	497.69	112.56	29.23%
25,000		398.66	513.97	115.31	28.93%
26,000		412.19	530.26	118.07	28.64%
27,000		425.72	546.54	120.82	28.38%
28,000		439.25	562.83	123.57	28.13%
29,000		452.79	579.11	126.33	27.90%
30,000		466.32	595.40	129.08	27.68%
40,000		601.63	758.25	156.61	26.03%
50,000		736.95	921.10	184.15	24.99%
60,000		872.27	1,083.95	211.68	24.27%
70,000		1,007.59	1,246.80	239.21	23.74%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 3 - TURBOTVILLE

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$19.66	$20.00	$0.34	1.71%
100		21.27	22.17	0.90	4.24%
500		27.70	30.86	3.16	11.39%
1,000		35.74	41.71	5.97	16.72%
2,000		51.81	63.43	11.61	22.41%
3,000		67.89	85.14	17.25	25.41%
3,500		75.93	96.00	20.07	26.43%
4,000		83.97	106.85	22.89	27.26%
5,000		100.04	128.57	28.52	28.51%
6,000		116.12	150.28	34.16	29.42%
7,000		132.19	171.99	39.80	30.11%
8,000		148.27	193.70	45.44	30.64%
9,000		164.34	215.42	51.07	31.08%
10,000		180.42	237.13	56.71	31.43%
16,000		276.87	367.41	90.53	32.70%
20,000		331.00	432.55	101.55	30.68%
20,802	*	341.85	445.61	103.76	30.35%
21,000		344.53	448.83	104.30	30.27%
22,000		358.06	465.12	107.05	29.90%
23,000		371.60	481.40	109.81	29.55%
24,000		385.13	497.69	112.56	29.23%
25,000		398.66	513.97	115.31	28.93%
26,000		412.19	530.26	118.07	28.64%
27,000		425.72	546.54	120.82	28.38%
28,000		439.25	562.83	123.57	28.13%
29,000		452.79	579.11	126.33	27.90%
30,000		466.32	595.40	129.08	27.68%
40,000		601.63	758.25	156.61	26.03%
50,000		736.95	921.10	184.15	24.99%
60,000		872.27	1,083.95	211.68	24.27%
70,000		1,007.59	1,246.80	239.21	23.74%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 4 - FARMINGTON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
SERVICE CHARGE PER EDU FOR PRESENT & 5/8 INCH METERS FOR PROPOSED

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$67.50	$20.00	($47.50)	-70.37%
100		67.50	22.17	(45.33)	-67.15%
500		67.50	30.86	(36.64)	-54.29%
1,000		67.50	41.71	(25.79)	-38.20%
2,000		67.50	63.43	(4.07)	-6.04%
3,000		67.50	85.14	17.64	26.13%
3,500		67.50	96.00	28.50	42.22%
4,000		67.50	106.85	39.35	58.30%
5,000		67.50	128.57	61.07	90.47%
6,000		82.50	150.28	67.78	82.16%
7,000		97.50	171.99	74.49	76.40%
8,000		112.50	193.70	81.20	72.18%
9,000		127.50	215.42	87.92	68.95%
10,000		142.50	237.13	94.63	66.41%
16,000		232.50	367.41	134.91	58.02%
20,000		292.50	432.55	140.05	47.88%
20,802	*	304.53	445.61	141.08	46.33%
21,000		307.50	448.83	141.33	45.96%
22,000		322.50	465.12	142.62	44.22%
23,000		337.50	481.40	143.90	42.64%
24,000		352.50	497.69	145.19	41.19%
25,000		367.50	513.97	146.47	39.86%
26,000		382.50	530.26	147.76	38.63%
27,000		397.50	546.54	149.04	37.50%
28,000		412.50	562.83	150.33	36.44%
29,000		427.50	579.11	151.61	35.47%
30,000		442.50	595.40	152.90	34.55%
40,000		592.50	758.25	165.75	27.97%
50,000		742.50	921.10	178.60	24.05%
60,000		892.50	1,083.95	191.45	21.45%
70,000		1,042.50	1,246.80	204.30	19.60%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 5 - EAST DUNKARD

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$35.04	$20.00	($15.04)	-42.92%
100		36.35	22.17	(14.18)	-39.01%
500		41.59	30.86	(10.73)	-25.81%
1,000		48.14	41.71	(6.43)	-13.35%
2,000		61.24	63.43	2.19	3.57%
3,000		74.34	85.14	10.80	14.53%
3,500		80.89	96.00	15.11	18.67%
4,000		87.44	106.85	19.41	22.20%
5,000		100.54	128.57	28.03	27.87%
6,000		113.64	150.28	36.64	32.24%
7,000		126.74	171.99	45.25	35.70%
8,000		139.84	193.70	53.86	38.52%
9,000		152.94	215.42	62.48	40.85%
10,000		166.04	237.13	71.09	42.81%
16,000		244.64	367.41	122.77	50.18%
20,000		297.04	432.55	135.51	45.62%
20,802	*	307.55	445.61	138.06	44.89%
21,000		310.14	448.83	138.69	44.72%
22,000		323.24	465.12	141.88	43.89%
23,000		336.34	481.40	145.06	43.13%
24,000		349.44	497.69	148.25	42.42%
25,000		362.54	513.97	151.43	41.77%
26,000		375.64	530.26	154.62	41.16%
27,000		388.74	546.54	157.80	40.59%
28,000		401.84	562.83	160.99	40.06%
29,000		414.94	579.11	164.17	39.57%
30,000		428.04	595.40	167.36	39.10%
40,000		559.04	758.25	199.21	35.63%
50,000		690.04	921.10	231.06	33.48%
60,000		821.04	1,083.95	262.91	32.02%
70,000		952.04	1,246.80	294.76	30.96%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 6 - AUDUBON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$16.80	$20.00	$3.20	19.05%
100		17.66	21.20	3.54	20.03%
500		21.11	26.00	4.89	23.17%
1,000		25.42	32.00	6.58	25.89%
2,000		34.04	44.00	9.96	29.27%
3,000		42.66	56.00	13.34	31.28%
3,500		46.97	62.00	15.03	32.01%
4,000		51.28	68.00	16.72	32.62%
5,000		59.90	80.00	20.11	33.57%
6,000		68.51	92.00	23.49	34.28%
7,000		77.13	104.00	26.87	34.83%
8,000		85.75	116.00	30.25	35.27%
9,000		94.37	128.00	33.63	35.63%
10,000		102.99	140.00	37.01	35.94%
16,000		154.70	212.00	57.30	37.04%
20,000		189.18	246.48	57.30	30.29%
20,802	*	196.09	253.39	57.30	29.22%
21,000		197.80	255.10	57.30	28.97%
22,000		206.42	263.71	57.30	27.76%
23,000		215.04	272.33	57.30	26.64%
24,000		223.66	280.95	57.30	25.62%
25,000		232.28	289.57	57.30	24.67%
26,000		240.89	298.19	57.30	23.78%
27,000		249.51	306.81	57.30	22.96%
28,000		258.13	315.43	57.30	22.20%
29,000		266.75	324.05	57.30	21.48%
30,000		275.37	332.67	57.30	20.81%
40,000		361.56	418.86	57.30	15.85%
50,000		447.75	505.05	57.30	12.80%
60,000		533.94	591.24	57.30	10.73%
70,000		620.13	677.43	57.30	9.24%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 7 - MANWALAMINK

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$8.89	$9.75	$0.86	9.67%
100		9.47	10.39	0.92	9.69%
500		11.80	12.94	1.15	9.73%
1,000		14.70	16.14	1.44	9.76%
2,000		20.51	22.52	2.01	9.80%
3,000		26.32	28.91	2.59	9.82%
3,500		29.23	32.10	2.87	9.83%
4,000		32.13	35.29	3.16	9.84%
5,000		37.94	41.68	3.74	9.84%
6,000		43.75	48.06	4.31	9.85%
7,000		49.56	54.45	4.89	9.86%
8,000		55.37	60.83	5.46	9.86%
9,000		61.18	67.22	6.04	9.86%
10,000		66.99	73.60	6.61	9.87%
16,000		101.85	111.91	10.06	9.88%
20,000		125.09	137.45	12.36	9.88%
20,802	*	129.75	142.57	12.82	9.88%
21,000		130.90	143.84	12.94	9.88%
22,000		136.71	150.22	13.51	9.88%
23,000		142.52	156.61	14.09	9.88%
24,000		148.33	162.99	14.66	9.88%
25,000		154.14	169.38	15.24	9.88%
26,000		159.95	175.76	15.81	9.88%
27,000		165.76	182.15	16.39	9.88%
28,000		171.57	188.53	16.96	9.89%
29,000		177.38	194.92	17.54	9.89%
30,000		183.19	201.30	18.11	9.89%
40,000		241.29	265.15	23.86	9.89%
50,000		299.39	329.00	29.61	9.89%
60,000		357.49	392.85	35.36	9.89%
70,000		415.59	456.70	41.11	9.89%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 8 - APPALACHIAN

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$11.28	$14.70	$3.42	30.32%
100		12.04	15.65	3.61	30.01%
500		15.08	19.47	4.39	29.09%
1,000		18.88	24.23	5.35	28.36%
2,000		26.48	33.77	7.29	27.52%
3,000		34.08	43.30	9.22	27.06%
3,500		37.88	48.07	10.19	26.90%
4,000		41.68	52.84	11.16	26.77%
5,000		49.28	62.37	13.09	26.56%
6,000		56.88	71.90	15.02	26.41%
7,000		64.48	81.44	16.96	26.30%
8,000		72.08	90.97	18.89	26.21%
9,000		79.68	100.51	20.83	26.14%
10,000		87.28	110.04	22.76	26.08%
16,000		132.88	167.24	34.36	25.86%
20,000		149.07	185.01	35.94	24.11%
20,802	*	151.91	188.57	36.66	24.13%
21,000		152.61	189.45	36.84	24.14%
22,000		156.15	193.89	37.74	24.17%
23,000		159.69	198.33	38.64	24.20%
24,000		163.23	202.77	39.54	24.22%
25,000		166.77	207.21	40.44	24.25%
26,000		170.31	211.65	41.34	24.27%
27,000		173.85	216.09	42.24	24.30%
28,000		177.39	220.53	43.14	24.32%
29,000		180.93	224.97	44.04	24.34%
30,000		184.47	229.42	44.95	24.36%
40,000		219.87	273.82	53.95	24.54%
50,000		255.27	318.23	62.96	24.67%
60,000		290.67	362.64	71.97	24.76%
70,000		326.07	407.05	80.98	24.83%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 9 - CORNER WATER

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$16.88	$20.00	$3.12	18.48%
100		16.88	21.28	4.40	26.07%
500		16.88	26.40	9.52	56.40%
1,000		16.88	32.80	15.92	94.31%
2,000		28.39	45.60	17.21	60.62%
3,000		39.90	58.40	18.50	46.37%
3,500		45.66	64.80	19.15	41.93%
4,000		51.41	71.20	19.79	38.49%
5,000		62.92	84.00	21.08	33.50%
6,000		74.43	96.80	22.37	30.06%
7,000		85.94	109.60	23.66	27.53%
8,000		97.45	122.40	24.95	25.60%
9,000		108.96	135.20	26.24	24.08%
10,000		120.47	148.00	27.53	22.85%
16,000		179.69	224.80	45.11	25.10%
20,000		219.17	276.00	56.83	25.93%
20,802	*	227.09	286.27	59.18	26.06%
21,000		229.04	288.80	59.76	26.09%
22,000		238.91	301.60	62.69	26.24%
23,000		248.78	314.40	65.62	26.38%
24,000		258.65	327.20	68.55	26.50%
25,000		268.52	340.00	71.48	26.62%
26,000		278.39	352.80	74.41	26.73%
27,000		288.26	365.60	77.34	26.83%
28,000		298.13	378.40	80.27	26.92%
29,000		308.00	391.20	83.20	27.01%
30,000		317.87	404.00	86.13	27.10%
40,000		416.57	532.00	115.43	27.71%
50,000		515.27	660.00	144.73	28.09%
60,000		613.97	788.00	174.03	28.35%
70,000		712.67	916.00	203.33	28.53%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 1 - PAWC

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$228.21	$224.00	($4.21)	-1.85%
1,000		245.25	243.29	(1.96)	-0.80%
2,000		262.28	262.58	0.30	0.11%
3,000		279.31	281.87	2.56	0.92%
4,000		296.35	301.16	4.81	1.62%
5,000		313.38	320.45	7.07	2.26%
10,000		398.55	416.90	18.35	4.60%
16,000		500.76	532.64	31.88	6.37%
20,000		553.17	592.05	38.88	7.03%
30,000		684.19	740.58	56.40	8.24%
40,000		815.20	889.11	73.91	9.07%
50,000		946.22	1,037.64	91.42	9.66%
60,000		1,077.24	1,186.17	108.93	10.11%
70,000		1,208.26	1,334.70	126.45	10.47%
80,000		1,339.27	1,483.23	143.96	10.75%
90,000		1,470.29	1,631.76	161.47	10.98%
100,000		1,601.31	1,780.29	178.98	11.18%
200,000		2,911.49	3,265.59	354.11	12.16%
300,000		4,221.66	4,750.89	529.23	12.54%
400,000		5,531.84	6,236.19	704.35	12.73%
500,000		6,842.02	7,721.49	879.48	12.85%
600,000		8,152.19	9,206.79	1,054.60	12.94%
647,754	*	8,639.78	9,759.50	1,119.72	12.96%
700,000		9,173.23	10,364.19	1,190.96	12.98%
800,000		10,194.28	11,521.59	1,327.32	13.02%
900,000		11,215.32	12,678.99	1,463.67	13.05%
1,000,000		12,236.36	13,836.39	1,600.03	13.08%
1,100,000		13,257.40	14,993.79	1,736.39	13.10%
1,200,000		14,278.44	16,151.19	1,872.75	13.12%
1,300,000		15,299.48	17,308.59	2,009.11	13.13%
1,400,000		16,320.52	18,465.99	2,145.47	13.15%
1,500,000		17,341.57	19,623.39	2,281.83	13.16%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 2 - VALLEY

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$228.21	$224.00	($4.21)	-1.85%
1,000		245.25	243.29	(1.96)	-0.80%
2,000		262.28	262.58	0.30	0.11%
3,000		279.31	281.87	2.56	0.92%
4,000		296.35	301.16	4.81	1.62%
5,000		313.38	320.45	7.07	2.26%
10,000		398.55	416.90	18.35	4.60%
16,000		500.76	532.64	31.88	6.37%
20,000		553.17	592.05	38.88	7.03%
30,000		684.19	740.58	56.40	8.24%
40,000		815.20	889.11	73.91	9.07%
50,000		946.22	1,037.64	91.42	9.66%
60,000		1,077.24	1,186.17	108.93	10.11%
70,000		1,208.26	1,334.70	126.45	10.47%
80,000		1,339.27	1,483.23	143.96	10.75%
90,000		1,470.29	1,631.76	161.47	10.98%
100,000		1,601.31	1,780.29	178.98	11.18%
200,000		2,911.49	3,265.59	354.11	12.16%
300,000		4,221.66	4,750.89	529.23	12.54%
400,000		5,531.84	6,236.19	704.35	12.73%
500,000		6,842.02	7,721.49	879.48	12.85%
600,000		8,152.19	9,206.79	1,054.60	12.94%
647,754	*	8,639.78	9,759.50	1,119.72	12.96%
700,000		9,173.23	10,364.19	1,190.96	12.98%
800,000		10,194.28	11,521.59	1,327.32	13.02%
900,000		11,215.32	12,678.99	1,463.67	13.05%
1,000,000		12,236.36	13,836.39	1,600.03	13.08%
1,100,000		13,257.40	14,993.79	1,736.39	13.10%
1,200,000		14,278.44	16,151.19	1,872.75	13.12%
1,300,000		15,299.48	17,308.59	2,009.11	13.13%
1,400,000		16,320.52	18,465.99	2,145.47	13.15%
1,500,000		17,341.57	19,623.39	2,281.83	13.16%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 3 - TURBOTVILLE

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$228.21	$224.00	($4.21)	-1.85%
1,000		245.25	243.29	(1.96)	-0.80%
2,000		262.28	262.58	0.30	0.11%
3,000		279.31	281.87	2.56	0.92%
4,000		296.35	301.16	4.81	1.62%
5,000		313.38	320.45	7.07	2.26%
10,000		398.55	416.90	18.35	4.60%
16,000		500.76	532.64	31.88	6.37%
20,000		553.17	592.05	38.88	7.03%
30,000		684.19	740.58	56.40	8.24%
40,000		815.20	889.11	73.91	9.07%
50,000		946.22	1,037.64	91.42	9.66%
60,000		1,077.24	1,186.17	108.93	10.11%
70,000		1,208.26	1,334.70	126.45	10.47%
80,000		1,339.27	1,483.23	143.96	10.75%
90,000		1,470.29	1,631.76	161.47	10.98%
100,000		1,601.31	1,780.29	178.98	11.18%
200,000		2,911.49	3,265.59	354.11	12.16%
300,000		4,221.66	4,750.89	529.23	12.54%
400,000		5,531.84	6,236.19	704.35	12.73%
500,000		6,842.02	7,721.49	879.48	12.85%
600,000		8,152.19	9,206.79	1,054.60	12.94%
647,754	*	8,639.78	9,759.50	1,119.72	12.96%
700,000		9,173.23	10,364.19	1,190.96	12.98%
800,000		10,194.28	11,521.59	1,327.32	13.02%
900,000		11,215.32	12,678.99	1,463.67	13.05%
1,000,000		12,236.36	13,836.39	1,600.03	13.08%
1,100,000		13,257.40	14,993.79	1,736.39	13.10%
1,200,000		14,278.44	16,151.19	1,872.75	13.12%
1,300,000		15,299.48	17,308.59	2,009.11	13.13%
1,400,000		16,320.52	18,465.99	2,145.47	13.15%
1,500,000		17,341.57	19,623.39	2,281.83	13.16%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 1.88%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 4 - FARMINGTON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
SERVICE CHARGE PER EDU FOR PRESENT & 2 INCH METERS FOR PROPOSED

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$67.50	$224.00	$156.50	231.85%
1,000		67.50	243.29	175.79	260.43%
2,000		67.50	262.58	195.08	289.01%
3,000		67.50	281.87	214.37	317.59%
4,000		67.50	301.16	233.66	346.16%
5,000		67.50	320.45	252.95	374.74%
10,000		142.50	416.90	274.40	192.56%
16,000		232.50	532.64	300.14	129.09%
20,000		292.50	592.05	299.55	102.41%
30,000		442.50	740.58	298.08	67.36%
40,000		592.50	889.11	296.61	50.06%
50,000		742.50	1,037.64	295.14	39.75%
60,000		892.50	1,186.17	293.67	32.90%
70,000		1,042.50	1,334.70	292.20	28.03%
80,000		1,192.50	1,483.23	290.73	24.38%
90,000		1,342.50	1,631.76	289.26	21.55%
100,000		1,492.50	1,780.29	287.79	19.28%
200,000		2,992.50	3,265.59	273.09	9.13%
300,000		4,492.50	4,750.89	258.39	5.75%
400,000		5,992.50	6,236.19	243.69	4.07%
500,000		7,492.50	7,721.49	228.99	3.06%
600,000		8,992.50	9,206.79	214.29	2.38%
647,754	*	9,708.81	9,759.50	50.69	0.52%
700,000		10,492.50	10,364.19	(128.31)	-1.22%
800,000		11,992.50	11,521.59	(470.91)	-3.93%
900,000		13,492.50	12,678.99	(813.51)	-6.03%
1,000,000		14,992.50	13,836.39	(1,156.11)	-7.71%
1,100,000		16,492.50	14,993.79	(1,498.71)	-9.09%
1,200,000		17,992.50	16,151.19	(1,841.31)	-10.23%
1,300,000		19,492.50	17,308.59	(2,183.91)	-11.20%
1,400,000		20,992.50	18,465.99	(2,526.51)	-12.04%
1,500,000		22,492.50	19,623.39	(2,869.11)	-12.76%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 5 - EAST DUNKARD

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$137.54	$224.00	$86.46	62.86%
1,000		150.64	243.29	92.65	61.50%
2,000		163.74	262.58	98.84	60.36%
3,000		176.84	281.87	105.03	59.39%
4,000		189.94	301.16	111.22	58.56%
5,000		203.04	320.45	117.41	57.83%
10,000		268.54	416.90	148.36	55.25%
16,000		347.14	532.64	185.50	53.44%
20,000		399.54	592.05	192.51	48.18%
30,000		530.54	740.58	210.04	39.59%
40,000		661.54	889.11	227.57	34.40%
50,000		792.54	1,037.64	245.10	30.93%
60,000		923.54	1,186.17	262.63	28.44%
70,000		1,054.54	1,334.70	280.16	26.57%
80,000		1,185.54	1,483.23	297.69	25.11%
90,000		1,316.54	1,631.76	315.22	23.94%
100,000		1,447.54	1,780.29	332.75	22.99%
200,000		2,757.54	3,265.59	508.05	18.42%
300,000		4,067.54	4,750.89	683.35	16.80%
400,000		5,377.54	6,236.19	858.65	15.97%
500,000		6,687.54	7,721.49	1,033.95	15.46%
600,000		7,997.54	9,206.79	1,209.25	15.12%
647,754	*	8,623.12	9,759.50	1,136.38	13.18%
700,000		9,307.54	10,364.19	1,056.65	11.35%
800,000		10,617.54	11,521.59	904.05	8.51%
900,000		11,927.54	12,678.99	751.45	6.30%
1,000,000		13,237.54	13,836.39	598.85	4.52%
1,100,000		14,547.54	14,993.79	446.25	3.07%
1,200,000		15,857.54	16,151.19	293.65	1.85%
1,300,000		17,167.54	17,308.59	141.05	0.82%
1,400,000		18,477.54	18,465.99	(11.55)	-0.06%
1,500,000		19,787.54	19,623.39	(164.15)	-0.83%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 6 - AUDUBON

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$116.40	$224.00	$107.60	92.44%
1,000		125.02	236.00	110.98	88.77%
2,000		133.64	248.00	114.36	85.58%
3,000		142.26	260.00	117.74	82.77%
4,000		150.88	272.00	121.12	80.28%
5,000		159.50	284.00	124.51	78.06%
10,000		202.59	344.00	141.41	69.80%
16,000		254.30	416.00	161.70	63.58%
20,000		288.78	450.48	161.70	55.99%
30,000		374.97	536.67	161.70	43.12%
40,000		461.16	622.86	161.70	35.06%
50,000		547.35	709.05	161.70	29.54%
60,000		633.54	795.24	161.70	25.52%
70,000		719.73	881.43	161.70	22.47%
80,000		805.92	967.62	161.70	20.06%
90,000		892.11	1,053.81	161.70	18.13%
100,000		978.30	1,140.00	161.70	16.53%
200,000		1,550.60	2,001.90	451.30	29.10%
300,000		2,122.90	2,863.80	740.90	34.90%
400,000		2,695.20	3,725.70	1,030.50	38.23%
500,000		3,267.50	4,587.60	1,320.10	40.40%
600,000		3,839.80	5,449.50	1,609.70	41.92%
647,754	*	4,113.10	5,861.09	1,747.99	42.50%
700,000		4,412.10	6,311.40	1,899.30	43.05%
800,000		4,984.40	7,173.30	2,188.90	43.91%
900,000		5,556.70	8,035.20	2,478.50	44.60%
1,000,000		6,129.00	8,897.10	2,768.10	45.16%
1,100,000		6,701.30	9,759.00	3,057.70	45.63%
1,200,000		7,273.60	10,620.90	3,347.30	46.02%
1,300,000		7,845.90	11,482.80	3,636.90	46.35%
1,400,000		8,418.20	12,344.70	3,926.50	46.64%
1,500,000		8,990.50	13,206.60	4,216.10	46.90%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 7 - MANWALAMINK

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$106.69	$117.35	$10.66	9.99%
1,000		112.50	123.74	11.24	9.99%
2,000		118.31	130.12	11.81	9.98%
3,000		124.12	136.51	12.39	9.98%
4,000		129.93	142.89	12.96	9.97%
5,000		135.74	149.28	13.54	9.97%
10,000		164.79	181.20	16.41	9.96%
16,000		199.65	219.51	19.86	9.95%
20,000		222.89	245.05	22.16	9.94%
30,000		280.99	308.90	27.91	9.93%
40,000		339.09	372.75	33.66	9.93%
50,000		397.19	436.60	39.41	9.92%
60,000		455.29	500.45	45.16	9.92%
70,000		513.39	564.30	50.91	9.92%
80,000		571.49	628.15	56.66	9.91%
90,000		629.59	692.00	62.41	9.91%
100,000		687.69	755.85	68.16	9.91%
200,000		1,100.69	1,208.85	108.16	9.83%
300,000		1,513.69	1,661.85	148.16	9.79%
400,000		1,926.69	2,114.85	188.16	9.77%
500,000		2,339.69	2,567.85	228.16	9.75%
600,000		2,752.69	3,020.85	268.16	9.74%
647,754	*	2,949.91	3,237.17	287.26	9.74%
700,000		3,165.69	3,473.85	308.16	9.73%
800,000		3,578.69	3,926.85	348.16	9.73%
900,000		3,991.69	4,379.85	388.16	9.72%
1,000,000		4,404.69	4,832.85	428.16	9.72%
1,100,000		4,817.69	5,285.85	468.16	9.72%
1,200,000		5,230.69	5,738.85	508.16	9.71%
1,300,000		5,643.69	6,191.85	548.16	9.71%
1,400,000		6,056.69	6,644.85	588.16	9.71%
1,500,000		6,469.69	7,097.85	628.16	9.71%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 8 - APPALACHIAN

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (5)
0		$180.58	$234.80	$54.22	30.03%
1,000		188.18	244.33	56.15	29.84%
2,000		195.78	253.87	58.09	29.67%
3,000		203.38	263.40	60.02	29.51%
4,000		210.98	272.94	61.96	29.37%
5,000		218.58	282.47	63.89	29.23%
10,000		256.58	330.14	73.56	28.67%
16,000		302.18	387.34	85.16	28.18%
20,000		318.37	405.11	86.74	27.24%
30,000		353.77	449.52	95.75	27.06%
40,000		389.17	493.92	104.75	26.92%
50,000		424.57	538.33	113.76	26.79%
60,000		459.97	582.74	122.77	26.69%
70,000		495.37	627.15	131.78	26.60%
80,000		530.77	671.56	140.79	26.53%
90,000		566.17	715.97	149.80	26.46%
100,000		601.57	760.37	158.80	26.40%
200,000		955.57	1,204.46	248.89	26.05%
300,000		1,309.57	1,648.54	338.97	25.88%
400,000		1,663.57	2,092.63	429.06	25.79%
500,000		2,017.57	2,536.71	519.14	25.73%
600,000		2,371.57	2,980.79	609.22	25.69%
647,754	*	2,540.62	3,192.86	652.24	25.67%
700,000		2,725.57	3,424.88	699.31	25.66%
800,000		3,079.57	3,868.96	789.39	25.63%
900,000		3,433.57	4,313.04	879.47	25.61%
1,000,000		3,787.57	4,757.13	969.56	25.60%
1,100,000		4,141.57	5,201.21	1,059.64	25.59%
1,200,000		4,495.57	5,645.29	1,149.72	25.57%
1,300,000		4,849.57	6,089.38	1,239.81	25.57%
1,400,000		5,203.57	6,533.46	1,329.89	25.56%
1,500,000		5,557.57	6,977.55	1,419.98	25.55%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
ZONE 9 - CORNER WATER

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS (1)		BILLS UNDER PRESENT RATES (2)	BILLS UNDER PROPOSED RATES (3)	INCREASE AMOUNT (4)	INCREASE PERCENT (1)
0		$53.01	$68.90	$15.89	29.98%
1,000		53.01	81.70	28.69	54.12%
2,000		64.52	94.50	29.98	46.47%
3,000		76.03	107.30	31.27	41.13%
4,000		87.54	120.10	32.56	37.19%
5,000		99.05	132.90	33.85	34.17%
10,000		156.60	196.90	40.30	25.73%
16,000		215.82	273.70	57.88	26.82%
20,000		255.30	324.90	69.60	27.26%
30,000		354.00	452.90	98.90	27.94%
40,000		452.70	580.90	128.20	28.32%
50,000		551.40	708.90	157.50	28.56%
60,000		650.10	836.90	186.80	28.73%
70,000		748.80	964.90	216.10	28.86%
80,000		847.50	1,092.90	245.40	28.96%
90,000		946.20	1,220.90	274.70	29.03%
100,000		1,044.90	1,348.90	304.00	29.09%
200,000		1,869.50	2,628.90	759.40	40.62%
300,000		2,653.50	3,908.90	1,255.40	47.31%
400,000		3,437.50	5,188.90	1,751.40	50.95%
500,000		4,221.50	6,468.90	2,247.40	53.24%
600,000		5,005.50	7,748.90	2,743.40	54.81%
647,754	*	5,379.89	8,360.15	2,980.26	55.40%
700,000		5,789.50	9,028.90	3,239.40	55.95%
800,000		6,573.50	10,308.90	3,735.40	56.83%
900,000		7,357.50	11,588.90	4,231.40	57.51%
1,000,000		8,141.50	12,868.90	4,727.40	58.07%
1,100,000		8,925.50	14,148.90	5,223.40	58.52%
1,200,000		9,709.50	15,428.90	5,719.40	58.91%
1,300,000		10,493.50	16,708.90	6,215.40	59.23%
1,400,000		11,277.50	17,988.90	6,711.40	59.51%
1,500,000		12,061.50	19,268.90	7,207.40	59.76%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.00%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Rate Zone	Residential	Commercial	Industrial	Municipal	Bulk	Total Revenues
Present Rate Application						
Zone 1 - Most WW Areas	$46,831,704	$14,056,069	$1,503,868	$1,373,904	$2,470,705	$66,236,250
Zone 1a - Royersford WW	930,164	475,911	15,675	19,032	88,094	1,528,876
Zone 1b - York WW	16,237,546	8,453,272	12,112	434,125	9,874,150	35,011,205
Zone 1c - Foster Township	613,270	29,834	789,608	32,272		1,464,984
Zone 1e - Sadsbury	346,491	132,437	0			478,928
Zone 1f - Farmington	251,131	40,446		17,334		308,911
Zone 1g - Manwalamink	245,727	255,873		1,649		503,249
	$65,456,033	$23,443,842	$2,321,263	$1,878,316	$12,432,949	$105,532,403
IPP Surcharge						$906,000
Other Revenues						$2,123,571
Total WW SSS	$65,456,033	$23,443,842	$2,321,263	$1,878,316	$12,432,949	$108,561,974
Proposed Rate Application						
Zone 1 - Most WW Areas	$49,462,175	$14,243,272	$1,511,983	$1,455,798	$2,451,130	$69,124,358
Zone 1a - Royersford WW	1,284,528	658,241	21,422	26,905	119,466	2,110,562
Zone 1b - York WW	18,681,702	9,635,579	13,324	470,657	9,780,259	38,581,521
Zone 1c - Foster Township	661,622	31,914	844,668	44,750		1,582,954
Zone 1e - Sadsbury	346,491	167,184				513,675
Zone 1f - Farmington	289,143	44,884		19,324		353,351
Zone 1g - Manwalamink	270,031	281,183		1,812		553,026
	$70,995,692	$25,062,257	$2,391,397	$2,019,246	$12,350,855	$112,819,447
IPP Surcharge						$906,000
Other Revenues						$2,166,167
Total WW SSS	$70,995,692	$25,062,257	$2,391,397	$2,019,246	$12,350,855	$115,891,614
Change in Revenues	$5,539,659	$1,618,415	$70,134	$140,930	($82,094)	$7,329,639
% Change in Revenues	8.46%	6.90%	3.02%	7.50%	-0.66%	6.75%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Residential Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most WW Areas	12,216,967	$47,061,100	12,101,812	$46,758,748	11,976,244	$445,309	$46,831,704	$49,462,175	5.62%
Zone 1a - Royersford WW	501,311	935,035	496,647	928,435	491,618	8,845	930,164	1,284,528	38.10%
Zone 1b - York WW	6,694,648	16,360,432	6,632,369	16,227,019	6,565,208	154,397	16,237,546	18,681,702	15.05%
Zone 1c - Foster Township		607,440		607,440		5,830	613,270	661,622	7.88%
Zone 1e - Sadsbury		346,491		346,491		0	346,491	346,491	0.00%
Zone 1f - Farmington		251,131		251,131		0	251,131	289,143	15.14%
Zone 1g - Manwalamink	0	0	159,716	245,727	159,716	0	245,727	270,031	9.89%
Total Residential	19,412,925	$65,561,629	19,390,543	$65,364,991	19,192,786	$614,381	$65,456,033	$70,995,692	8.46%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 1 - Most WW Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge per EDU	411,372	$15.00	$6,170,575	410,856	$15.00	$6,162,835	413,376	$15.00	$59,526	$6,260,166			
Service Charge							412,020				$ 20.00	8,240,400	31.63%
Consumption Charges													
Usage (100 Gallons)	12,233,125	$2.9539	$36,135,429	12,216,967	$2.9539	$36,087,698	12,101,812	$2.9539	$343,176	$36,090,717			
Flat Rate per EDU (Unmetered)	52,350	$110.00	$5,758,537	52,350	$110.00	$5,758,537	52,350	$110.00	$55,282	$5,813,819			
Flat Rate per Customer							49,884				120.00	$5,986,080	2.96%
Low Income:													
Low Income Discount Tier 1			($330,429)			($330,429)			($3,172)	($333,601)		($353,460)	5.95%
Low Income Discount Tier 2			(324,320)			(324,320)			(3,113)	(327,433)		(346,925)	5.95%
Low Income Discount Tier 3			(242,993)			(242,993)			(2,333)	(245,326)		(259,930)	5.95%
Low Income Discount Tier 4			(50,228)			(50,228)			(482)	(50,710)		(53,729)	5.95%
Adjustment (1):													
Service Charge Per EDU	(516)	$15.00	($7,740)	(48)	$15.00	($720)	(96)	$15.00	($14)	($1,454)			
Consumption Charges													
Usage (100 Gallons)	(16,159)	$2.9539	($47,731)	(1,503)	$2.9539	($4,440)	(3,006)	$2.9539	($85)	($8,965)			
Adjustment (2):													
Usage (100 Gallons)				(113,652)	$2.9539	($335,717)	(122,561)	$2.9539	($3,476)	($365,509)			
Adjustment (3):													
Service Charge Per EDU				2,568	$15.00	$38,525							
Total Usage	12,216,967			12,101,812			11,976,244						
Annualized Winter Usage (4)							11,527,615				$3.1446	$36,249,739	1.49%
Total Zone 1 Residential			**$47,061,100**			**$46,758,748**			**$445,309**	**$46,831,704**		**$49,462,175**	5.62%

Note (1) Adjustment to account for the growth (loss) in customers
Note (2) Adjustment to normalize usage
Note (3) Adjustment to account for experienced changes to EDU counts
Note (4) Annualized Winter Usage is from average winter usage multiplied by 12

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 1a - Royersford WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	15,212	$15.00	$228,176	15,212	$15.00	$228,176	15,212	$15.00	$2,190	$230,366	$20.00	$304,234	32.07%
Consumption Charges													
Usage (100 Gallons)	501,311	$1.4150	$709,355	501,311	$1.4150	$709,355	496,647	$1.4150	$6,746	$709,501			
Flat (Unmetered)	96	$75.00	$7,200	96	$75.00	$7,200	96	$75.00	$69	$7,269	$84.00	$8,064	10.94%
Low Income:													
Low Income Discount Tier 1			($4,401)			($4,401)			($42)	($4,443)		($6,146)	38.33%
Low Income Discount Tier 2			(1,080)			(1,080)			(10)	(1,090)		(1,508)	38.36%
Low Income Discount Tier 3			(2,847)			(2,847)			(27)	(2,874)		(3,977)	38.38%
Low Income Discount Tier 4			(1,368)			(1,368)			(13)	(1,381)		(1,911)	38.38%
Adjustment (1):													
Usage (100 Gallons)				(4,664)	$1.4150	($6,600)	(5,029)	$1.4150	($68)	($7,184)			
Total Usage	501,311			496,647			491,618						
Annualized Winter Usage (2)							484,790				$2.0334	$985,772	40.36%
Total Zone 1a Residential			**$935,035**			**$928,435**			**$8,845**	**$930,164**		**$1,284,528**	38.10%

Note (1) Adjustment to normalize usage
Note (2) Annualized Winter Usage is from average winter usage multiplied by 12.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 1b - York WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	140,877	$15.00	$2,113,161	140,877	$15.00	$2,113,161	140,877	$15.00	$20,286	$2,133,447	$20.00	$2,817,548	32.07%
Consumption Charges													
First 2,000 Gallons	2,465,716	$0.7500	$1,849,287	2,465,716	$0.7500	$1,849,287	2,442,778	$0.7500	$17,588	$1,849,672			
All Over 2,000 Gallons	4,228,932	$2.9539	12,491,841	4,228,932	$2.9539	12,491,841	4,189,591	$2.9539	118,806	12,494,438			
Low Income:													
Low Income Discount Tier 1			($42,356)			($42,356)			($407)	($42,763)		($85,669)	100.33%
Low Income Discount Tier 2			(25,729)			(25,729)			(247)	(25,976)		(52,040)	100.34%
Low Income Discount Tier 3			(21,725)			(21,725)			(209)	(21,934)		(43,940)	100.33%
Low Income Discount Tier 4			(4,047)			(4,047)			(39)	(4,086)		(8,186)	100.34%
Adjustment (1):													
First 2,000 Gallons				(22,938)	$0.7500	($17,204)	(24,736)	$0.7500	($178)	($18,730)			
All Over 2,000 Gallons				(39,341)	$2.9539	(116,209)	(42,425)	$2.9539	(1,203)	(126,522)			
Total Usage	6,694,648			6,632,369			6,565,208						
Annualized Winter Usage (2)													
First 2,000 Gallons							2,418,042				$1.7345	$4,194,094	129.07%
All Over 2,000 Gallons							3,771,512				$3.1446	11,859,895	-4.11%
							6,189,554						
Total Zone 1b Residential			**$16,360,432**			**$16,227,019**			**$154,397**	**$16,237,546**		**$18,681,702**	15.05%

Note (1) Adjustment to normalize usage
Note (2) Annualized Winter Usage is from average winter usage multiplied by 12.

PENNSYLVANIA-AMERICAN WATER COMPANY
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Zone 1c - Foster Township	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate Per EDU	5,721	$110.00	$629,273	5,721	$110.00	$629,273	5,721	$110.00	$6,041	$635,314			
Flat Rate Per Customer							5,712				$120.00	$685,440	7.89%
Low Income:													
Low Income Discount Tier 1			($2,244)			($2,244)			($22)	($2,266)		($2,448)	8.03%
Low Income Discount Tier 2			(9,636)			(9,636)			(93)	(9,729)		(10,512)	8.05%
Low Income Discount Tier 3			(6,534)			(6,534)			(63)	(6,597)		(7,128)	8.05%
Low Income Discount Tier 4			(3,419)			(3,419)			(33)	(3,452)		(3,730)	8.04%
Total Zone 1c Residential			**$607,440**			**$607,440**			**$5,830**	**$613,270**		**$661,622**	7.88%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 1e - Sadsbury	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue (1)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge Per EDU	1,570	$128.33	$201,426	2,700	$128.33	$346,491	2,700	$128.33	$0	$346,491	$ 128.33	$346,491	0.00%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	0.00%
Low Income Discount Tier 2			0			0			0	0		0	0.00%
Low Income Discount Tier 3			0			0			0	0		0	0.00%
Low Income Discount Tier 4			0			0			0	0		0	0.00%
Adjustment (1):													
Service Charge Per EDU	1,130	$128.33	$145,065										
Total Zone 1e Residential			**$346,491**			**$346,491**			**$0**	**$346,491**		**$346,491**	0.00%

Note (1) Sadsbury was acquired October 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
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APPLICATION OF PRESENT RATES AND FINAL RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 1f - Farmington	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue (1)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge per EDU													
Service Charge Per EDU	2,780	$53.50	$148,712	4,716	$53.50	$252,306	4,716	$53.50	$0	$252,306			
Customer Charge per Customer													
5/8-METER							108				$ 20.00	$2,160	
3/4-METER							4,512				$ 20.00	90,240	
1-METER							24				$ 20.00	480	
1.5-METER							24				$ 20.00	480	
2-METER							12				$ 20.00	240	
Flat Rate (Unmetered)							12				$ 74.00	$888	-62.55%
Low Income:													
Low Income Discount Tier 1			$0			$0			$0	$0		$0	0.00%
Low Income Discount Tier 2			(469)			(469)			0	(469)		(550)	17.23%
Low Income Discount Tier 3			(706)			(706)			0	(706)		(828)	17.35%
Low Income Discount Tier 4			0			0			0	0		0	0.00%
Adjustment (1):													
Service Charge Per EDU	1,936	$53.50	$103,594										
Annualized Winter Usage (2)							113,020				$1.7345	$196,033	
Annualized Usage							143,498						
Total Zone 1f Residential			**$251,131**			**$251,131**			**$0**	**$251,131**		**$289,143**	15.14%

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.
Note (2) Annualized Winter Usage is from average winter usage multiplied by 12.

PENNSYLVANIA-AMERICAN WATER COMPANY
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Zone 1g - Manwalamink	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue (1)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	-	$ 16.92	$0	-	$ 16.92	$0	6,936	$16.92	$0	$117,357	$ 18.60	$129,010	9.93%
Flat Rate		$ 44.80	$0	-	$ 44.80	$0	516	$44.80	$0	$23,117	$ 49.20	$25,387	9.82%
Usage (in 100 Gallons)													
First 10,000 g	0	$0.6590	$0	-	$0.6590	$0	159,716	$0.6590	$0	$105,253	$0.7240	$115,634	9.86%
Over 10,000 g	0	$0.2530	0	-	$0.2530	0	-	$0.2530	0	0	$0.2780	$0	0.00%
Low Income:													
Low Income Discount Tier 1									$0	0		$0	0.00%
Low Income Discount Tier 2									0	0		0	0.00%
Low Income Discount Tier 3									0	0		0	0.00%
Low Income Discount Tier 4									0	0		0	0.00%
Adjustment (1):													
Service Charge				6,936	$ 16.92	$117,357							
Flat Rate				516	$ 44.80	23,117							
Usage (in 100 Gallons)													
First 10,000 g				159,716	$0.6590	$105,253							
Over 10,000 g				-	$0.2530	0							
Total Usage	0			159,716			159,716						
Total Zone 1f Residential			**$0**			**$245,727**			**$0**	**$245,727**		**$270,031**	9.89%

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
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APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Commercial Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most WW Areas	4,484,109	$12,036,180	4,581,500	$12,774,981	5,057,019	$133,655	$14,056,069	$14,243,272	1.33%
Zone 1a - Royersford WW	365,906	484,922	352,254	474,683	347,859	4,524	475,911	658,241	38.31%
Zone 1b - York WW	3,926,709	8,769,864	3,780,206	8,469,567	3,733,042	80,380	8,453,272	9,635,579	13.99%
Zone 1c - Foster Township		29,550		29,550		284	29,834	31,914	6.97%
Zone 1e - Sadsbury		132,437		132,437		0	132,437	167,184	26.24%
Zone 1f - Farmington		40,446		40,446		0	40,446	44,884	10.97%
Zone 1g - Manwalamink	0	0	220,448	255,873	220,448	0	255,873	281,183	9.89%
Total Commercial	8,776,725	$21,493,399	8,934,408	$22,177,537	9,358,369	$218,843	$23,443,842	$25,062,257	6.90%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1 - Most WW Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge per EDU	31,373	$36.70	$1,151,399	32,393	$36.70	$1,188,833	46,690	$36.70	$16,450	$1,729,964			
Service Charge							29,301				$ 45.50	1,333,196	-27.26%
Consumption Charges													
Usage per 100 Gallons	4,268,149	$2.1986	$9,383,953	4,462,521	$2.1986	$9,811,299	4,559,912	$2.1986	$96,244	$10,121,666	$ 2.3417	$11,791,469	5.50%
Flat Rate per EDU (Unmetered)	6,869	$150.00	$1,030,342	6,869	$150.00	$1,030,342	6,869	$150.00	$9,891	$1,040,233	$ 162.00	$1,112,770	6.97%
Cleveland Cliff Plate & Victory Brewing													
Service Charge	(27)	$456.50	($12,510)	-	$456.50	$0	-	$456.50	$0	$0	$ 456.50	$0	0.00%
Rainbow Washhouse													
Service Charge	12	$75.00	$900	12	$75.00	$900	12	$75.00	$9	$909	$ 76.73	$921	1.32%
Consumption Charges													
Usage per 100 Gallons:	21,588	$0.2226	$4,805	21,588	$0.2226	$4,805	21,588	$0.2226	$46	$4,851	$ 0.2277	$4,916	1.34%
Adjustment (1):													
Service Charge Per EDU	1,020	$36.70	$37,434	1,389	$36.70	$50,976	2,778	$36.70	$979	$102,932			
Consumption Charges													
Usage (100 Gallons)	194,372	$2.1986	$427,347	264,689	$2.1986	$581,946	529,379	$2.1986	$11,173	$1,175,065			
Adjustment (2):													
Usage (100 Gallons)				(167,299)	$2.1986	($367,824)	(53,859)	$2.1986	($1,137)	($119,551)			
Adjustment (3):													
Cleveland Cliff Plate & Victory Brewing													
Service Charge	27	$456.50	$12,510										
Adjustment (4):													
Service Charge Per EDU				12,907	$36.70	$473,704							
Total Zone 1 Commercial			**$12,036,180**			**$12,774,981**			**$133,655**	**$14,056,069**		**$14,243,272**	1.33%

Note (1) Adjustment to account for the growth (loss) in customers
Note (1) Adjustment to normalize usage
Note (3) Adjustment to annualize amount of service charges to reflect 12 months of billing
Note (4) Adjustment to account for experienced changes to EDU counts

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1a - Royersford WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	2,374	$36.70	$87,115	2,374	$36.70	$87,115	2,374	$36.70	$836	$87,951	$ 45.50	$108,004	22.80%
Consumption Charges													
All Usage	365,906	$0.7500	274,430	365,906	$0.7500	274,430	352,254	$0.7500	$2,536	266,727	$ 1.0890	378,819	43.82%
Flat Rate per EDU (Unmetered)	1,092	$113.00	123,377	1,092	$113.00	123,377	1,092	$113.00	$1,184	124,561	$ 157.00	171,418	37.62%
Adjustment (1):													
All Usage				(13,652)	$0.7500	(10,239)	(4,395)	$0.7500	($32)	(3,328)			
Total Zone 1a Commercial			**$484,922**			**$474,683**			**$4,524**	**$475,911**		**$658,241**	38.31%

Note (1) Adjustment to normalize usage

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WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1b - York WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	19,646	$36.70	$721,025	19,646	$36.70	$721,025	19,646	$36.70	$6,922	$727,947	$ 45.50	$893,914	22.80%
Consumption Charges													
First 2000 Gallons	324,933	$0.4000	129,973	324,933	$0.4000	129,973	312,810	$0.4000	$1,201	126,325	$ 2.3417	$723,367	472.62%
All Over 2000 Gallons	3,601,776	$2.1986	7,918,866	3,601,776	$2.1986	7,918,866	3,467,396	$2.1986	73,185	7,696,603	$ 2.3417	8,018,298	4.18%
Adjustment (1):													
First 2000 Gallons				(12,123)	$0.4000	(4,849)	(3,903)	$0.4000	($15)	(1,576)			
All Over 2000 Gallons				(134,380)	$2.1986	(295,448)	(43,261)	$2.1986	(913)	(96,027)			
Total Zone 1b Commercial			**$8,769,864**			**$8,469,567**			**$80,380**	**$8,453,272**		**$9,635,579**	13.99%

Note (1) Adjustment to normalize usage

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WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1c - Foster Township	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate per EDU (Unmetered)	197	$150.00	$29,550	197	$150.00	$29,550	197	$150.00	$284	$29,834	$ 162.00	$31,914	6.97%
Total Zone 1c Commercial			**$29,550**			**$29,550**			**$284**	**$29,834**		**$31,914**	6.97%

PENNSYLVANIA-AMERICAN WATER COMPANY
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Zone 1e - Sadsbury	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue(1)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate per EDU (Unmetered)	602	$128.33	77,255	1,032	$128.33	132,437	1,032	$128.33	$0	132,437	$ 162.00	167,184	26.24%
Adjustment (1):													
Flat Rate per EDU (Unmetered)	430	$128.33	55,182										
Total Zone 1e Commercial			**$132,437**			**$132,437**			**$0**	**$132,437**		**$167,184**	26.24%

Note (1) Sadsbury was acquired October 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
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APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1f - Farmington	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue(1)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge by EDU													
Service Charge Per EDU	442	$53.50	23,647	756	$53.50	40,446	756	$53.50	$0	40,446			
Customer Charge by Meter Size													
5/8-METER							36				$ 53.50	$1,926	0.00%
3/4-METER							288				$ 53.50	15,408	0.00%
1-METER							36				$ 53.50	1,926	0.00%
1.5-METER							24				$ 53.50	1,284	0.00%
2-METER							12				$ 53.50	642	0.00%
Usage (in 100 Gallons)							15,388				$ 1.5400	$23,698	0.00%
Flat Rate Per EDU (Unmetered)							0				$ 74.00	$0	0.00%
Adjustment (1):													
Service Charge Per EDU	314	$53.50	16,799										
Total Zone 1f Commercial			**$40,446**			**$40,446**			**$0**	**$40,446**		**$44,884**	10.97%

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 1g - Manwalamink WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue(2)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	-	$ 16.92	$0	-	$ 16.92	$0	6,372	$16.92	$0	$107,814	$ 18.60	$118,519	9.93%
Flat Rate	-	$ 58.00	$0	-	$ 58.00	$0	48	$58.00	$0	$2,784	$ 63.75	$3,060	9.91%
Flat Rate - Recreation Area Pool	-	$ 124.29	$0	-	$ 124.29	$0	-	$124.29	$0	$0	$ 136.70	$0	0.00%
Flat Rate - Shawnee Mountain Ski Area	-	$ 426.12	$0	-	$ 426.12	$0	-	$426.12	$0	$0	$ 468.70	$0	0.00%
Consumption Charges													
First 10,000 Gallons	-	$0.6590	$0	-	$0.6590	0	220,448	$0.6590	$0	145,275	$ 0.7240	159,604	9.86%
All Over 10,000 Gallons	-	$0.2530	0	-	$0.2530	0	-	$0.2530	0	0	$ 0.2780	0	0.00%
Adjustment (1):													
Service Charge				6,372	$ 16.92	$107,814							
Flat Rate				48	$ 58.00	$2,784							
Flat Rate - Recreation Area Pool				0	$ 124.29	$0							
Flat Rate - Shawnee Mountain Ski Area				0	$ 426.12	$0							
Consumption Charges													
First 10,000 Gallons				220,448	$0.6590	$145,275							
All Over 10,000 Gallons				0	$0.2530	0							
Total Zone 1g Commercial			**$0**			**$255,873**			**$0**	**$255,873**		**$281,183**	9.89%

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Industrial Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most WW Areas	673,965	$1,489,752	673,965	$1,489,569	673,965	$14,300	$1,503,868	$1,511,983	0.54%
Zone 1a - Royersford WW	13,655	15,526	13,655	15,526	13,655	149	15,675	21,422	36.66%
Zone 1b - York WW	5,457	11,997	5,457	11,997	5,457	115	12,112	13,324	10.01%
Zone 1c - Foster Township		782,100		782,100		7,508	789,608	844,668	6.97%
Zone 1e - Sadsbury									
Zone 1f - Farmington									
Zone 1g - Manwalamink									
Total Industrial	693,077	$2,299,375	693,077	$2,299,192	693,077	$22,072	$2,321,263	$2,391,397	3.02%

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WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Zone 1 - Most WW Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge per EDU	101	$36.70	$3,707	101	$36.70	$3,707	96	$36.70	$34	$3,557			
Service Charge							96				$45.50	$4,368	22.80%
Consumption Charges													
Usage per 100 Gallons:	150,739	$2.1986	$331,415	150,739	$2.1986	$331,415	150,739	$2.1986	$3,182	$334,597	$2.3417	$352,985	5.50%
Flat Rate per EDU (Unmetered)	9	$150.00	$1,350	-	$150.00	$0	-	$150.00	$0	$0	$162.00	$0	0.00%
Special Rate:													
Cleveland Cliffs Plate and Victory Brewing													
Service Charge	17	$456.50	$7,760	24	$456.50	$10,956	24	$456.50	$105	$11,061	$456.50	$10,956	-0.95%
Usage (100 Gallons)	523,226	$1.4800	774,374	523,226	$1.4800	774,374	523,226	$1.4800	7,434	781,808	$1.4800	774,374	-0.95%
Special Rate (Flat):													
Knouse Foods	12	$8,683.00	$104,196	12	$8,683.00	$104,196	12	$8,683.00	$1,000	$105,196	$8,683.00	$104,196	-0.95%
Penn State Special Metals	12	$2,988.00	35,856	12	$2,988.00	35,856	12	$2,988.00	344	36,200	$2,988.00	35,856	-0.95%
PSC Metals	12	$1,156.00	13,872	12	$1,156.00	13,872	12	$1,156.00	133	14,005	$1,156.00	13,872	-0.95%
Ipsco Kopper Tubilers	11	$17,948.00	197,428	12	$17,948.00	215,376	12	$17,948.00	2,068	217,444	$17,948.00	215,376	-0.95%
Adjustment (1):													
Flat Rate per EDU (Unmetered)	(9)	150.00	($1,350)										
Cleveland Cliffs Plate and Victory B	7	$456.50	3,196										
Ipsco Kopper Tubilers	1	$17,948.00	17,948										
Adjustment (2):													
Service Charge Per EDU				(5)	$36.70	($183)							
Total Zone 1 Industrial			**$1,489,752**			**$1,489,569**			**$14,300**	**$1,503,868**		**1,511,983**	0.54%

Note (1) Adjustment to annualize amount of service charges to reflect 12 months of billing
Note (2) Adjustment to account for experienced changes to EDU counts

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Zone 1a - Royersford WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	144	$36.70	$5,285	144	$36.70	$5,285	144	$36.70	$51	$5,336	$ 45.50	$6,552	22.79%
Consumption Charges													
All Usage	13,655	$0.7500	10,241	13,655	$0.7500	10,241	13,655	$0.7500	$98	10,339	$1.0890	14,870	43.82%
Flat Rate per EDU (Unmetered)		$113.00	0	-	$113.00	0	-	$113.00	$0	0	$ 157.00	0	0.00%
Total Zone 1a Industrial			**$15,526**			**$15,526**			**$149**	**$15,675**		**$21,422**	36.66%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Zone 1b - York WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge							12				$ 45.50	$546	0.00%
Consumption Charges													
All Usage	5,457	$2.1986	$11,997	5,457	$2.1986	$11,997	5,457	$2.1986	$115	$12,112	$2.3417	$12,778	5.50%
Total Zone 1b Industrial			**$11,997**			**$11,997**			**$115**	**$12,112**		**$13,324**	10.01%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Zone 1c - Foster Township	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate per EDU (Unmetered)	5,214	$150.00	$782,100	5,214	$150.00	$782,100	5,214	$150.00	$7,508	$789,608	$ 162.00	$844,668	6.97%
Total Zone 1c Industrial			**$782,100**			**$782,100**			**$7,508**	**$789,608**		**$844,668**	6.97%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Municipal Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most WW Areas	570,271	$1,406,380	550,518	$1,362,772	549,639	$13,064	$1,373,904	$1,455,798	5.96%
Zone 1a - Royersford WW	23,033	19,477	22,235	18,878	22,199	181	19,032	26,905	41.37%
Zone 1b - York WW	198,017	445,417	191,158	430,652	190,853	4,129	434,125	470,657	8.42%
Zone 1c - Foster Township		31,965		31,965		307	32,272	44,750	38.67%
Zone 1e - Sadsbury									
Zone 1f - Farmington		17,335		17,334		0	17,334	19,324	11.48%
Zone 1g - Manwalamink	0	0	830	1,649	830	0	1,649	1,812	9.88%
Total Municipal	791,321	$1,920,574	764,741	$1,863,250	763,521	$17,681	$1,878,316	$2,019,246	7.50%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1 - Most WW Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge per EDU	953	$36.70	$34,970	953	$36.70	$34,970	948	$36.70	$334	$35,126			
Service Charge							936				$45.50	42,588	21.24%
Consumption Charges													
Usage per 100 Gallons:	570,271	$2.1986	$1,253,798	570,271	$2.1986	$1,253,798	550,518	$2.1986	$11,620	$1,221,989	$2.3417	$1,287,090	5.50%
Flat Rate per EDU (Unmetered)	270	$150.00	$40,500	270	$150.00	$40,500	270	$150.00	$389	$40,889	$162.00	$43,740	6.97%
Special Rate:													
Strattanville Borough	12	$6,426.00	$77,112	12	$6,426.00	$77,112	12	$6,426.00	$740	$77,852	$6,865.00	$82,380	5.82%
Adjustment (1):													
Usage (100 Gallons)				(19,753)	$2.1986	($43,429)	(879)	$2.1986	($19)	($1,952)			
Adjustment (2):													
Service Charge Per EDU				(5)	$36.70	($179)							
Total Zone 1 Municipal			**$1,406,380**			**$1,362,772**			**$13,064**	**$1,373,904**		**$1,455,798**	5.96%

Note (1) Adjustment to normalize usage
Note (2) Adjustment to account for experienced changes to EDU counts

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1a - Royersford WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	60	$36.70	$2,202	60	$36.70	$2,202	60	$36.70	$21	$2,223	$45.50	$2,730	22.81%
Consumption Charges													
All Usage	23,033	$0.7500	$17,275	23,033	$0.7500	$17,275	22,235	$0.7500	$160	$16,836	$1.0890	$24,175	43.59%
Flat Rate per EDU (Unmetered)		$113.00	$0	-	$113.00	$0	-	$113.00	$0	$0	$157.00	$0	0.00%
Adjustment (1):													
All Usage				(798)	$0.7500	($599)	(36)	$0.7500	$0	($27)			
Total Zone 1a Municipal			**$19,477**			**$18,878**			**$181**	**$19,032**		**$26,905**	41.37%

Note (1) Adjustment to normalize usage

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1b - York WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	522	$36.70	$19,146	522	$36.70	$19,146	522	$36.70	$184	$19,330	$45.50	$23,737	22.80%
Consumption Charges													
First 2000 Gallons	5,053	$0.4000	$2,021	5,053	$0.4000	$2,021	4,878	$0.4000	$19	$1,970	$2.3417	$11,404	479.77%
All Over 2000 Gallons	192,964	$2.1986	$424,250	192,964	$2.1986	424,250	186,280	$2.1986	3,932	413,487	$2.3417	435,516	5.50%
Adjustment (1):													
First 2000 Gallons				(175)	$0.4000	($70)	(8)	$0.4000	$0	($3)			
All Over 2000 Gallons				(6,684)	$2.1986	(14,695)	(297)	$2.1986	(6)	(659)			
Total Zone 1b Municipal			**$445,417**			**$430,652**			**$4,129**	**$434,125**		**$470,657**	8.42%

Note (1) Adjustment to normalize usage

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1c - Foster Township	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate Per EDU		$150.00	$0	-	$150.00	$0	-	$150.00	$0	$0	$162.00	$0	0.00%
Flat Rate Per EDU (Butler Township)	799	$40.00	$31,965	799	$40.00	$31,965	799	$40.00	307	$32,272	$56.00	44,750	38.67%
Total Zone 1c Municipal			**$31,965**			**$31,965**			**$307**	**$32,272**		**$44,750**	38.67%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1f - Farmington	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Customer Charge by EDU													
Service Charge Per EDU	189	$53.50	$10,112	324	$53.50	$17,334	324	$53.50	$0	$17,334			
Customer Charge by Meter Size													
5/8-METER							0				$53.50	$0	0.00%
3/4-METER							72				$53.50	3,852	0.00%
1-METER							0				$53.50	0	0.00%
1.5-METER							0				$53.50	0	0.00%
2-METER							0				$53.50	0	0.00%
Usage (in 100 Gallons)							9,470				$1.5400	$14,584	0.00%
Flat Rate Per EDU (Unmetered)							12				$ 74.00	$888	0.00%
Adjustment (1):													
Service Charge Per EDU	135	$53.50	$7,223										
Total Zone 1e Municipal			**$17,335**			**$17,334**			**$0**	**$17,334**		**$19,324**	11.48%

Note (1) Farmington was acquired November 2024. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 1g - Manwalamink WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue(2)	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	-	$ 16.92	$0	-	$ 16.92	$0	24	$16.92	$0	$406	$ 18.60	$446	9.85%
Flat Rate	-	$ 58.00	$0	-	$ 58.00	$0	12	$58.00	$0	$696	$ 63.75	$765	9.91%
Consumption Charges													
First 10,000 Gallons	-	$0.6590	$0	-	$0.6590	0	830	$0.6590	$0	547	$0.7240	601	9.87%
All Over 10,000 Gallons	-	$0.2530	0	-	$0.2530	0	-	$0.2530	0	0	$0.2780	0	0.00%
Adjustment (1):													
Service Charge				24	$ 16.92	$406							
Flat Rate				12	$ 58.00	$696							
Consumption Charges													
First 10,000 Gallons				830	$0.6590	$547							
All Over 10,000 Gallons				0	$0.2530	0							
Total Zone 1g Commercial			**$0**			**$1,649**			**$0**	**$1,649**		**$1,812**	9.88%

Note (1) Manwalamink was acquired June 2025. Adjustment is to annualize the revenue to reflect 12 full months of billing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Bulk WW Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 1 - Most WW Areas	2,007,145	$2,447,212	2,007,145	$2,447,212	2,007,145	$23,493	$2,470,705	$2,451,130	-0.79%
Zone 1a - Royersford WW	25,117	87,256	25,117	87,256	25,117	838	88,094	119,466	35.61%
Zone 1b - York WW	23,813,068	9,329,195	23,813,068	9,329,195	23,813,068	93,891	9,874,150	9,780,259	-0.95%
Total Bulk WW	25,845,330	$11,863,663	25,845,330	$11,863,663	25,845,330	$118,222	$12,432,949	$12,350,855	-0.66%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Zone 1 - Most WW Areas	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	285	$36.70	$10,459	285	$36.70	$10,459	285	$36.70	$100	$10,559	45.50	$12,967	22.81%
Consumption Charges													
Usage per 100 Gallons:	9,849	$2.1986	21,653	9,849	$2.1986	21,653	9,849	$2.1986	$208	21,861	$2.3417	23,063	5.50%
Service Charges (Cleveland Cliffs, Victory Brewing, Caln, West Brandywine, VA Med, St Lawrence Borough)													
Service Charge	45	$456.50	20,663	45	$456.50	20,663	45	$456.50	$198	20,861	$456.50	20,663	-0.95%
Consumption Charges (Cleveland Cliffs & Victory Brewing)													
Usage per 100 Gallons:	131,750	$1.4800	194,990	131,750	$1.4800	194,990	131,750	$1.4800	$1,872	196,862	$1.4800	194,990	-0.95%
Consumption Charges (Caln, West Brandywine, VA Med)													
Usage per 100 Gallons:	1,327,312	$1.4900	1,977,694	1,327,312	$1.4900	1,977,694	1,327,312	$1.4900	$18,986	1,996,680	$1.4900	1,977,694	-0.95%
Consumption Charges (St Lawrence Borough)													
Usage per 100 Gallons:	538,235	$0.4120	221,753	538,235	$0.4120	221,753	538,235	$0.4120	$2,129	223,882	$0.4120	221,753	-0.95%
Total Zone 1 Bulk WW			**2,447,212**			**2,447,212**			**23,493**	**2,470,705**		**2,451,130**	-0.79%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Zone 1a - Royersford WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge - Residential	1,068	$15.00	$16,021	1,068	15.00	$16,021	1,068	$15.00	$154	$16,175	$ 20.00	$21,361	32.06%
Service Charge - Commercial	23	$36.70	$836	23	36.70	$836	23	$36.70	8	$844	$ 45.50	$1,036	22.75%
Consumption Charges													
Usage per 100 Gallons - RES	24,580	$1.4150	34,780	24,580	$1.4150	34,780	24,580	$1.4150	$334	35,114	$2.0334	49,980	42.34%
Usage per 100 Gallons - COM	537	$0.7500	403	537	$0.7500	403	537	$0.7500	4	407	$1.0890	585	43.73%
Flat Rate (Unmetered)	120	$75.00	9,000	120	$75.00	9,000	120	$75.00	$86	9,086	$ 84.00	10,080	10.94%
Flat Rate (Unmetered, Atrium House)	232	$113.00	26,216	232	$113.00	26,216	232	$113.00	252	26,468	$ 157.00	36,424	37.62%
Total Zone 1a Bulk WW			**$87,256**			**$87,256**			**$838**	**$88,094**		**$119,466**	35.61%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Zone 1b - York WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Present Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Special Bulk WW Rate													
Consumption Charges													
Usage per 100 Gallons - Set 1	23,536,273	$0.3930	$9,249,755	23,536,273	$0.3930	$9,249,755	23,536,273	$0.4120	$93,091	$9,790,035	$0.4120	$9,696,944	-0.95%
Usage per 100 Gallons - Set 2	276,795	$0.2870	79,440	276,795	$0.2870	79,440	276,795	$0.3010	800	84,115	$0.3010	83,315	-0.95%
Total Zone 1b Bulk WW			**$9,329,195**			**$9,329,195**			**$93,891**	**$9,874,150**		**$9,780,259**	-0.95%

PENNSYLVANIA-AMERICAN WATER COMPANY
MISCELLANEOUS AND OTHER OPERATING REVENUES
WASTEWATER SSS OPERATIONS
TWELVE MONTHS ENDING JUNE 2025, 2026, AND 2027

		Per Books 06/30/2025	Adjustments	Adjusted 06/30/2025	Adjustments	06/30/2026	Adjustments	06/30/2027	Proposed 06/30/2027
523	Other WW Revenues								
	IPP Revenue	$1,117,259	($211,259)	906,000	$0	$906,000	$0	$906,000	$906,000
536	Guaranteed Revenues	0		0		0		0	0
532	Late Payment Fees	571,760	(35,543)	536,217	2,236	538,453	10,210	548,663	591,258
536	Miscellaneous Services	1,570,239		1,570,239		1,570,239		1,570,239	1,570,239
472	Rents From Property	4,670		4,670		4,670		4,670	4,670
473	Intercompany Rent	0		0		0		0	0
		$2,146,669	($35,543)	$2,111,126	$2,236	$2,113,362	$10,210	$2,123,571	$2,166,167
	Total Other Revenues	$3,263,928	($246,802)	$3,017,126	$2,236	$3,019,362	$10,210	$3,029,571	$3,072,167

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
RESIDENTIAL CLASS	(a)	(b)	(b)	(a) x (b)							
Rate Zone 1 - Most WW Areas											
Old Rate (RZ1 Most Areas)											
Service Charge	58,449	$14.30		$835,817							
Usage (100 Gallons)	5,759	$1.9494		11,227							
Usage (100 Gallons)	1,860,365	$2.8750		5,348,550							
Flat (Upper Pottsgrove)	(13)	$65.00		(825)							
Flat (Unmetered)	6,836	$106.00		724,596							
Old Rate (formerly Zone 2 Cumberland)											
Service Charge	6,065	$14.30		$86,735							
Usage (100 Gallons)	179,042	$2.4500		438,653							
Old Rate (formerly Zone 5 Valley)											
Service Charge	3,024	$14.30		$43,245							
Flat (Unmetered)	2,456	$106.00		260,366							
Usage (100 Gallons)	98,147	$2.8750		282,171							
Current Rate											
Service Charge	343,833		$15.00	$5,157,502	411,372	$6,170,575	(516)				$6,162,835
Usage (100 Gallons)	10,089,812		$2.9539	29,804,296	12,233,125	36,135,429	(16,159)				36,087,698
Flat Rate (Unmetered)	43,071		$110.00	4,737,803	52,350	5,758,537					5,758,537
Low Income (85% Discount) Tier 1	($748,072)		($12.75)	($748,072)	3,780	($48,195)					($48,195)
# of Customers			($2.5108)		112,407	(282,234)					(282,234)
Low Income (73% Discount) Tier 2	($564,785)		($10.95)	($564,785)	4,320	($47,304)					($47,304)
# of Customers			($2.1563)		128,466	(277,016)					(277,016)
Low Income (55% Discount) Tier 3	($641,579)		($8.25)	($641,579)	4,296	($35,442)					($35,442)
# of Customers			($1.6246)		127,752	(207,551)					(207,551)
						0					
Low Income (37% Discount) Tier 4	($30,127)		($5.55)	($30,127)	1,320	($7,326)					($7,326)
# of Customers			($1.0929)		39,253	(42,902)					(42,902)

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Rate Zone 1a Royersford	Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Old Rate		(b)	(b)	(a) x (b)							
Service Charge	2,438	$48.00		$117,030							
Flat (Unmetered)	16	$50.00		787							
Usage (100 Gallons)	57,174	$0.0000		0							
Usage (100 Gallons)	28,040	$0.9400		26,358							
Current Rate											
Service Charge	12,774		$15.00	$191,604	15,212	$228,176					$228,176
Flat (Unmetered)	80		$75.00	6,020	96	7,200					7,200
Usage (100 Gallons)	416,097		$1.4150	588,777	501,311	709,355					709,355
Low Income (85% Discount) Tier 1	($5,136)		($12.75)	($5,136)	84	($1,071)					($1,071)
# of Customers	7		($1.2028)		2,768	(3,330)					(3,330)
Low Income (73% Discount) Tier 2	($1,429)		($10.95)	($1,429)	24	($263)					($263)
# of Customers	2		($1.0330)		791	(817)					(817)
Low Income (55% Discount) Tier 3	($4,581)		($8.25)	($4,581)	84	($693)					($693)
# of Customers	7		($0.7783)		2,768	(2,154)					(2,154)
Low Income (37% Discount) Tier 4	($655)		($5.55)	($655)	60	($333)					($333)
# of Customers	5		($0.5236)		1,977	(1,035)					(1,035)

Rate Zone 1b York	Billing Units				Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Old Rate											
Service Charge	140,873	$18.00		$2,535,709							
Usage (100 Gallons)											
First 2000 Gallons	2,465,660	$0.0000		$0							
All Over 2000 Gallons	4,228,918	$0.9370		3,962,496							
Current Rate											
Service Charge	5		$15.00	$70	140,877	$2,113,161					$2,113,161
Usage (100 Gallons)											
First 2000 Gallons	56		$0.7500	$42	2,465,716	$1,849,287					$1,849,287
All Over 2000 Gallons	13		$2.9539	39	4,228,932	12,491,841					12,491,841
Low Income (85% Discount) Tier 1	($43,518)		($12.75)	($43,518)	984	($12,546)					($12,546)
# of Customers	82		($0.6375)		46,761	(29,810)					(29,810)
Low Income (73% Discount) Tier 2	($23,259)		($10.95)	($23,259)	696	($7,621)					($7,621)
# of Customers	58		($0.5475)		33,075	(18,108)					(18,108)
Low Income (55% Discount) Tier 3	($22,300)		($8.25)	($22,300)	780	($6,435)					($6,435)
# of Customers	65		($0.4125)		37,066	(15,290)					(15,290)
Low Income (37% Discount) Tier 4	($1,038)		($5.55)	($1,038)	216	($1,199)					($1,199)
# of Customers	18		($0.2775)		10,265	(2,848)					(2,848)

Rate Zone 1c Foster	Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Old Rate											
Unmetered (Flat Rate)	2,821	$85.00		$239,770							
Current Rate											
Unmetered (Flat Rate)	2,900		$110.00	$318,983	5,721	$629,273					$629,273
Low Income (85% Discount) Tier 1	($1,554)		($93.50)	($1,554)	24	($2,244)					($2,244)
# of Customers	2				0						
Low Income (73% Discount) Tier 2	($4,231)		($80.30)	($4,231)	120	($9,636)					($9,636)
# of Customers	10				0						
Low Income (55% Discount) Tier 3	($3,403)		($60.50)	($3,403)	108	($6,534)					($6,534)
# of Customers	9				0						
Low Income (37% Discount) Tier 4	($1,242)		($40.70)	($1,242)	84	($3,419)					($3,419)
# of Customers	7				0						

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Rate Zone 1e - Sadsbury	Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Current Rate											
Service Charge	0			$0	0	$0					$0
Unmetered (Flat Rate)	1,570		$128.33	201,426	1,570	201,426			1,130		346,491
Usage (100 Gallons)	0		$0.0000	0	0	0					0
Low Income (85% Discount) Tier 1	$0		($109.08)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					0
Low Income (73% Discount) Tier 2	$0		($93.68)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					
Low Income (55% Discount) Tier 3	$0		($70.58)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					0
Low Income (37% Discount) Tier 4	$0		($47.48)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					0

Rate Zone 1f - Farmington	Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Current Rate											
Service Charge	0			$0	0	$0					$0
Unmetered (Flat Rate)	2,780		$53.50	148,712	2,780	148,712				1,936	252,306
Usage (100 Gallons)	0		$0.0000	$0	0	0					0
Low Income (85% Discount) Tier 1	$0		($45.48)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					0
Low Income (73% Discount) Tier 2	($117)		($39.06)	($117)	12	($469)					($469)
# of Customers	1		$0.0000		296	0					0
Low Income (55% Discount) Tier 3	($235)		($29.43)	($235)	24	($706)					($706)
# of Customers	2		$0.0000		592	0					0
Low Income (37% Discount) Tier 4	$0		($19.80)	$0	0	$0					$0
# of Customers	0		$0.0000		0	0					0

Rate Zone 1g Manwalamink	Billing Units			Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Current Rate										
Service Charge	0	$ 16.92	$0	0	$0					$0
Flat Rate	0	$ 44.80	$0	0	$0					$0
Usage (100 Gallons)										
First 10,000 Gallons	0	$0.6590	$0	0	$0					$0
All Over 10,000 Gallons	0	$0.2530	0	0	0					0
Low Income (85% Discount) Tier 1	$0	($14.38)	$0	0	$0					$0
# of Customers	0	($0.5602)		0	0					0
Low Income (73% Discount) Tier 2	$0	($12.35)	$0	0	$0					$0
# of Customers	0	($0.4811)		0	0					0
Low Income (55% Discount) Tier 3	$0	($9.31)	$0	0	$0					$0
# of Customers	0	($0.3625)		0	0					0
Low Income (37% Discount) Tier 4	$0	($6.26)	$0	0	$0					$0
# of Customers	0	($0.2438)		0	0					0
AMP Program	**$125,805**		$125,805							
RESIDENTIAL REVENUES			**$54,096,502**		**$65,368,440**					**$65,561,629**
Customer Count	**52,116**									
Water Sales/Flow	**19,429,084**									

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COMMERCIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
	(a)	(b)	(b)	(a)*(b)							
Rate Zone 1 - Most Areas											
Old Rate (Most Areas)											
Service Charge	3,552	$35.00		$124,309							
Flat Rate	870	$106.00		92,198							
Upper Pottsgrove Service Charge	99	$63.60		6,294							
Cleveland-Cliffs Service Charge	(27)	$415.00		(11,373)							
Upper Pottsgrove Usage (100 Gallons)	668	$0.5653		378							
Cleveland-Cliffs Usage (100 Gallons)	4,240	$1.4000		5,936							
Usage (100 Gallons)	715,563	$2.1030		1,504,829							
Old Rate (formerly Zone 2 Cumberland)											
Service Charge	592	$35.00		$20,719							
Usage (100 Gallons)	39,327	$1.9000		74,722							
Old Rate (formerly Zone 5 Valley)											
Service Charge	22	$35.00		$784							
Service Charge	8	$73.33		604							
Unmetered	621	$106.00		65,821							
Usage (100 Gallons)											
First 3,400 Gal	2,989	$2.1030		$6,285							
All Over 3,400 Gal	0	$1.1200		0							
Rainbow Washhouse First 3,400 Gal	36	$0.0000		0							
Rainbow Washhouse All Over 3,400 Gal	2,819	$0.2100		592							
Current Rate											
Service Charge	27,100		$36.70	$994,570	31,373	$1,151,399	1,020				$1,188,833
Flat (Unmetered)	5,378		$150.00	806,731	6,869	1,030,342					1,030,342
Cleveland-Cliffs Service Charge	0		$456.50	0	(27)	(12,510)		27			0
Rainbow Washhouse Service Charge	12		$75.00	900	12	900					900
Usage (100 Gallons)	3,505,361		$2.1986	7,706,888	4,268,149	9,383,953	194,372				9,811,300
Rainbow Washhouse All Usage	18,733		$0.2226	4,170	21,588	4,805					4,805

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Rate Zone 1a - Royersford WW	**Billing Units**	**Old Rates**	**Current Rates**	**Base Year Revenue**	**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate		(b)	(b)	(a) x (b)							
Service Charge	351	$48.00		$16,848							
Flat (Unmetered)	173	$67.00		11,616							
Usage (100 Gallons)											
First 3,000 Gal	8,466	$0.0000		$0							
All Over 3,000 Gal	46,322	$0.9400		43,543							
Current Rate											
Service Charge	2,023		$36.70	$74,233	2,374	$87,115					$87,115
Flat (Unmetered)	918		$113.00	103,787	1,092	123,377					123,377
Usage (100 Gallons)	311,118		$0.7500	233,339	365,906	274,430					274,430

Rate Zone 1b - York WW					**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Minimum Charge	19,621	$18.00		$353,175							
Usage (100 Gallons)											
First 2,000 Gal	324,467	$0.0000		$0							
All Over 2,000 Gal	3,592,887	$0.9370		3,366,536							
Current Rate											
Minimum Charge	26		$36.70	$941	19,646	$721,025					$721,025
Usage (100 Gallons)											
First 2,000 Gal	466		$0.4000	$186	324,933	$129,973					$129,973
All Over 2,000 Gal	8,889		$2.1986	19,543	3,601,776	7,918,866					7,918,866

Rate Zone 1c - Foster Township WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Acquisition Sadsbury WW**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Service Charge	0	$0.00		$0							
Unmetered	18	$85.00		1,527							
Current Rate											
Flat Rate	0		$35.00	$0	0	$0					$0
Unmetered	179		$150.00	26,855	197	29,550					29,550
Usage (100 Gallons)	0		$2.1030	0	0	0					0

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Rate Zone 1e - Sadsbury	**Billing Units**	**Old Rates**	**Current Rates**	**Base Year Revenue**	**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Current Rate		(b)	(b)	(a) x (b)							
Service Charge	602		$128.33	$77,255	602	$77,255			430		$132,437
Usage (100 Gallons)											
All Usage	0		$0.0000	$0	0	$0					$0

Rate Zone 1f - Farmington	**Billing Units**	**Old Rates**	**Current Rates**	**Base Year Revenue**	**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Current Rate		(b)	(b)	(a) x (b)							
Service Charge	442		$53.50	$23,647	442	$23,647				314	$40,446
Usage (100 Gallons)	0		$0.0000	0	0	0					0

Rate Zone 1g Manwalamink	**Billing Units**			**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Current Rate										
Service Charge	0	$	16.92	$0	0	$0				$0
Flat Rate	0	$	58.00	$0	0	$0				$0
Flat Rate - Recreation Area Pool	0	$	124.29	0	0	0				0
Flat Rate - Shawnee Mountain Ski Area	0	$	426.12	0	0	0				0
Usage (100 Gallons)										
First 10,000 Gallons	0		$0.6590	$0	0	$0				$0
All Over 10,000 Gallons	0		$0.2530	0	0	0				0
COMMERCIAL REVENUES				**$15,758,388**		**$20,944,127**				**$21,493,399**
Customer Count	**3,784**									
Water Sales/Flow	**8,582,353**									

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INDUSTRIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
	(a)	(b)		(a)*(b)							
Rate Zone 1											
Old Rate (Most WW Areas)											
Service Charge	18	$35.00		$625							
Flat Rate	2	$106.00		228							
Knouse Foods	2	$8,340.00		17,944							
Penn State Special Metals	2	$2,870.00		6,175							
PSC Metals	2	$1,110.00		2,388							
Ipsco Kopper Tubilers	2	$17,240.00		25,860							
Usage (100 Gallons)	28,104	$2.1030		59,103							
Special Rate Cleveland Cliff Plate & Victory Brewin	432,190	$1.4800		639,640							
Special Rate Cleveland Cliff Plate & Victory Brewin	4	$415.00		1,572							
Special Usage Rate Cleveland Cliffs	91,036	$1.4000		127,451							
Current Rate											
Service Charge	83		$36.70	$3,051	101	$3,707					$3,707
Flat Rate	7		$150.00	1,027	9	1,350	(9)				0
Knouse Foods	10		$8,683.00	85,514	12	104,196					104,196
Penn State Special Metals	10		$2,988.00	29,427	12	35,856					35,856
PSC Metals	10		$1,156.00	11,385	12	13,872					13,872
Ipsco Kopper Tubilers	10		$17,948.00	170,506	11	197,428	1				215,376
Usage (100 Gallons)	122,635		$2.1986	269,625	150,739	331,415					331,415
Special Rate Cleveland Cliff Plate & Victory Brewin	13		$456.50	6,031	17	7,760	7				10,956
Special Usage Rate Cleveland Cliffs	0		$1.4800	0	523,226	774,374					774,374

Pennsylvania American Water Company
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Rate Zone 1a - Royersford WW	**Billing Units**	**Old Rates**	**Current Rates**	**Base Year Revenue**	**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate		(b)	(b)	(a) x (b)							
Service Charge	18	$48.00		$864							
Usage (100 Gallons)											
First 3,000 Gal	270	$0.0000		$0							
All Over 3,000 Gal	1,655	$0.9400		1,556							
Current Rate											
Service Charge	126		$36.70	$4,624	144	$5,285					$5,285
Usage (100 Gallons)	11,730		$0.7500	$8,798	13,655	$10,241					10,241

Rate Zone 1b - York WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Usage (100 Gallons)											
All Usage	5,351	$0.9370		$5,014							
New Rate											
Usage (100 Gallons)											
All Usage	106		$2.1986	$232	5,457	$11,997					$11,997

Rate Zone 1c - Foster Township	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Service Charge	2,974	$85.00		$252,801							
Current Rate											
Service Charge	2,240		$150.00	$335,981	5,214	$782,100					$782,100
INDUSTRIAL REVENUES				**$2,067,422**		**$2,279,581**					**$2,299,375**
Customer Count	**29**										
Water Sales/Flow	**693,077**										

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MUNICIPAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
	(a)	(b)		(a)*(b)							
Rate Zone 1 - Most WW Areas											
Old Rate (Most WW Areas)											
Service Charge	128	$35.00		$4,479							
Flat Rate	33	$106.00		3,534							
Special Rate Strattanville Borough	2	$6,200.00		$9,688							
Usage (100 Gallons)	83,007	$2.1030		174,565							
Old Rate (formerly Zone 2 Cumberland)											
Service Charge	19	$35.00		$674							
Unmetered	0	$110.00		0							
Unmetered	0	$82.49		$0							
Usage (100 Gallons)	1,007	$1.9000		1,914							
Old Rate (formerly Zone 5 Valley)											
Service Charge	5	$35.00		$188							
Unmetered	0	$73.33		0							
Usage (100 Gallons)	2,646	$2.1030		5,565							
Current Rate											
Service Charge	800		$36.70	$29,370	953	$34,970					$34,970
Flat (Unmetered)	237		$150.00	35,499	270	40,500					40,500
Special Rate Strattanville Borough	10		$6,426.00	67,071	12	$77,112					77,112
Usage (100 Gallons)	483,610		$2.1986	1,063,265	570,271	1,253,798					1,253,798

Rate Zone 1a - Royersford WW	Billing Units				Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Old Rate											
Service Charge	12	$48.00		$552							
Usage (100 Gallons)											
First 3,000 Gal	311	$0.0000		$0							
All Over 3,000 Gal	3,100	$0.9400		2,914							
Current Rate											
Service Charge	49		$36.70	$1,780	60	$2,202					$2,202
Usage (100 Gallons)											
All Usage	19,623		$0.7500	$14,717	23,033	$17,275					$17,275

Rate Zone 1b - York WW	Billing Units				Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
Old Rate											
Service Charge	522	$18.00		$9,391							
Usage (100 Gallons)											
First 2,000 Gal	5,053	$0.0000		$0							
All Over 2,000 Gal	192,964	$0.9370		180,807							
Current Rate											
Service Charge	0		$36.70	$0	522	$19,146					$19,146
Usage (100 Gallons)											
First 2,000 Gal	0		$0.4000	$0	5,053	$2,021					$2,021
All Over 2,000 Gal	0		$2.1986	0	192,964	424,250					424,250

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Rate Zone 1c - Foster Township	**Billing Units**	**Rates**	**Rates**	**Revenue**	**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate		(b)	(b)	(a) x (b)							
Service Charge											
Service Charge (Butler Township)	452	$15.00		$6,786							
Current Rate											
Service Charge (Butler Township)	347		$40.00	$13,868	799	31,965					$31,965

Rate Zone 1f - Farmington	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Current Rate											
Service Charge	189		$53.50	$10,112	189	$10,112				135	$17,335
Usage (100 Gallons)											
All Usage	0		$0.0000	$0	0	$0					$0

Rate Zone 1g Manwalamink	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Current Rate											
Service Charge	0		$ 16.92	$0	0	$0					$0
Flat Rate	0		$ 58.00	$0	0	$0					$0
Usage (100 Gallons)											
First 10,000 Gallons	0		$0.6590	$0	0	$0					$0
All Over 10,000 Gallons	0		$0.2530	0	0	0					0
MUNICIPAL REVENUES				**$1,636,737**		**$1,913,351**					**$1,920,574**
Customer Count	**140**										
Water Sales/Flow	**791,321**										

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BULK WW CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized Special Contract Flat Charges	Annualized Sadsbury Counts	Annualized Farmington Counts	Annualized 06/30/2025 Revenue
	(a)	(b)		(a)*(b)							
Rate Zone 1 - Most Areas											
Old Rate											
Service Charge	175	$35.00		$6,125							
Service Charge (Cain, West Brandywine, VA Med)	7	$415.00		2,811							
Usage (100 Gallons)	621	$2.1030		1,306							
Usage (100 Gallons) - Special Rate (Cleveland Cliffs & V	4,183	$1.4000		5,856							
Usage (100 Gallons) - Special Rate (Caln, West Brandyv	249,430	$1.4500		361,673							
Usage (100 Gallons) - St Lawrence Borough Usage	303,821	$0.4000		$121,529							
Current Rate											
Service Charge	110		$36.70	$4,037	285	$10,459					$10,459
Service Charge - Special Rate (Caln, West Brandywine,	38		$456.50	17,571	45	20,663					20,663
Usage (100 Gallons)	9,228		$2.1986	20,288	9,849	21,653					21,653
Usage (100 Gallons) - Special Rate (Cleveland Cliffs & V	127,567		$1.4800	188,800	131,750	194,990					194,990
Usage (100 Gallons) - Special Rate (Caln, West Brandyv	1,077,882		$1.4900	1,606,044	1,327,312	1,977,694					1,977,694
Usage (100 Gallons) - St Lawrence Borough Usage	234,414		$0.4120	$96,578	538,235	221,753					221,753
Rate Zone 1a - Royersford WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Service Charge	229	$48.00		$10,985							
Flat Rate Atrium House	2	$1,541.00		3,082							
Flat Rate	20	$50.00		1,000							
Usage (100 Gallons)											
First 5400 Gal	4,556	$0.0000		$0							
All Over 5400 Gal	692	$0.9400		650							
Current Rate											
Service Charge Residential	844		$15.00	$12,659	1,068	$16,021					$16,021
Service Charge Commercial	18		$36.70	661	23	836					836
Flat Rate Atrium House	230		$113.00	25,990	232	26,216					26,216
Flat Rate	100		$75.00	7,500	120	9,000					9,000
Usage (100 Gallons) - Residential	19,444		$1.4150	27,514	24,580	34,780					34,780
Usage (100 Gallons) - Commercial	425		$0.7500	319	537	403					403
Rate Zone 1b - York WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue at Current Rate**	**Annualized Customer Growth**	**Annualized Special Contract Flat Charges**	**Annualized Sadsbury Counts**	**Annualized Farmington Counts**	**Annualized 06/30/2025 Revenue**
Old Rate											
Usage (100 Gallons)	1,395,030	$0.3750		$523,136							
Usage (100 Gallons)	20,888,445	0.3750		7,833,167							
Usage (100 Gallons)	1,252,798	0.3750		469,799							
Usage (100 Gallons)	160,197	0.2610		41,811							
Usage (100 Gallons)	116,599	0.2740		31,948							
Current Rate											
Usage (100 Gallons) - York Bulk Set 1			$0.3930	$0	23,536,273	$9,249,755					$9,249,755
Usage (100 Gallons) - York Bulk Set 2			0.2870	0	276,795	79,440					79,440
BULK WW REVENUES				**$11,422,838**		**$11,863,663**					**$11,863,663**
Customer Count	**41**										
Water Sales/Flow	**25,845,330**										

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	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	2027 Rates if Different from Current	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Base Revenue	0.96% Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
RESIDENTIAL CLASS											
Rate Zone 1 - Most WW Areas											
Old Rate (RZ1 Most Areas)											
Service Charge											
Usage (100 Gallons)											
Usage (100 Gallons)											
Flat (Upper Pottsgrove)											
Flat (Unmetered)											
Old Rate (formerly Zone 2 Cumberland)											
Service Charge											
Usage (100 Gallons)											
Old Rate (formerly Zone 5 Valley)											
Service Charge											
Flat (Unmetered)											
Usage (100 Gallons)											
Current Rate											
Service Charge	(48)		2,568		$6,200,640		(96)		$6,199,200	$59,512	$6,258,712
Usage (100 Gallons)	(1,503)	(113,652)			35,747,541		(3,006)	(122,561)	35,376,628	339,616	35,716,244
Flat Rate (Unmetered)					5,758,537				5,758,537	55,282	5,813,819
Low Income (85% Discount) Tier 1					($48,195)				($48,195)	($463)	($48,658)
# of Customers					(282,234)				(282,234)	(2,709)	(284,943)
Low Income (73% Discount) Tier 2					($47,304)				($47,304)	($454)	($47,758)
# of Customers					(277,016)				(277,016)	(2,659)	(279,675)
Low Income (55% Discount) Tier 3					($35,442)				($35,442)	($340)	($35,782)
# of Customers					(207,551)				(207,551)	(1,992)	(209,543)
Low Income (37% Discount) Tier 4					($7,326)				($7,326)	($70)	($7,396)
# of Customers					(42,902)				(42,902)	(412)	(43,314)

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Rate Zone 1a Royersford	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Service Charge										
Flat (Unmetered)										
Usage (100 Gallons)										
Usage (100 Gallons)										
Current Rate										
Service Charge					$228,176			$228,176	$2,190	$230,366
Flat (Unmetered)					7,200			7,200	69	7,269
Usage (100 Gallons)		(4,664)			702,755		(5,029)	695,639	6,678	702,317
Low Income (85% Discount) Tier 1					($1,071)			($1,071)	($10)	($1,081)
# of Customers					(3,330)			(3,330)	(32)	(3,362)
Low Income (73% Discount) Tier 2					($263)			($263)	($3)	($266)
# of Customers					(817)			(817)	(8)	(825)
Low Income (55% Discount) Tier 3					($693)			($693)	($7)	($700)
# of Customers					(2,154)			(2,154)	(21)	(2,175)
Low Income (37% Discount) Tier 4					($333)			($333)	($3)	($336)
# of Customers					(1,035)			(1,035)	(10)	(1,045)

Rate Zone 1b York	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Service Charge										
Usage (100 Gallons)										
First 2000 Gallons										
All Over 2000 Gallons										
Current Rate										
Service Charge					$2,113,161			$2,113,161	$20,286	$2,133,447
Usage (100 Gallons)										
First 2000 Gallons		(22,938)			$1,832,084		(24,736)	$1,813,532	$17,410	$1,830,942
All Over 2000 Gallons		(39,341)			12,375,632		(42,425)	12,250,313	117,603	12,367,916
Low Income (85% Discount) Tier 1					($12,546)			($12,546)	($120)	($12,666)
# of Customers					(29,810)			(29,810)	(286)	(30,096)
Low Income (73% Discount) Tier 2					($7,621)			($7,621)	($73)	($7,694)
# of Customers					(18,108)			(18,108)	(174)	(18,282)
Low Income (55% Discount) Tier 3					($6,435)			($6,435)	($62)	($6,497)
# of Customers					(15,290)			(15,290)	(147)	(15,437)
Low Income (37% Discount) Tier 4					($1,199)			($1,199)	($12)	($1,211)
# of Customers					(2,848)			(2,848)	(27)	(2,875)

Rate Zone 1c Foster	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Unmetered (Flat Rate)										
Current Rate										
Unmetered (Flat Rate)					$629,273			$629,273	$6,041	$635,314
Low Income (85% Discount) Tier 1					($2,244)			($2,244)	($22)	($2,266)
# of Customers								0		
Low Income (73% Discount) Tier 2					($9,636)			($9,636)	($93)	($9,729)
# of Customers								0		
Low Income (55% Discount) Tier 3					($6,534)			($6,534)	($63)	($6,597)
# of Customers								0		
Low Income (37% Discount) Tier 4					($3,419)			($3,419)	($33)	($3,452)
# of Customers								0		

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Rate Zone 1e - Sadsbury	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge					$0			$0		$0
Unmetered (Flat Rate)					346,491			346,491		346,491
Usage (100 Gallons)					0			0		0
Low Income (85% Discount) Tier 1					$0			$0		$0
# of Customers					0			0		0
Low Income (73% Discount) Tier 2					$0			$0		$0
# of Customers					0			0		
Low Income (55% Discount) Tier 3					$0			$0		$0
# of Customers					0			0		0
Low Income (37% Discount) Tier 4					$0			$0		$0
# of Customers					0			0		0

Rate Zone 1f - Farmington	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge					$0			$0		$0
Unmetered (Flat Rate)					252,306			252,306		252,306
Usage (100 Gallons)					0			0		0
Low Income (85% Discount) Tier 1					$0			$0		$0
# of Customers					0			0		0
Low Income (73% Discount) Tier 2					($469)			($469)		($469)
# of Customers					0			0		
Low Income (55% Discount) Tier 3					($706)			($706)		($706)
# of Customers					0			0		0
Low Income (37% Discount) Tier 4					$0			$0		$0
# of Customers					0			0		0

Rate Zone 1g Manwalamink	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge				6,936	$117,357			$117,357		$117,357
Flat Rate				516	$23,117			$23,117		$23,117
Usage (100 Gallons)										
First 10,000 Gallons				159,716	$105,253			$105,253		$105,253
All Over 10,000 Gallons					0			0		0
Low Income (85% Discount) Tier 1					$0			$0		$0
# of Customers					0			0		0
Low Income (73% Discount) Tier 2					$0			$0		$0
# of Customers					0			0		0
Low Income (55% Discount) Tier 3					$0			$0		$0
# of Customers					0			0		0
Low Income (37% Discount) Tier 4					$0			$0		$0
# of Customers					0			0		0
AMP Program										
RESIDENTIAL REVENUES					**$65,364,992**			**$64,841,652**		**$65,456,034**
Customer Count										
Water Sales/Flow										

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COMMERCIAL CLASS	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Rate Zone 1 - Most Areas										
Old Rate (Most Areas)										
Service Charge										
Flat Rate										
Upper Pottsgrove Service Charge										
Cleveland-Cliffs Service Charge										
Upper Pottsgrove Usage (100 Gallons)										
Cleveland-Cliffs Usage (100 Gallons)										
Usage (100 Gallons)										
Old Rate (formerly Zone 2 Cumberland)										
Service Charge										
Usage (100 Gallons)										
Old Rate (formerly Zone 5 Valley)										
Service Charge										
Service Charge										
Unmetered										
Usage (100 Gallons)										
First 3,400 Gal										
All Over 3,400 Gal										
Rainbow Washhouse First 3,400 Gal										
Rainbow Washhouse All Over 3,400 Gal										
Current Rate										
Service Charge	1,389		12,907		$1,713,514	2,778		$1,815,467	$17,428	$1,832,895
Flat (Unmetered)					1,030,342			1,030,342	9,891	1,040,233
Cleveland-Cliffs Service Charge					0			0	0	0
Rainbow Washhouse Service Charge					900			900	9	909
Usage (100 Gallons)	264,689	(167,299)			10,025,422	529,379	(53,859)	11,070,899	106,281	11,177,180
Rainbow Washhouse All Usage					4,805			4,805	46	4,851

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Rate Zone 1a - Royersford WW	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rate										
Service Charge										
Flat (Unmetered)										
Usage (100 Gallons)										
First 3,000 Gal										
All Over 3,000 Gal										
Current Rate										
Service Charge					$87,115			$87,115	$836	$87,951
Flat (Unmetered)					123,377			123,377	1,184	124,561
Usage (100 Gallons)		(13,652)			264,191		(4,395)	260,895	2,505	263,400

Rate Zone 1b - York WW	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rate										
Minimum Charge										
Usage (100 Gallons)										
First 2,000 Gal										
All Over 2,000 Gal										
Current Rate										
Minimum Charge					$721,025			$721,025	$6,922	$727,947
Usage (100 Gallons)										
First 2,000 Gal		(12,123)			$125,124		(3,903)	$123,563	$1,186	$124,749
All Over 2,000 Gal		(134,380)			7,623,418		(43,261)	7,528,304	72,272	7,600,576

Rate Zone 1c - Foster Township WW	Annualized Customer Growth	Normalized Usage	Acquisition Sadsbury WW	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rate										
Service Charge										
Unmetered										
Current Rate										
Flat Rate					$0			$0	$0	$0
Unmetered					29,550			29,550	284	29,834
Usage (100 Gallons)					0			0	0	0

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Rate Zone 1e - Sadsbury	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge					$132,437			$132,437		$132,437
Usage (100 Gallons)										
All Usage					$0			$0		$0

Rate Zone 1f - Farmington	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge					$40,446			$40,446		$40,446
Usage (100 Gallons)					0			0		0

Rate Zone 1g Manwalamink	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge				6,372	$107,814			$107,814		$107,814
Flat Rate				48	$2,784			$2,784		$2,784
Flat Rate - Recreation Area Pool				0	0			0		0
Flat Rate - Shawnee Mountain Ski Area				0	0			0		0
Usage (100 Gallons)										
First 10,000 Gallons				220,448	$145,275			$145,275		$145,275
All Over 10,000 Gallons				0	0			0		0
COMMERCIAL REVENUES					**$22,177,539**			**$23,224,998**		**$23,443,842**
Customer Count										
Water Sales/Flow										

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INDUSTRIAL CLASS	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Rate Zone 1										
Old Rate (Most WW Areas)										
Service Charge										
Flat Rate										
Knouse Foods										
Penn State Special Metals										
PSC Metals										
Ipsco Kopper Tubilers										
Usage (100 Gallons)										
Special Rate Cleveland Cliff Plate & Victory Brewin										
Special Rate Cleveland Cliff Plate & Victory Brewin										
Special Usage Rate Cleveland Cliffs										
Current Rate										
Service Charge			(5)		$3,524			$3,524	$34	$3,558
Flat Rate					0			0	0	0
Knouse Foods					104,196			104,196	1,000	105,196
Penn State Special Metals					35,856			35,856	344	36,200
PSC Metals					13,872			13,872	133	14,005
Ipsco Kopper Tubilers					215,376			215,376	2,068	217,444
Usage (100 Gallons)					331,415			331,415	3,182	334,597
Special Rate Cleveland Cliff Plate & Victory Brewin					10,956			10,956	105	11,061
Special Usage Rate Cleveland Cliffs					774,374			774,374	7,434	781,808

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Rate Zone 1a - Royersford WW	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Service Charge										
Usage (100 Gallons)										
First 3,000 Gal										
All Over 3,000 Gal										
Current Rate										
Service Charge					$5,285			$5,285	$51	$5,336
Usage (100 Gallons)					10,241			10,241	98	10,339

Rate Zone 1b - York WW	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Usage (100 Gallons)										
All Usage										
New Rate										
Usage (100 Gallons)										
All Usage					$11,997			$11,997	$115	$12,112

Rate Zone 1c - Foster Township	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Service Charge										
Current Rate										
Service Charge					$782,100			$782,100	$7,508	$789,608
INDUSTRIAL REVENUES					**$2,299,192**			**$2,299,192**		**$2,321,264**
Customer Count										
Water Sales/Flow										

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

MUNICIPAL CLASS	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Rate Zone 1 - Most WW Areas										
Old Rate (Most WW Areas)										
Service Charge										
Flat Rate										
Special Rate Strattanville Borough										
Usage (100 Gallons)										
Old Rate (formerly Zone 2 Cumberland)										
Service Charge										
Unmetered										
Unmetered										
Usage (100 Gallons)										
Old Rate (formerly Zone 5 Valley)										
Service Charge										
Unmetered										
Usage (100 Gallons)										
Current Rate										
Service Charge			(5)		$34,791			$34,791	$334	$35,125
Flat (Unmetered)					40,500			40,500	389	40,889
Special Rate Strattanville Borough					77,112			77,112	740	77,852
Usage (100 Gallons)		(19,753)			1,210,369		(879)	1,208,436	11,601	1,220,037

Rate Zone 1a - Royersford WW	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rate										
Service Charge										
Usage (100 Gallons)										
First 3,000 Gal										
All Over 3,000 Gal										
Current Rate										
Service Charge					$2,202			$2,202	$21	$2,223
Usage (100 Gallons)										
All Usage		(798)			$16,677		(36)	$16,650	$160	$16,810

Rate Zone 1b - York WW	Annualized Customer Growth	Normalized Usage	Normalized EDU Counts	Acquisition Manwalamink WW	Annualized 06/30/2026 Revenue	Annualized Customer Growth	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rate										
Service Charge										
Usage (100 Gallons)										
First 2,000 Gal										
All Over 2,000 Gal										
Current Rate										
Service Charge					$19,146			$19,146	$184	$19,330
Usage (100 Gallons)										
First 2,000 Gal		(175)			$1,951		(8)	$1,948	$19	$1,967
All Over 2,000 Gal		(6,684)			409,555		(297)	408,902	3,925	412,827

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Rate Zone 1c - Foster Township	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate										
Service Charge										
Service Charge (Butler Township)										
Current Rate										
Service Charge (Butler Township)					$31,965			31,965	307	32,272

Rate Zone 1f - Farmington	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge					$17,335			$17,335		$17,335
Usage (100 Gallons)										
All Usage					$0			$0		$0

Rate Zone 1g Manwalamink	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate										
Service Charge				24	$406			$406		$406
Flat Rate				12	$696			$696		$696
Usage (100 Gallons)										
First 10,000 Gallons				830	$547			$547		$547
All Over 10,000 Gallons				0	0			0		0
MUNICIPAL REVENUES					**$1,863,252**			**$1,860,636**		**$1,878,316**
Customer Count										
Water Sales/Flow										

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

BULK WW CLASS	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**		**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Rate Zone 1 - Most Areas											
Old Rate											
Service Charge											
Service Charge (Cain, West Brandywine, VA Med)											
Usage (100 Gallons)											
Usage (100 Gallons) - Special Rate (Cleveland Cliffs & V											
Usage (100 Gallons) - Special Rate (Caln, West Brandyv											
Usage (100 Gallons) - St Lawrence Borough Usage											
Current Rate											
Service Charge					$10,459				$10,459	$100	$10,559
Service Charge - Special Rate (Caln, West Brandywine,					20,663				20,663	198	20,861
Usage (100 Gallons)					21,653				21,653	208	21,861
Usage (100 Gallons) - Special Rate (Cleveland Cliffs & V					194,990				194,990	1,872	196,862
Usage (100 Gallons) - Special Rate (Caln, West Brandyv					1,977,694				1,977,694	18,986	1,996,680
Usage (100 Gallons) - St Lawrence Borough Usage					221,753				221,753	2,129	223,882

Rate Zone 1a - Royersford WW	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**		**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate											
Service Charge											
Flat Rate Atrium House											
Flat Rate											
Usage (100 Gallons)											
First 5400 Gal											
All Over 5400 Gal											
Current Rate											
Service Charge Residential					$16,021				$16,021	$154	$16,175
Service Charge Commercial					836				836	8	844
Flat Rate Atrium House					26,216				26,216	252	26,468
Flat Rate					9,000				9,000	86	9,086
Usage (100 Gallons) - Residential					34,780				34,780	334	35,114
Usage (100 Gallons) - Commercial					403				403	4	407

Rate Zone 1b - York WW	**Annualized Customer Growth**	**Normalized Usage**	**Normalized EDU Counts**	**Acquisition Manwalamink WW**	**Annualized 06/30/2026 Revenue**	**2027 Rates if Different from Current**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate											
Usage (100 Gallons)											
Usage (100 Gallons)											
Usage (100 Gallons)											
Usage (100 Gallons)											
Usage (100 Gallons)											
Current Rate											
Usage (100 Gallons) - York Bulk Set 1					$9,249,755	$0.4120			$9,696,944	$93,091	$9,790,035
Usage (100 Gallons) - York Bulk Set 2					79,440	0.3010			83,315	800	84,115
BULK WW REVENUES					**$11,863,663**						**$12,432,949**
Customer Count											
Water Sales/Flow											

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1 RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$15.14	$20.00	$4.86	32.07%
100		18.13	23.14	5.02	27.69%
500		30.06	35.72	5.67	18.86%
1,000		44.97	51.45	6.48	14.41%
2,000		74.79	82.89	8.10	10.83%
3,000		104.61	114.34	9.73	9.30%
3,164	*	109.50	119.50	9.99	9.13%
3,500		119.52	130.06	10.54	8.82%
4,000		134.43	145.78	11.35	8.44%
5,000		164.26	177.23	12.97	7.90%
6,000		194.08	208.68	14.60	7.52%
7,000		223.90	240.12	16.22	7.24%
8,000		253.72	271.57	17.84	7.03%
9,000		283.55	303.01	19.47	6.87%
10,000		313.37	334.46	21.09	6.73%
11,000		343.19	365.91	22.71	6.62%
12,000		373.01	397.35	24.34	6.52%
13,000		402.84	428.80	25.96	6.44%
14,000		432.66	460.24	27.58	6.38%
15,000		462.48	491.69	29.21	6.32%
16,000		492.31	523.14	30.83	6.26%
17,000		522.13	554.58	32.45	6.22%
18,000		551.95	586.03	34.08	6.17%
19,000		581.77	617.47	35.70	6.14%
20,000		611.60	648.92	37.32	6.10%
21,000		641.42	680.37	38.95	6.07%
22,000		671.24	711.81	40.57	6.04%
23,000		701.06	743.26	42.19	6.02%
24,000		730.89	774.70	43.82	6.00%
25,000		760.71	806.15	45.44	5.97%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1a ROYERSFORD TOWNSHIP RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$15.14	$20.00	$4.86	32.07%
100		16.57	22.03	5.46	32.95%
500		22.29	30.17	7.88	35.36%
1,000		29.43	40.33	10.90	37.05%
2,000		43.72	60.67	16.95	38.78%
3,000		58.00	81.00	23.00	39.65%
3,164	*	60.34	84.34	23.99	39.76%
3,500		65.14	91.17	26.02	39.95%
4,000		72.29	101.34	29.05	40.18%
5,000		86.57	121.67	35.10	40.54%
6,000		100.86	142.00	41.14	40.79%
7,000		115.14	162.34	47.19	40.99%
8,000		129.43	182.67	53.24	41.13%
9,000		143.72	203.01	59.29	41.25%
10,000		158.00	223.34	65.34	41.35%
11,000		172.29	243.67	71.39	41.43%
12,000		186.57	264.01	77.43	41.50%
13,000		200.86	284.34	83.48	41.56%
14,000		215.15	304.68	89.53	41.61%
15,000		229.43	325.01	95.58	41.66%
16,000		243.72	345.34	101.63	41.70%
17,000		258.00	365.68	107.67	41.73%
18,000		272.29	386.01	113.72	41.77%
19,000		286.57	406.35	119.77	41.79%
20,000		300.86	426.68	125.82	41.82%
21,000		315.15	447.01	131.87	41.84%
22,000		329.43	467.35	137.92	41.86%
23,000		343.72	487.68	143.96	41.88%
24,000		358.00	508.02	150.01	41.90%
25,000		372.29	528.35	156.06	41.92%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1b YORK TOWNSHIP RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$15.14	$20.00	$4.86	32.07%
100		15.90	21.73	5.83	36.68%
500		18.93	28.67	9.74	51.47%
1,000		22.72	37.35	14.63	64.40%
2,000		30.29	54.69	24.40	80.57%
3,000		60.11	86.14	26.03	43.30%
3,164	*	65.00	91.29	26.29	40.45%
3,500		75.02	101.86	26.84	35.77%
4,000		89.93	117.58	27.65	30.74%
5,000		119.76	149.03	29.27	24.44%
6,000		149.58	180.47	30.90	20.66%
7,000		179.40	211.92	32.52	18.13%
8,000		209.22	243.37	34.14	16.32%
9,000		239.05	274.81	35.77	14.96%
10,000		268.87	306.26	37.39	13.91%
11,000		298.69	337.70	39.01	13.06%
12,000		328.51	369.15	40.64	12.37%
13,000		358.34	400.60	42.26	11.79%
14,000		388.16	432.04	43.88	11.31%
15,000		417.98	463.49	45.51	10.89%
16,000		447.80	494.93	47.13	10.52%
17,000		477.63	526.38	48.75	10.21%
18,000		507.45	557.83	50.38	9.93%
19,000		537.27	589.27	52.00	9.68%
20,000		567.09	620.72	53.62	9.46%
21,000		596.92	652.16	55.25	9.26%
22,000		626.74	683.61	56.87	9.07%
23,000		656.56	715.06	58.49	8.91%
24,000		686.38	746.50	60.12	8.76%
25,000		716.21	777.95	61.74	8.62%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1c FOSTER TOWNSHIP RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$111.06	$120.00	$8.94	8.05%
100		111.06	120.00	8.94	8.05%
500		111.06	120.00	8.94	8.05%
1,000		111.06	120.00	8.94	8.05%
2,000		111.06	120.00	8.94	8.05%
3,000		111.06	120.00	8.94	8.05%
3,164	*	111.06	120.00	8.94	8.05%
3,500		111.06	120.00	8.94	8.05%
4,000		111.06	120.00	8.94	8.05%
5,000		111.06	120.00	8.94	8.05%
6,000		111.06	120.00	8.94	8.05%
7,000		111.06	120.00	8.94	8.05%
8,000		111.06	120.00	8.94	8.05%
9,000		111.06	120.00	8.94	8.05%
10,000		111.06	120.00	8.94	8.05%
11,000		111.06	120.00	8.94	8.05%
12,000		111.06	120.00	8.94	8.05%
13,000		111.06	120.00	8.94	8.05%
14,000		111.06	120.00	8.94	8.05%
15,000		111.06	120.00	8.94	8.05%
16,000		111.06	120.00	8.94	8.05%
17,000		111.06	120.00	8.94	8.05%
18,000		111.06	120.00	8.94	8.05%
19,000		111.06	120.00	8.94	8.05%
20,000		111.06	120.00	8.94	8.05%
21,000		111.06	120.00	8.94	8.05%
22,000		111.06	120.00	8.94	8.05%
23,000		111.06	120.00	8.94	8.05%
24,000		111.06	120.00	8.94	8.05%
25,000		111.06	120.00	8.94	8.05%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1e SADSBURY RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$128.33	$128.33	$0.00	0.00%
100		128.33	128.33	0.00	0.00%
500		128.33	128.33	0.00	0.00%
1,000		128.33	128.33	0.00	0.00%
2,000		128.33	128.33	0.00	0.00%
3,000		128.33	128.33	0.00	0.00%
3,164	*	128.33	128.33	0.00	0.00%
3,500		128.33	128.33	0.00	0.00%
4,000		128.33	128.33	0.00	0.00%
5,000		128.33	128.33	0.00	0.00%
6,000		128.33	128.33	0.00	0.00%
7,000		128.33	128.33	0.00	0.00%
8,000		128.33	128.33	0.00	0.00%
9,000		128.33	128.33	0.00	0.00%
10,000		128.33	128.33	0.00	0.00%
11,000		128.33	128.33	0.00	0.00%
12,000		128.33	128.33	0.00	0.00%
13,000		128.33	128.33	0.00	0.00%
14,000		128.33	128.33	0.00	0.00%
15,000		128.33	128.33	0.00	0.00%
16,000		128.33	128.33	0.00	0.00%
17,000		128.33	128.33	0.00	0.00%
18,000		128.33	128.33	0.00	0.00%
19,000		128.33	128.33	0.00	0.00%
20,000		128.33	128.33	0.00	0.00%
21,000		128.33	128.33	0.00	0.00%
22,000		128.33	128.33	0.00	0.00%
23,000		128.33	128.33	0.00	0.00%
24,000		128.33	128.33	0.00	0.00%
25,000		128.33	128.33	0.00	0.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1f FARMINGTON RESIDENTIAL - MONTHLY
1 EDU PER 4000 GALLONS to 5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$53.50	$20.00	($33.50)	-62.62%
100		53.50	21.73	(31.77)	-59.37%
500		53.50	28.67	(24.83)	-46.41%
1,000		53.50	37.35	(16.16)	-30.20%
2,000		53.50	54.69	1.19	2.22%
3,000		53.50	72.04	18.54	34.64%
3,164	*	53.50	74.88	21.38	39.96%
3,500		53.50	80.71	27.21	50.86%
4,000		53.50	89.38	35.88	67.07%
5,000		53.50	106.73	53.23	99.49%
6,000		53.50	124.07	70.57	131.91%
7,000		53.50	141.42	87.92	164.33%
8,000		107.00	158.76	51.76	48.37%
9,000		107.00	176.11	69.11	64.58%
10,000		107.00	193.45	86.45	80.79%
11,000		107.00	210.80	103.80	97.00%
12,000		160.50	228.14	67.64	42.14%
13,000		160.50	245.49	84.99	52.95%
14,000		160.50	262.83	102.33	63.76%
15,000		160.50	280.18	119.68	74.56%
16,000		214.00	297.52	83.52	39.03%
17,000		214.00	314.87	100.87	47.13%
18,000		214.00	332.21	118.21	55.24%
19,000		214.00	349.56	135.56	63.34%
20,000		267.50	366.90	99.40	37.16%
21,000		267.50	384.25	116.75	43.64%
22,000		267.50	401.59	134.09	50.13%
23,000		267.50	418.94	151.44	56.61%
24,000		321.00	436.28	115.28	35.91%
25,000		321.00	453.63	132.63	41.32%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1g MANWALAMINK RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$16.92	$18.60	$1.68	9.93%
100		17.58	19.32	1.75	9.93%
500		20.22	22.22	2.01	9.92%
1,000		23.51	25.84	2.33	9.91%
2,000		30.10	33.08	2.98	9.90%
3,000		36.69	40.32	3.63	9.89%
3,164	*	37.77	41.51	3.74	9.89%
3,500		39.99	43.94	3.96	9.89%
4,000		43.28	47.56	4.28	9.89%
5,000		49.87	54.80	4.93	9.89%
6,000		56.46	62.04	5.58	9.88%
7,000		63.05	69.28	6.23	9.88%
8,000		69.64	76.52	6.88	9.88%
9,000		76.23	83.76	7.53	9.88%
10,000		82.82	91.00	8.18	9.88%
11,000		85.35	93.53	8.18	9.58%
12,000		87.88	96.06	8.18	9.31%
13,000		90.41	98.59	8.18	9.05%
14,000		92.94	101.12	8.18	8.80%
15,000		95.47	103.65	8.18	8.57%
16,000		98.00	106.18	8.18	8.35%
17,000		100.53	108.71	8.18	8.14%
18,000		103.06	111.24	8.18	7.94%
19,000		105.59	113.77	8.18	7.75%
20,000		108.12	116.30	8.18	7.57%
21,000		110.65	118.83	8.18	7.39%
22,000		113.18	121.36	8.18	7.23%
23,000		115.71	123.89	8.18	7.07%
24,000		118.24	126.42	8.18	6.92%
25,000		120.77	128.95	8.18	6.77%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1 COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$37.05	$45.50	$8.45	22.80%
100		39.27	47.84	8.57	21.82%
500		48.15	57.21	9.06	18.81%
1,000		59.25	68.92	9.67	16.32%
2,000		81.45	92.33	10.89	13.37%
3,000		103.64	115.75	12.11	11.68%
3,500		114.74	127.46	12.72	11.08%
4,000		125.84	139.17	13.33	10.59%
5,000		148.04	162.59	14.55	9.83%
6,000		170.23	186.00	15.77	9.26%
7,000		192.43	209.42	16.99	8.83%
8,000		214.63	232.84	18.21	8.48%
9,000		236.83	256.25	19.43	8.20%
10,000		259.02	279.67	20.65	7.97%
16,000		392.21	420.17	27.97	7.13%
20,000		480.99	513.84	32.85	6.83%
20,802	*	498.80	532.62	33.82	6.78%
21,000		503.19	537.26	34.07	6.77%
22,000		525.39	560.67	35.29	6.72%
23,000		547.58	584.09	36.51	6.67%
24,000		569.78	607.51	37.73	6.62%
25,000		591.98	630.93	38.95	6.58%
26,000		614.18	654.34	40.17	6.54%
27,000		636.37	677.76	41.39	6.50%
28,000		658.57	701.18	42.61	6.47%
29,000		680.77	724.59	43.83	6.44%
30,000		702.96	748.01	45.05	6.41%
35,000		813.95	865.10	51.15	6.28%
45,000		1,035.92	1,099.27	63.34	6.11%
55,000		1,257.89	1,333.44	75.54	6.01%
65,000		1,479.86	1,567.61	87.74	5.93%
75,000		1,701.83	1,801.78	99.94	5.87%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1a ROYERSFORD TOWNSHIP COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$37.05	$45.50	$8.45	22.80%
100		37.81	46.59	8.78	23.22%
500		40.84	50.95	10.11	24.75%
1,000		44.62	56.39	11.77	26.37%
2,000		52.20	67.28	15.08	28.90%
3,000		59.77	78.17	18.40	30.79%
3,500		63.55	83.62	20.06	31.56%
4,000		67.34	89.06	21.72	32.25%
5,000		74.91	99.95	25.04	33.42%
6,000		82.48	110.84	28.36	34.38%
7,000		90.06	121.73	31.67	35.17%
8,000		97.63	132.62	34.99	35.84%
9,000		105.20	143.51	38.31	36.42%
10,000		112.77	154.40	41.63	36.91%
16,000		158.20	219.74	61.54	38.90%
20,000		188.49	263.30	74.81	39.69%
20,802	*	194.57	272.03	77.47	39.82%
21,000		196.06	274.19	78.13	39.85%
22,000		203.64	285.08	81.44	39.99%
23,000		211.21	295.97	84.76	40.13%
24,000		218.78	306.86	88.08	40.26%
25,000		226.35	317.75	91.40	40.38%
26,000		233.92	328.64	94.72	40.49%
27,000		241.50	339.53	98.03	40.59%
28,000		249.07	350.42	101.35	40.69%
29,000		256.64	361.31	104.67	40.78%
30,000		264.21	372.20	107.99	40.87%
35,000		302.07	426.65	124.58	41.24%
45,000		377.79	535.55	157.76	41.76%
55,000		453.51	644.45	190.94	42.10%
65,000		529.23	753.35	224.12	42.35%
75,000		604.95	862.25	257.30	42.53%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1b YORK TOWNSHIP COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$37.05	$45.50	$8.45	22.80%
100		37.46	47.84	10.39	27.73%
500		39.07	57.21	18.14	46.42%
1,000		41.09	68.92	27.83	67.72%
2,000		45.13	92.33	47.20	104.60%
3,000		67.33	115.75	48.42	71.93%
3,500		78.42	127.46	49.03	62.52%
4,000		89.52	139.17	49.64	55.45%
5,000		111.72	162.59	50.86	45.53%
6,000		133.92	186.00	52.08	38.89%
7,000		156.11	209.42	53.30	34.14%
8,000		178.31	232.84	54.52	30.58%
9,000		200.51	256.25	55.74	27.80%
10,000		222.71	279.67	56.96	25.58%
16,000		355.89	420.17	64.28	18.06%
20,000		444.68	513.84	69.16	15.55%
20,802	*	462.48	532.62	70.14	15.17%
21,000		466.87	537.26	70.38	15.08%
22,000		489.07	560.67	71.60	14.64%
23,000		511.27	584.09	72.82	14.24%
24,000		533.46	607.51	74.04	13.88%
25,000		555.66	630.93	75.26	13.54%
26,000		577.86	654.34	76.48	13.24%
27,000		600.06	677.76	77.70	12.95%
28,000		622.25	701.18	78.92	12.68%
29,000		644.45	724.59	80.14	12.44%
30,000		666.65	748.01	81.36	12.20%
35,000		777.63	865.10	87.46	11.25%
45,000		999.60	1,099.27	99.66	9.97%
55,000		1,221.57	1,333.44	111.86	9.16%
65,000		1,443.54	1,567.61	124.06	8.59%
75,000		1,665.51	1,801.78	136.26	8.18%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1c FOSTER TOWNSHIP COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$151.44	$162.00	$10.56	6.97%
100		151.44	162.00	10.56	6.97%
500		151.44	162.00	10.56	6.97%
1,000		151.44	162.00	10.56	6.97%
2,000		151.44	162.00	10.56	6.97%
3,000		151.44	162.00	10.56	6.97%
3,500		151.44	162.00	10.56	6.97%
4,000		151.44	162.00	10.56	6.97%
5,000		151.44	162.00	10.56	6.97%
6,000		151.44	162.00	10.56	6.97%
7,000		151.44	162.00	10.56	6.97%
8,000		151.44	162.00	10.56	6.97%
9,000		151.44	162.00	10.56	6.97%
10,000		151.44	162.00	10.56	6.97%
16,000		151.44	162.00	10.56	6.97%
20,000		151.44	162.00	10.56	6.97%
20,802	*	151.44	162.00	10.56	6.97%
21,000		151.44	162.00	10.56	6.97%
22,000		151.44	162.00	10.56	6.97%
23,000		151.44	162.00	10.56	6.97%
24,000		151.44	162.00	10.56	6.97%
25,000		151.44	162.00	10.56	6.97%
26,000		151.44	162.00	10.56	6.97%
27,000		151.44	162.00	10.56	6.97%
28,000		151.44	162.00	10.56	6.97%
29,000		151.44	162.00	10.56	6.97%
30,000		151.44	162.00	10.56	6.97%
35,000		151.44	162.00	10.56	6.97%
45,000		151.44	162.00	10.56	6.97%
55,000		151.44	162.00	10.56	6.97%
65,000		151.44	162.00	10.56	6.97%
75,000		151.44	162.00	10.56	6.97%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1e SADSBURY COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$128.33	$162.00	$33.67	26.24%
100		128.33	162.00	33.67	26.24%
500		128.33	162.00	33.67	26.24%
1,000		128.33	162.00	33.67	26.24%
2,000		128.33	162.00	33.67	26.24%
3,000		128.33	162.00	33.67	26.24%
3,500		128.33	162.00	33.67	26.24%
4,000		128.33	162.00	33.67	26.24%
5,000		128.33	162.00	33.67	26.24%
6,000		128.33	162.00	33.67	26.24%
7,000		128.33	162.00	33.67	26.24%
8,000		128.33	162.00	33.67	26.24%
9,000		128.33	162.00	33.67	26.24%
10,000		128.33	162.00	33.67	26.24%
16,000		128.33	162.00	33.67	26.24%
20,000		128.33	162.00	33.67	26.24%
20,802	*	128.33	162.00	33.67	26.24%
21,000		128.33	162.00	33.67	26.24%
22,000		128.33	162.00	33.67	26.24%
23,000		128.33	162.00	33.67	26.24%
24,000		128.33	162.00	33.67	26.24%
25,000		128.33	162.00	33.67	26.24%
26,000		128.33	162.00	33.67	26.24%
27,000		128.33	162.00	33.67	26.24%
28,000		128.33	162.00	33.67	26.24%
29,000		128.33	162.00	33.67	26.24%
30,000		128.33	162.00	33.67	26.24%
35,000		128.33	162.00	33.67	26.24%
45,000		128.33	162.00	33.67	26.24%
55,000		128.33	162.00	33.67	26.24%
65,000		128.33	162.00	33.67	26.24%
75,000		128.33	162.00	33.67	26.24%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1f FARMINGTON COMMERCIAL - MONTHLY
1 EDU PER 4000 GALLONS to 5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$53.50	$53.50	$0.00	0.00%
100		53.50	55.04	1.54	2.88%
500		53.50	61.20	7.70	14.39%
1,000		53.50	68.90	15.40	28.79%
2,000		53.50	84.30	30.80	57.57%
3,000		53.50	99.70	46.20	86.36%
3,500		53.50	107.40	53.90	100.75%
4,000		53.50	115.10	61.60	115.14%
5,000		53.50	130.50	77.00	143.93%
6,000		53.50	145.90	92.40	172.71%
7,000		53.50	161.30	107.80	201.50%
8,000		107.00	176.70	69.70	65.14%
9,000		107.00	192.10	85.10	79.53%
10,000		107.00	207.50	100.50	93.93%
16,000		214.00	299.90	85.90	40.14%
20,000		267.50	361.50	94.00	35.14%
20,802	*	267.50	373.85	106.35	39.76%
21,000		267.50	376.90	109.40	40.90%
22,000		267.50	392.30	124.80	46.65%
23,000		267.50	407.70	140.20	52.41%
24,000		321.00	423.10	102.10	31.81%
25,000		321.00	438.50	117.50	36.60%
26,000		321.00	453.90	132.90	41.40%
27,000		321.00	469.30	148.30	46.20%
28,000		374.50	484.70	110.20	29.43%
29,000		374.50	500.10	125.60	33.54%
30,000		374.50	515.50	141.00	37.65%
35,000		428.00	592.50	164.50	38.43%
45,000		588.50	746.50	158.00	26.85%
55,000		695.50	900.50	205.00	29.48%
65,000		856.00	1,054.50	198.50	23.19%
75,000		963.00	1,208.50	245.50	25.49%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1g MANWALAMINK COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$16.92	$18.60	$1.68	9.93%
100		17.58	19.32	1.75	9.93%
500		20.22	22.22	2.01	9.92%
1,000		23.51	25.84	2.33	9.91%
2,000		30.10	33.08	2.98	9.90%
3,000		36.69	40.32	3.63	9.89%
3,500		39.99	43.94	3.96	9.89%
4,000		43.28	47.56	4.28	9.89%
5,000		49.87	54.80	4.93	9.89%
6,000		56.46	62.04	5.58	9.88%
7,000		63.05	69.28	6.23	9.88%
8,000		69.64	76.52	6.88	9.88%
9,000		76.23	83.76	7.53	9.88%
10,000		82.82	91.00	8.18	9.88%
16,000		98.00	107.68	9.68	9.88%
20,000		108.12	118.80	10.68	9.88%
20,802	*	110.15	121.03	10.88	9.88%
21,000		110.65	121.58	10.93	9.88%
22,000		113.18	124.36	11.18	9.88%
23,000		115.71	127.14	11.43	9.88%
24,000		118.24	129.92	11.68	9.88%
25,000		120.77	132.70	11.93	9.88%
26,000		123.30	135.48	12.18	9.88%
27,000		125.83	138.26	12.43	9.88%
28,000		128.36	141.04	12.68	9.88%
29,000		130.89	143.82	12.93	9.88%
30,000		133.42	146.60	13.18	9.88%
35,000		146.07	160.50	14.43	9.88%
45,000		171.37	188.30	16.93	9.88%
55,000		196.67	216.10	19.43	9.88%
65,000		221.97	243.90	21.93	9.88%
75,000		247.27	271.70	24.43	9.88%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1 INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$37.05	$45.50	$8.45	22.80%
1,000		59.25	68.92	9.67	16.32%
2,000		81.45	92.33	10.89	13.37%
3,000		103.64	115.75	12.11	11.68%
4,000		125.84	139.17	13.33	10.59%
5,000		148.04	162.59	14.55	9.83%
10,000		259.02	279.67	20.65	7.97%
16,000		392.21	420.17	27.97	7.13%
20,000		480.99	513.84	32.85	6.83%
30,000		702.96	748.01	45.05	6.41%
40,000		924.93	982.18	57.25	6.19%
50,000		1,146.91	1,216.35	69.44	6.05%
60,000		1,368.88	1,450.52	81.64	5.96%
70,000		1,590.85	1,684.69	93.84	5.90%
80,000		1,812.82	1,918.86	106.04	5.85%
90,000		2,034.79	2,153.03	118.24	5.81%
100,000		2,256.76	2,387.20	130.44	5.78%
200,000		4,476.47	4,728.90	252.43	5.64%
300,000		6,696.17	7,070.60	374.43	5.59%
400,000		8,915.88	9,412.30	496.42	5.57%
500,000		11,135.59	11,754.00	618.41	5.55%
600,000		13,355.29	14,095.70	740.41	5.54%
647,754	*	14,415.29	15,213.96	798.67	5.54%
700,000		15,575.00	16,437.40	862.40	5.54%
800,000		17,794.70	18,779.10	984.40	5.53%
900,000		20,014.41	21,120.80	1,106.39	5.53%
1,000,000		22,234.12	23,462.50	1,228.38	5.52%
1,100,000		24,453.82	25,804.20	1,350.38	5.52%
1,200,000		26,673.53	28,145.90	1,472.37	5.52%
1,300,000		28,893.24	30,487.60	1,594.36	5.52%
1,400,000		31,112.94	32,829.30	1,716.36	5.52%
1,500,000		33,332.65	35,171.00	1,838.35	5.52%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1a ROYERSFORD TOWNSHIP INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$37.05	$45.50	$8.45	22.80%
1,000		44.62	56.39	11.77	26.37%
2,000		52.20	67.28	15.08	28.90%
3,000		59.77	78.17	18.40	30.79%
4,000		67.34	89.06	21.72	32.25%
5,000		74.91	99.95	25.04	33.42%
10,000		112.77	154.40	41.63	36.91%
16,000		158.20	219.74	61.54	38.90%
20,000		188.49	263.30	74.81	39.69%
30,000		264.21	372.20	107.99	40.87%
40,000		339.93	481.10	141.17	41.53%
50,000		415.65	590.00	174.35	41.95%
60,000		491.37	698.90	207.53	42.23%
70,000		567.09	807.80	240.71	42.45%
80,000		642.81	916.70	273.89	42.61%
90,000		718.53	1,025.60	307.07	42.74%
100,000		794.25	1,134.50	340.25	42.84%
200,000		1,551.45	2,223.50	672.05	43.32%
300,000		2,308.65	3,312.50	1,003.85	43.48%
400,000		3,065.85	4,401.50	1,335.65	43.57%
500,000		3,823.05	5,490.50	1,667.45	43.62%
600,000		4,580.25	6,579.50	1,999.25	43.65%
647,754	*	4,941.85	7,099.54	2,157.70	43.66%
700,000		5,337.45	7,668.50	2,331.05	43.67%
800,000		6,094.65	8,757.50	2,662.85	43.69%
900,000		6,851.85	9,846.50	2,994.65	43.71%
1,000,000		7,609.05	10,935.50	3,326.45	43.72%
1,100,000		8,366.25	12,024.50	3,658.25	43.73%
1,200,000		9,123.45	13,113.50	3,990.05	43.73%
1,300,000		9,880.65	14,202.50	4,321.85	43.74%
1,400,000		10,637.85	15,291.50	4,653.65	43.75%
1,500,000		11,395.05	16,380.50	4,985.45	43.75%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1b YORK TOWNSHIP INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$0.00	$45.50	$45.50	0.00%
1,000		22.20	68.92	46.72	210.48%
2,000		44.39	92.33	47.94	107.99%
3,000		66.59	115.75	49.16	73.82%
4,000		88.79	139.17	50.38	56.74%
5,000		110.99	162.59	51.60	46.49%
10,000		221.97	279.67	57.70	25.99%
16,000		355.15	420.17	65.02	18.31%
20,000		443.94	513.84	69.90	15.75%
30,000		665.91	748.01	82.10	12.33%
40,000		887.88	982.18	94.30	10.62%
50,000		1,109.85	1,216.35	106.50	9.60%
60,000		1,331.82	1,450.52	118.70	8.91%
70,000		1,553.79	1,684.69	130.90	8.42%
80,000		1,775.77	1,918.86	143.09	8.06%
90,000		1,997.74	2,153.03	155.29	7.77%
100,000		2,219.71	2,387.20	167.49	7.55%
200,000		4,439.41	4,728.90	289.49	6.52%
300,000		6,659.12	7,070.60	411.48	6.18%
400,000		8,878.83	9,412.30	533.47	6.01%
500,000		11,098.53	11,754.00	655.47	5.91%
600,000		13,318.24	14,095.70	777.46	5.84%
647,754	*	14,378.24	15,213.96	835.72	5.81%
700,000		15,537.95	16,437.40	899.45	5.79%
800,000		17,757.65	18,779.10	1,021.45	5.75%
900,000		19,977.36	21,120.80	1,143.44	5.72%
1,000,000		22,197.07	23,462.50	1,265.43	5.70%
1,100,000		24,416.77	25,804.20	1,387.43	5.68%
1,200,000		26,636.48	28,145.90	1,509.42	5.67%
1,300,000		28,856.19	30,487.60	1,631.41	5.65%
1,400,000		31,075.89	32,829.30	1,753.41	5.64%
1,500,000		33,295.60	35,171.00	1,875.40	5.63%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RATE ZONE 1c FOSTER TOWNSHIP INDUSTRIAL - MONTHLY
PER EDU

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$151.44	$162.00	$10.56	6.97%
1,000		151.44	162.00	10.56	6.97%
2,000		151.44	162.00	10.56	6.97%
3,000		151.44	162.00	10.56	6.97%
4,000		151.44	162.00	10.56	6.97%
5,000		151.44	162.00	10.56	6.97%
10,000		151.44	162.00	10.56	6.97%
16,000		151.44	162.00	10.56	6.97%
20,000		151.44	162.00	10.56	6.97%
30,000		151.44	162.00	10.56	6.97%
40,000		151.44	162.00	10.56	6.97%
50,000		151.44	162.00	10.56	6.97%
60,000		151.44	162.00	10.56	6.97%
70,000		151.44	162.00	10.56	6.97%
80,000		151.44	162.00	10.56	6.97%
90,000		151.44	162.00	10.56	6.97%
100,000		151.44	162.00	10.56	6.97%
200,000		151.44	162.00	10.56	6.97%
300,000		151.44	162.00	10.56	6.97%
400,000		151.44	162.00	10.56	6.97%
500,000		151.44	162.00	10.56	6.97%
600,000		151.44	162.00	10.56	6.97%
647,754	*	151.44	162.00	10.56	6.97%
700,000		151.44	162.00	10.56	6.97%
800,000		151.44	162.00	10.56	6.97%
900,000		151.44	162.00	10.56	6.97%
1,000,000		151.44	162.00	10.56	6.97%
1,100,000		151.44	162.00	10.56	6.97%
1,200,000		151.44	162.00	10.56	6.97%
1,300,000		151.44	162.00	10.56	6.97%
1,400,000		151.44	162.00	10.56	6.97%
1,500,000		151.44	162.00	10.56	6.97%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%.
Bill at proposed rate was calculated using DSIC rate @ 0.00%.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Rate Zone	Residential	Commercial	Industrial	Municipal	Bulk	Total Revenues
Present Rate Application						
Zone 2	$12,467,398	$4,111,001	$64,914	$477,548	$8,995,477	$26,116,339
Zone 2a - Scranton WW	34,910,196	19,448,656	2,530,682	772,052	1,359,018	59,020,603
	$47,377,595	$23,559,657	$2,595,596	$1,249,600	$10,354,495	$85,136,943
IPP Surcharge						150,000
Other Revenues						471,648
Total WW CSS	$47,377,595	$23,559,657	$2,595,596	$1,249,600	$10,354,495	$85,758,591
Proposed Rate Application						
Zone 2	$14,952,089	$4,929,561	$77,528	$571,419	$8,909,942	$29,440,539
Zone 2a - Scranton WW	34,909,800	19,448,640	2,530,716	772,061	1,359,019	59,020,236
Total WW CSS	$49,861,889	$24,378,201	$2,608,244	$1,343,480	$10,268,961	$88,460,775
IPP Surcharge						150,000
Other Revenues						489,708
Total WW CSS	$49,861,889	$24,378,201	$2,608,244	$1,343,480	$10,268,961	$89,100,484
Change in Revenues	$2,484,294	$818,544	$12,648	$93,880	($85,534)	$3,341,893
% Change in Revenues	5.24%	3.47%	0.49%	7.51%	-0.83%	3.90%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Residential Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 2	3,887,287	$12,524,007	3,853,247	$12,436,606	3,818,497	$118,549	$12,467,398	$14,952,089	19.9%
Zone 2a - Scranton WW	11,056,897	34,713,753	10,997,986	34,586,057	10,974,963	331,950	34,910,196	34,909,800	0.0%
Total Residential	14,944,183	$47,237,760	14,851,233	$47,022,663	14,793,459	$450,500	$47,377,595	$49,861,889	5.2%

Zone 2	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	138,226	$20.00	$2,764,516	138,238	$20.00	$2,764,756	138,313	$20.00	$26,556	$2,792,812	$25.00	$3,461,570	23.8%
Consumption Charges													
Usage (in 100 Gallons)	3,886,947	$2.6117	$10,151,539	3,887,287	$2.6117	$10,152,426	3,853,247	$2.6117	$96,610	$10,160,135	$3.1340	$11,967,169	18.9%
Winter Average Usage (1)							4,274,608						
Flat Rate (Unmetered)	333	$104.00	$34,680	333	$104.00	$34,680	333	$104.00	$333	$35,013	$124.00	$41,349	18.1%
Low Income:													
Low Income Discount Tier 1			($142,013)			($142,013)			($1,363)	($143,376)		($171,933)	19.9%
Low Income Discount Tier 2			(155,524)			(155,524)			(1,493)	(157,017)		(188,292)	19.9%
Low Income Discount Tier 3			(109,159)			(109,159)			(1,048)	(110,207)		(132,157)	19.9%
Low Income Discount Tier 4			(21,159)			(21,159)			(203)	(21,362)		(25,617)	19.9%
Adjustment (2):													
Service Charge	12	$20.00	$240	75	$20.00	$1,500	150	$20.00	$29	$3,029			
Consumption Charges													
Usage (in 100 Gallons)	340	$2.6117	887	2,123	$2.6117	5,546	4,247	$2.6117	106	11,197			
Adjustment (3):													
Consumption Charges													
Usage (in 100 Gallons)				(36,163)	$2.6117	($94,447)	(38,997)	$2.6117	($978)	($102,826)			
Total Zone 2 Residential			**$12,524,007**			**$12,436,606**			**$118,549**	**$12,467,398**		**$14,952,089**	19.9%

Note (1): Winter Average Usage not utilized. In the Company's proposal, if actual usage falls below winter-average usage, the actual usage will be utilized for billing.
Note (2): Adjustment to reflect the change in revenue brought about by customer growth (loss)
Note (3): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO RESIDENTIAL CLASS BILL ANALYSIS

Zone 2a - Scranton WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge Per EDU	352,420	$20.00	$7,048,405	353,116	$20.00	$7,062,325	354,424	$20.00	$68,049	$7,156,534	$20.19	$7,208,643	0.0%
Consumption Charges													
Usage (in 100 Gallons)	11,033,511	$2.6117	$28,816,220	11,056,897	$2.6117	$28,877,297	10,997,986	$2.6117	$275,745	$28,999,186	$2.6368	$28,938,782	0.0%
Winter Average Usage							10,658,806						
Flat Rate per EDU (Unmetered)	132	$104.00	$13,733	132	$104.00	$13,733	132	$104.00	$132	$13,865	$105.00	$13,865	0.0%
Low Income:													
Low Income Discount Tier 1			($388,219)			($388,219)			($3,727)	($391,946)		($391,942)	0.0%
Low Income Discount Tier 2			(429,691)			(429,691)			(4,125)	(433,816)		(433,812)	0.0%
Low Income Discount Tier 3			(359,338)			(359,338)			(3,450)	(362,788)		(362,784)	0.0%
Low Income Discount Tier 4			(62,354)			(62,354)			(599)	(62,953)		(62,952)	0.0%
Adjustment (1):													
Service Charge Per EDU	696	$20.00	$13,920	1,308	$20.00	$26,160	2,616	$20.00	$502	$52,822			
Consumption Charges													
Usage (in 100 Gallons)	23,386	$2.6117	61,077	43,950	$2.6117	114,783	87,899	$2.6117	2,204	231,771			
Adjustment (2):													
Consumption Charges													
Usage (in 100 Gallons)				(102,860)	$2.6117	($268,639)	(110,923)	$2.6117	($2,781)	($292,479)			
Total Zone 2a Residential			**$34,713,753**			**$34,586,057**			**$331,950**	**$34,910,196**		**$34,909,800**	0.0%

Note (1): Adjustment to reflect the change in revenue brought about by customer growth (loss)
Note (2): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Commercial Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2025 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 2	1,788,016	$4,289,114	1,717,249	$4,137,158	1,687,659	$39,090	$4,111,001	$4,929,561	19.9%
Zone 2a - Scranton WW	7,988,222	19,707,555	7,747,451	19,204,191	7,766,031	184,932	19,448,656	19,448,640	0.0%
Total Commercial	9,776,238	$23,996,669	9,464,700	$23,341,349	9,453,690	$224,022	$23,559,657	$24,378,201	3.5%

Zone 2	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2025 Proforma Revenues	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	11,963	$ 40.00	$478,503	11,927	$40.00	$477,063	11,900	$40.00	$4,569	$480,552	$50.00	$592,278	23.8%
Consumption Charges													
Usage (in 100 Gallons)	1,793,426	$2.1320	3,823,584	1,788,016	$2.1320	3,812,051	1,717,249	$2.1320	$35,147	3,696,322	$2.5700	4,337,283	19.4%
Adjustment (1):													
Service Charge	(36)	$40.00	(1,440)	(27)	$40.00	(1,080)	(54)	$40.00	($21)	(2,181)			
Usage (in 100 Gallons)	(5,410)	$2.1320	(11,533)	(4,057)	$2.1320	(8,650)	(8,114)	$2.1320	(166)	(17,466)			
Adjustment (2):													
Usage (in 100 Gallons)				(66,710)	$2.1320	(142,226)	(21,476)	$2.1320	($440)	(46,227)			
Total Zone 2 Commercial			**$4,289,114**			**$4,137,158**			**$39,090**	**$4,111,001**		**$4,929,561**	19.9%

Note(1): Adjustment to reflect the change in revenue brought about by customer growth (loss)
Note (2): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO COMMERCIAL CLASS BILL ANALYSIS

Zone 2a - Scranton WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2025 Proforma Revenues	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge Per EDU	66,629	$40.00	$2,665,146	66,917	$40.00	$2,676,666	67,166	$40.00	$25,792	$2,712,418	$40.38	$2,732,258	0.0%
Consumption Charges													
Usage (in 100 Gallons)	7,921,989	$2.1320	$16,889,680	7,988,222	$2.1320	$17,030,889	7,747,451	$2.1320	$158,569	$16,676,134	$2.1525	$16,716,382	0.0%
Adjustment (1):													
Service Charge Per EDU	288	$40.00	$11,520	249	$40.00	$9,960	498	$40.00	$191	$20,111			
Usage (in 100 Gallons)	66,233	$2.1320	141,209	57,264	$2.1320	122,087	114,528	$2.1320	2,344	246,518			
Adjustment (2):													
Usage (in 100 Gallons)				(298,035)	$2.1320	($635,411)	(95,948)	$2.1320	($1,964)	($206,525)			
Total Zone 2a Commercial			**$19,707,555**			**$19,204,191**			**$184,932**	**$19,448,656**		**$19,448,640**	0.0%

Note(1): Adjustment to reflect the change in revenue brought about by customer growth (loss)
Note (2): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Industrial Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 2	29,933	$64,297	29,933	$64,297	29,933	$617	$64,914	$77,528	19.4%
Zone 2a - Scranton WW	1,163,800	2,506,618	1,163,800	2,506,618	1,163,800	24,064	2,530,682	2,530,716	0.0%
Total Industrial	1,193,733	$2,570,915	1,193,733	$2,570,915	1,193,733	$24,681	$2,595,596	$2,608,244	0.5%

Zone 2	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Proforma Revenues	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	12	$ 40.00	$480	12	$40.00	$480	12	$40.00	$5	$485	$50.00	$600	23.8%
Consumption Charges													
All Usage (100 Gallons)	29,933	$2.1320	$63,817	29,933	$2.1320	$63,817	29,933	$2.1320	$613	$64,430	$2.5700	$76,928	19.4%
Total Zone 2 Industrial			**$64,297**			**$64,297**			**$617**	**$64,914**		**$77,528**	19.4%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO INDUSTRIAL CLASS BILL ANALYSIS

Zone 2a - Scranton WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Proforma Revenues	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge Per EDU	635	$ 40.00	$25,396	635	$40.00	$25,396	635	$40.00	$244	$25,640	$40.38	$25,637	0.0%
Consumption Charges													
All Usage (100 Gallons)	1,163,800	$2.1320	$2,481,222	1,163,800	$2.1320	$2,481,222	1,163,800	$2.1320	$23,820	$2,505,042	$2.1525	$2,505,079	0.0%
Total Zone 2a Industrial			**2,506,618**			**$2,506,618**			**$24,064**	**$2,530,682**		**2,530,716**	0.0%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Municipal Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 2	216,677	$489,720	209,172	$473,719	208,838	$4,541	$477,548	$571,419	19.7%
Zone 2a - Scranton WW	359,525	792,442	347,072	765,892	346,518	7,341	772,052	772,061	0.0%
Total Municipal	576,202	$1,282,162	556,244	$1,239,611	555,356	$11,882	$1,249,600	$1,343,480	7.5%

Zone 2	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge	694	$ 40.00	$27,764	694	$40.00	$27,764	694	$40.00	$267	$28,031	$50.00	$34,706	23.8%
Consumption Charges													
All Usage (100 Gallons)	216,677	$2.1320	$461,955	216,677	$2.1320	$461,955	209,172	$2.1320	$4,281	$450,236	$2.5700	$536,714	19.4%
Adjustment (1):													
All Usage (100 Gallons)				(7,505)	$2.1320	($16,001)	(334)	$2.1320	($7)	($719)			
Total Zone 2 Municipal			**$489,720**			**$473,719**			**$4,541**	**$477,548**		**$571,419**	19.7%

Note (1): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO MUNICIPAL CLASS BILL ANALYSIS

Zone 2a - Scranton WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Service Charge Per EDU	648	$ 40.00	$25,935	648	$40.00	$25,935	648	$40.00	$249	$26,184	$40.38	$26,181	0.0%
Consumption Charges													
All Usage (100 Gallons)	359,525	$2.1320	$766,507	359,525	$2.1320	$766,507	347,072	$2.1320	$7,104	$747,061	$2.1525	$745,880	0.0%
Adjustment (1):													
All Usage (100 Gallons)				(12,453)	$2.1320	($26,550)	(554)	$2.1320	($11)	($1,192)			
Total Zone 2a Municipal			**$792,442**			**$765,892**			**$7,341**	**$772,052**		**$772,061**	0.0%

Note (1): Adjustment from usage normalization

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Bulk WW Class	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Zone 2	5,312,974	$8,909,942	5,312,974	$8,909,942	5,312,974	$85,535	$8,995,477	$8,909,942	0.0%
Zone 2a - Scranton WW	509,576	1,346,095	509,576	1,346,095	509,576	12,923	1,359,018	1,359,019	0.0%
Total Bulk WW	5,822,549	$10,256,037	5,822,549	$10,256,037	5,822,549	$98,458	$10,354,495	$10,268,961	0.0%

Zone 2	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Flat Rate Monthly	158	$ 86.00	$13,588	158	$86.00	$13,588	158	$86.00	$130	$13,718	$ 86.00	$13,588	-1.0%
Flat Rate Quarterly	133	258.00	34,314	133	258.00	34,314	133	258.00	329	34,643	258.00	34,314	-1.0%
Consumption Charges:													
Usage per 100 Gallons:	5,312,974	$1.6680	$8,862,040	5,312,974	$1.6680	$8,862,040	5,312,974	$1.6680	$85,076	$8,947,116	$1.6680	$8,862,040	-1.0%
Total Zone 2 Bulk WW			**$8,909,942**			**$8,909,942**			**$85,535**	**$8,995,477**		**$8,909,942**	-1.0%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BULK WASTEWATER CLASS BILL ANALYSIS

Zone 2a - Scranton WW	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Proforma Revenues	Proposed Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Bulk (Residential)													
Service Charge	5,373	$20.00	$107,463	5,373	$20.00	$107,463	5,373	$20.00	$1,032	$108,495	$20.19	$108,484	0.0%
Consumption Charges													
All Usage (100 Gallons)	236,329	$2.6117	$617,221	236,329	$2.6117	$617,221	236,329	$2.6117	$5,925	$623,146	$2.6368	$623,153	0.0%
Bulk (Non-Residential)													
Service Charge	971	$ 40.00	$38,850	971	$40.00	$38,850	971	$40.00	$373	$39,223	$40.38	$39,219	0.0%
Consumption Charges:													
All Usage (100 Gallons)	273,246	$2.1320	$582,561	273,246	$2.1320	$582,561	273,246	$2.1320	$5,593	$588,154	$2.1525	$588,163	0.0%
Total Zone 2a Bulk WW			**$1,346,095**			**$1,346,095**			**$12,923**	**$1,359,018**		**$1,359,019**	0.0%

PENNSYLVANIA-AMERICAN WATER COMPANY
MISCELLANEOUS AND OTHER OPERATING REVENUES
WASTEWATER CSS OPERATIONS
TWELVE MONTHS ENDING JUNE 2025, 2026, AND 2027

		Per Books 06/30/2025	Adjustments	Adjusted 06/30/2025	Adjustments	06/30/2026	Adjustments	06/30/2027	Proposed 06/30/2027
523	Other WW Revenues								
	IPP Revenue	$199,375	($49,375)	150,000	$0	$150,000	$0	$150,000	$150,000
536	Guaranteed Revenues	0		0		0		0	0
532	Late Payment Fees	560,500	(116,798)	443,701	(4,747)	438,954	3,672	442,627	460,687
536	Miscellaneous Services	29,021		29,021		29,021		29,021	29,021
472	Rents From Property	0		0		0		0	0
473	Intercompany Rent	0		0		0		0	0
		$589,520	($116,798)	$472,722	($4,747)	$467,975	$3,672	$471,648	$489,708
	Total Other Revenues	$788,896	($166,174)	$622,722	($4,747)	$617,975	$3,672	$621,648	$639,708

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	0.96% Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
RESIDENTIAL CLASS	(a)	(b)	(b)	(a) x (b)												
Rate Zone 2																
Old Rates (formerly Kane WW)																
Service Charge																
5/8" Meter	3,418	$40.00		$136,733												
> 5/8" Meter	2	$100.00		193												
Unmetered	52	$110.00		5,728												
Usage (100 Gallons)																
First 10,000 Gal	91,540	$2.1000		$192,234												
All Over 10,000 Gal	2,704	$1.8000		4,867												
	94,244															
Old Rates (formerly McKeesport)		(b)	(b)	(a) x (b)												
Service Charge	54	$11.00		$590												
Service Charge	21,256	$14.30		$303,967												
Usage (100 Gallons)	114	$1.7516		200												
Usage (100 Gallons)	9,418	$1.9760		18,609												
Usage (100 Gallons)	624,783	$2.8750		1,796,253												
Current Rate																
Service Charge	113,496		$20.00	$2,269,910	138,226	$2,764,516	12	$2,764,756	75		$2,766,256	150		$2,769,256	$26,585	$2,795,841
Unmetered	281		$104.00	29,264	333	34,680		34,680			34,680			34,680	333	35,013
Usage (100 Gallons)	3,158,388		$2.6117	$8,248,762	3,886,947	10,151,539	340	10,152,426	2,123	(36,163)	10,063,525	4,247	(38,997)	9,972,768	95,739	10,068,507
Low Income (85% Discount) Tier 1	($301,636)		($17.00)	($301,636)	1,788	($30,396)		($30,396)			($30,396)			($30,396)	($292)	($30,688)
# of Customers	149		($2.2199)		50,279	(111,617)		(111,617)			(111,617)			(111,617)	(1,072)	(112,689)
Low Income (73% Discount) Tier 2	($234,264)		($14.60)	($234,264)	2,280	($33,288)		($33,288)			($33,288)			($33,288)	($320)	($33,608)
# of Customers	190		($1.9065)		64,114	(122,236)		(122,236)			(122,236)			(122,236)	(1,173)	(123,409)
Low Income (55% Discount) Tier 3	($284,872)		($11.00)	($284,872)	2,124	($23,364)		($23,364)			($23,364)			($23,364)	($224)	($23,588)
# of Customers	177		($1.4364)		59,727	(85,795)		(85,795)			(85,795)			(85,795)	(824)	(86,619)
Low Income (37% Discount) Tier 4	($12,019)		($7.40)	($12,019)	612	($4,529)		($4,529)			($4,529)			($4,529)	($43)	($4,572)
# of Customers	51		($0.9663)		17,210	(16,630)		(16,630)			(16,630)			(16,630)	(160)	(16,790)

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

Rate Zone 2a Scranton WW	Billing Units			Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Old Rates															
Service Charge	50,056	$19.50	$976,095												
Service Charge	18	$35.00	$640												
Service Charge	(21)	$40.00	($835)												
Usage (100 Gallons)	219	$0.0000	0												
Usage (100 Gallons)	(227)	$0.6173	(140)												
Usage (100 Gallons)	(380)	$0.8379	(319)												
Usage (100 Gallons)	3,368	$1.0600	3,570												
Usage (100 Gallons)	780	$1.7270	1,346												
Usage (100 Gallons)	1,623,389	$2.3510	3,816,588												
Flat (Unmetered)	17	$95.00	1,647												
Current Rate															
Service Charge	302,367	$20.00	$6,047,333	352,420	$7,048,405	696	$7,062,325	1,308		$7,088,485	2,616		$7,140,805	$68,552	$7,209,357
Usage (100 Gallons)	9,406,362	$2.6117	24,566,596	11,033,511	28,816,220	23,386	28,877,297	43,950	(102,860)	28,723,441	87,899	(110,923)	28,663,310	275,168	28,938,478
Flat (Unmetered)	115	$104.00	11,931	132	13,733		13,733			13,733			13,733	132	13,865
Low Income (85% Discount) Tier 1	($713,291)	($17.00)	($713,291)	4,488	($76,296)		($76,296)			($76,296)			($76,296)	($732)	($77,028)
# of Customers	374	($2.2199)		140,510	(311,923)		(311,923)			(311,923)			(311,923)	(2,994)	(314,917)
Low Income (73% Discount) Tier 2	($629,072)	($14.60)	($629,072)	5,784	($84,446)		($84,446)			($84,446)			($84,446)	($811)	($85,257)
# of Customers	482	($1.9065)		181,084	(345,245)		(345,245)			(345,245)			(345,245)	(3,314)	(348,559)
Low Income (55% Discount) Tier 3	($675,474)	($11.00)	($675,474)	6,420	($70,620)		($70,620)			($70,620)			($70,620)	($678)	($71,298)
# of Customers	535	($1.4364)		200,996	(288,718)		(288,718)			(288,718)			(288,718)	(2,772)	(291,490)
Low Income (37% Discount) Tier 4	($37,488)	($7.40)	($37,488)	1,656	($12,254)		($12,254)			($12,254)			($12,254)	($118)	($12,372)
# of Customers	138	($0.9663)		51,846	(50,100)		(50,100)			(50,100)			(50,100)	(481)	(50,581)
AMP Program	$0		$0												
RESIDENTIAL REVENUE			**$45,543,646**		**$47,161,636**		**$47,237,760**			**$47,022,663**			**$46,927,095**		**$47,377,596**
PA WW CSS Res Customer Count	**38,805**														
Water Sales/Flow	**14,920,458**														

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

COMMERCIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
Rate Zone 2	(a)	(b)	(b)	(a) x (b)												
Old Rates (formerly Kane WW)																
5/8" Meter	1,936	$40.00		$77,431												
> 5/8" Meter	43	$100.00		4,286												
Unmetered	0	$110.00		0												
Usage (100 Gallons)																
First 10,000 Gal	9,937	$2.1000		$20,869												
All Over 10,000 Gal	25,019	$1.8000		45,035												
	34,957															
Old Rates (formerly McKeesport)																
Service Charge	(8)	$27.50		($233)												
Service Charge	35	$14.30		503												
Service Charge	1,846	$35.00		64,595												
Usage (100 Gallons)	342,817	$2.1416		734,176												
Usage (100 Gallons)	(125)	$1.4570		(181)												
Port Vue:																
Service Charge	0	$58.50		$0												
Usage (100 Gallons)	7,273	$2.8750		20,910												
Current Rates																
Service Charge	8,112		$40.00	$324,465	11,963	$478,503	(36)	$477,063	(27)		$475,983	(54)		$473,823	$4,549	$478,372
Usage (100 Gallons)	1,408,504		$2.1320	3,002,930	1,793,426	$3,823,584	(5,410)	$3,812,051	(4,057)	(66,710)	$3,661,175	(8,114)	(21,476)	$3,598,088	$34,542	$3,632,630
Rate Zone 2a Scranton WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue Current Rate**	**Annualized Customer Growth (Loss)**	**Annualized 06/30/2025 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate																
Service Charge	31	$19.50		$599												
Service Charge	9,534	$35.00		333,683												
Service Charge	74	$20.00		1,480												
Usage (100 Gallons)	64	$0.8379		54												
Usage (100 Gallons)	979	$0.9758		955												
Usage (100 Gallons)	792	$1.0600		839												
Usage (100 Gallons)	7,926	$1.0903		8,642												
Usage (100 Gallons)	526	$2.3510		1,236												
Usage (100 Gallons)	2,765	$2.6117		7,222												
Usage (100 Gallons)	1,333,041	$1.7270		2,302,162												
Current Rates																
Service Charge	56,990		$40.00	$2,279,605	66,629	$2,665,146	288	$2,676,666	249		$2,686,626	498		$2,706,546	$25,983	$2,732,529
Usage (100 Gallons)	6,575,896		$2.1320	14,019,809	7,921,989	16,889,680	66,233	17,030,889	57,264	(298,035)	16,517,565	114,528	(95,948)	16,557,178	158,949	16,716,127
COMMERCIAL REVENUES				**$23,251,073**	**Annualized Com Revenue**	**$23,856,913**		**$23,996,669**			**$23,341,349**			**$23,335,635**		**$23,559,658**
Customer Count	**3,865**															
Water Sales/Flow	**9,715,414**															

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

INDUSTRIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
	(a)	(b)	(b)	(a) x (b)												
Rate Zone 2																
Old Rates (formerly Kane WW)																
Service Charge																
5/8" Meter	10	$40.00		$394												
> 5/8" Meter	2	$100.00		215												
Usage (100 Gallons)																
First 10,000 Gal	215	$2.1000		$452												
All Over 10,000 Gal	3,380	$1.8000		6,084												
	3,595															
Old Rates (formerly McKeesport)																
Usage (100 Gallons)	1,191	$2.1416		$2,550												
Current Rate																
Service Charge	0		$40.00	$0	12	$480		$480			$480			$480	$5	$485
Usage (100 Gallons)	25,147		$2.1320	53,614	29,933	63,817		63,817			63,817			63,817	613	64,430
Rate Zone 2a Scranton WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue Current Rate**	**Annualized Customer Growth (Loss)**	**Annualized 06/30/2025 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate																
Service Charge	91	$35.00		$3,193												
Usage (100 Gallons)	164,124	$1.7270		283,441												
Current Rate																
Service Charge	544		$40.00	$21,746	635	$25,396		$25,396			$25,396			$25,396	$244	$25,640
Usage (100 Gallons)	999,676		$2.1320	2,131,310	1,163,800	2,481,222		2,481,222			2,481,222			2,481,222	23,820	2,505,042
IPP Surcharge	($570)			($570)												
INDUSTRIAL REVENUES				**$2,502,430**	**Annualized Ind Revenue**	**$2,570,915**		**$2,570,915**			**$2,570,915**			**$2,570,915**		**$2,595,597**
Customer Count	**41**															
Water Sales/Flow	**1,193,733**															

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

MUNICIPAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
	(a)	(b)	(b)	(a) x (b)												
Rate Zone 2																
Old Rates (formerly Kane WW)																
Service Charge																
5/8" Meter	95	$40.00		$3,786												
> 5/8" Meter	8	$100.00		802												
Usage (100 Gallons)																
First 10,000 Gal	1,100	$2.1000		$2,310												
All Over 10,000 Gal	3,731	$1.8000		6,715												
	4,831															
Old Rate (formerly McKeesport)																
Service Charge	98	$35.00		$3,431												
Service Charge	8	$14.30		114												
Usage (100 Gallons)	32,487	$2.1416		69,575												
Port Vue:																
Service Charge	0	$58.50		$0												
Usage (100 Gallons)	605	$2.8750		1,738												
Current Rate																
Service Charge	485		$40.00	$19,417	694	$27,764		$27,764			$27,764			$27,764	$267	$28,031
Usage (100 Gallons)	178,755		$2.1320	$381,105	216,677	461,955		461,955		(7,505)	445,954		(334)	445,242	4,274	449,516
Rate Zone 2a Scranton WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue Current Rate**	**Annualized Customer Growth (Loss)**	**Annualized 06/30/2025 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate																
Service Charge	75	$35.00		$2,610												
Usage (100 Gallons)																
Usage (100 Gallons)	61,603	$1.7270		$106,388												
Usage (100 Gallons)	0	$2.3510		0												
	61,603															
Current Rate																
Service Charge	574		$40.00	$22,952	648	$25,935		$25,935			$25,935			$25,935	$249	$26,184
Usage (100 Gallons)	297,922		$2.1320	635,170	359,525	766,507		766,507		(12,453)	739,957		(554)	738,776	7,092	745,868
MUNICIPAL REVENUES				**$1,256,113**	**Annualized OPA Revenue**	**$1,282,161**		**$1,282,161**			**$1,239,610**			**$1,237,717**		**$1,249,599**
Customer Count	**115**															
Water Sales/Flow	**543,715**															

Pennsylvania American Water Company
Wastewater CSS Bill Analysis Summary
12 Months Ending June 2025, 2026, 2027

BULK WW CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue Current Rate	Annualized Customer Growth (Loss)	Annualized 06/30/2025 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2026 Revenue	Annualized Customer Growth (Loss)	Normalized Usage	Annualized 06/30/2027 Revenue	Annualized DSIC Revenue	Annualized 06/30/2027 Revenue
	(a)	(b)	(b)	(a) x (b)												
Rate Zone 2																
Old Rate																
Flat Rate Monthly	0			$0												
Flat Rate Quarterly	0	$172.00		0												
Usage (100 Gallons)	0			0												
Current Rate																
Flat Rate Monthly	158		$86.00	$13,588	158	$13,588		$13,588			$13,588			$13,588	$130	$13,718
Flat Rate Quarterly	133		$258.00	34,314	133	34,314		34,314			34,314			34,314	329	34,643
Usage (100 Gallons)	5,312,974		$1.6680	8,862,040	5,312,974	8,862,040		8,862,040			8,862,040			8,862,040	85,076	8,947,116
Rate Zone 2a Scranton WW	**Billing Units**				**Base Year Billing Determinants**	**Annualized Revenue Current Rate**	**Annualized Customer Growth (Loss)**	**Annualized 06/30/2025 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth (Loss)**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	**Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Old Rate																
Bulk Residential																
Service Charge	741	$19.50		$14,458												
Usage Charge	656	$1.0600		695												
Usage Charge	40,668	$2.3510		95,611												
Bulk Non-Residential																
Service Charge	99	$35.00		$3,469												
Usage Charge	50,237	$1.7270		86,759												
Current Rate																
Bulk Residential																
Service Charge	4,632		$20.00	$92,635	5,373	$107,463		$107,463			$107,463			$107,463	$1,032	$108,495
Usage Charge	195,005		$2.6117	509,296	236,329	617,221		617,221			617,221			617,221	5,925	623,146
Bulk Non-Residential																
Service Charge	872		$40.00	$34,886	971	$38,850		$38,850			$38,850			$38,850	$373	$39,223
Usage Charge	253,472		$2.1320	540,402	273,246	582,561		582,561			582,561			582,561	5,593	588,154
Credit (Usage Amount)	($60,656)			($60,656)												
Credit (Usage)	(30,463)															
BULK WW REVENUES				**$10,227,497**	**Annualized Bulk Revenue**	**$10,256,037**		**$10,256,037**			**$10,256,037**			**$10,256,037**		**$10,354,495**
Customer Count	**10**															
Water Sales/Flow	**5,821,894**															

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2 RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$20.19	$25.00	$4.81	23.81%
100		22.83	28.13	5.31	23.24%
500		33.38	40.67	7.29	21.85%
1,000		46.56	56.34	9.78	21.01%
2,000		72.93	87.68	14.75	20.23%
3,000		99.30	119.02	19.72	19.86%
3,164	*	103.62	124.16	20.54	19.82%
3,500		112.48	134.69	22.21	19.75%
4,000		125.66	150.36	24.70	19.65%
5,000		152.03	181.70	29.67	19.52%
6,000		178.40	213.04	34.64	19.42%
7,000		204.77	244.38	39.61	19.35%
8,000		231.13	275.72	44.59	19.29%
9,000		257.50	307.06	49.56	19.25%
10,000		283.87	338.40	54.53	19.21%
11,000		310.24	369.74	59.50	19.18%
12,000		336.60	401.08	64.48	19.15%
13,000		362.97	432.42	69.45	19.13%
14,000		389.34	463.76	74.42	19.11%
15,000		415.71	495.10	79.39	19.10%
16,000		442.08	526.44	84.36	19.08%
17,000		468.44	557.78	89.34	19.07%
18,000		494.81	589.12	94.31	19.06%
19,000		521.18	620.46	99.28	19.05%
20,000		547.55	651.80	104.25	19.04%
21,000		573.91	683.14	109.23	19.03%
22,000		600.28	714.48	114.20	19.02%
23,000		626.65	745.82	119.17	19.02%
24,000		653.02	777.16	124.14	19.01%
25,000		679.39	808.50	129.11	19.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2a SCRANTON RESIDENTIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$20.19	$20.19	($0.00)	-0.01%
100		22.83	22.83	(0.00)	-0.01%
500		33.38	33.37	(0.00)	-0.01%
1,000		46.56	46.56	(0.00)	0.00%
2,000		72.93	72.93	(0.00)	0.00%
3,000		99.30	99.29	(0.00)	0.00%
3,164	*	103.62	103.62	(0.00)	0.00%
3,500		112.48	112.48	(0.00)	0.00%
4,000		125.66	125.66	(0.00)	0.00%
5,000		152.03	152.03	(0.00)	0.00%
6,000		178.40	178.40	(0.00)	0.00%
7,000		204.77	204.77	(0.00)	0.00%
8,000		231.13	231.13	0.00	0.00%
9,000		257.50	257.50	0.00	0.00%
10,000		283.87	283.87	0.00	0.00%
11,000		310.24	310.24	0.00	0.00%
12,000		336.60	336.61	0.00	0.00%
13,000		362.97	362.97	0.00	0.00%
14,000		389.34	389.34	0.00	0.00%
15,000		415.71	415.71	0.00	0.00%
16,000		442.08	442.08	0.00	0.00%
17,000		468.44	468.45	0.00	0.00%
18,000		494.81	494.81	0.00	0.00%
19,000		521.18	521.18	0.00	0.00%
20,000		547.55	547.55	0.00	0.00%
21,000		573.91	573.92	0.00	0.00%
22,000		600.28	600.29	0.00	0.00%
23,000		626.65	626.65	0.00	0.00%
24,000		653.02	653.02	0.00	0.00%
25,000		679.39	679.39	0.00	0.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2 COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$40.38	$50.00	$9.62	23.81%
100		42.54	52.57	10.03	23.59%
500		51.15	62.85	11.70	22.88%
1,000		61.91	75.70	13.79	22.28%
2,000		83.43	101.40	17.97	21.53%
3,000		104.96	127.10	22.14	21.10%
3,500		115.72	139.95	24.23	20.94%
4,000		126.48	152.80	26.32	20.81%
5,000		148.01	178.50	30.49	20.60%
6,000		169.53	204.20	34.67	20.45%
7,000		191.06	229.90	38.84	20.33%
8,000		212.58	255.60	43.02	20.24%
9,000		234.11	281.30	47.19	20.16%
10,000		255.63	307.00	51.37	20.10%
16,000		384.78	461.20	76.42	19.86%
20,000		470.88	564.00	93.12	19.78%
20,802	*	488.14	584.61	96.47	19.76%
21,000		492.40	589.70	97.30	19.76%
22,000		513.93	615.40	101.47	19.74%
23,000		535.45	641.10	105.65	19.73%
24,000		556.98	666.80	109.82	19.72%
25,000		578.50	692.50	114.00	19.71%
26,000		600.03	718.20	118.17	19.69%
27,000		621.55	743.90	122.35	19.68%
28,000		643.07	769.60	126.53	19.68%
29,000		664.60	795.30	130.70	19.67%
30,000		686.12	821.00	134.88	19.66%
40,000		901.37	1,078.00	176.63	19.60%
50,000		1,116.62	1,335.00	218.38	19.56%
60,000		1,331.86	1,592.00	260.14	19.53%
70,000		1,547.11	1,849.00	301.89	19.51%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2a SCRANTON COMMERCIAL - MONTHLY
5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$40.38	$40.38	$0.00	0.00%
100		42.54	42.53	(0.01)	-0.02%
500		51.15	51.14	(0.01)	-0.02%
1,000		61.91	61.91	0.00	0.00%
2,000		83.43	83.43	0.00	0.00%
3,000		104.96	104.96	0.00	0.00%
3,500		115.72	115.72	0.00	0.00%
4,000		126.48	126.48	0.00	0.00%
5,000		148.01	148.01	0.00	0.00%
6,000		169.53	169.53	0.00	0.00%
7,000		191.06	191.06	0.00	0.00%
8,000		212.58	212.58	0.00	0.00%
9,000		234.11	234.11	0.00	0.00%
10,000		255.63	255.63	0.00	0.00%
16,000		384.78	384.78	0.00	0.00%
20,000		470.88	470.88	0.00	0.00%
20,802	*	488.14	488.14	0.00	0.00%
21,000		492.40	492.41	0.01	0.00%
22,000		513.93	513.93	0.00	0.00%
23,000		535.45	535.46	0.01	0.00%
24,000		556.98	556.98	0.00	0.00%
25,000		578.50	578.51	0.01	0.00%
26,000		600.03	600.03	0.00	0.00%
27,000		621.55	621.56	0.01	0.00%
28,000		643.07	643.08	0.01	0.00%
29,000		664.60	664.61	0.01	0.00%
30,000		686.12	686.13	0.01	0.00%
40,000		901.37	901.38	0.01	0.00%
50,000		1,116.62	1,116.63	0.01	0.00%
60,000		1,331.86	1,331.88	0.02	0.00%
70,000		1,547.11	1,547.13	0.02	0.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2 INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$40.38	$50.00	$9.62	23.81%
1,000		61.91	75.70	13.79	22.28%
2,000		83.43	101.40	17.97	21.53%
3,000		104.96	127.10	22.14	21.10%
4,000		126.48	152.80	26.32	20.81%
5,000		148.01	178.50	30.49	20.60%
10,000		255.63	307.00	51.37	20.10%
16,000		384.78	461.20	76.42	19.86%
20,000		470.88	564.00	93.12	19.78%
30,000		686.12	821.00	134.88	19.66%
40,000		901.37	1,078.00	176.63	19.60%
50,000		1,116.62	1,335.00	218.38	19.56%
60,000		1,331.86	1,592.00	260.14	19.53%
70,000		1,547.11	1,849.00	301.89	19.51%
80,000		1,762.36	2,106.00	343.64	19.50%
90,000		1,977.60	2,363.00	385.40	19.49%
100,000		2,192.85	2,620.00	427.15	19.48%
200,000		4,345.32	5,190.00	844.68	19.44%
300,000		6,497.79	7,760.00	1,262.21	19.43%
400,000		8,650.25	10,330.00	1,679.75	19.42%
500,000		10,802.72	12,900.00	2,097.28	19.41%
600,000		12,955.19	15,470.00	2,514.81	19.41%
647,754	*	13,983.08	16,697.28	2,714.20	19.41%
700,000		15,107.65	18,040.00	2,932.35	19.41%
800,000		17,260.12	20,610.00	3,349.88	19.41%
900,000		19,412.59	23,180.00	3,767.41	19.41%
1,000,000		21,565.06	25,750.00	4,184.94	19.41%
1,100,000		23,717.52	28,320.00	4,602.48	19.41%
1,200,000		25,869.99	30,890.00	5,020.01	19.40%
1,300,000		28,022.46	33,460.00	5,437.54	19.40%
1,400,000		30,174.92	36,030.00	5,855.08	19.40%
1,500,000		32,327.39	38,600.00	6,272.61	19.40%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
ZONE 2a SCRANTON INDUSTRIAL - MONTHLY
2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$40.38	$40.38	($0.00)	-0.01%
1,000		61.91	61.91	(0.00)	-0.01%
2,000		83.43	83.43	(0.00)	0.00%
3,000		104.96	104.96	(0.00)	0.00%
4,000		126.48	126.48	(0.00)	0.00%
5,000		148.01	148.01	(0.00)	0.00%
10,000		255.63	255.63	(0.00)	0.00%
16,000		384.78	384.78	0.00	0.00%
20,000		470.88	470.88	0.00	0.00%
30,000		686.12	686.13	0.01	0.00%
40,000		901.37	901.38	0.01	0.00%
50,000		1,116.62	1,116.63	0.01	0.00%
60,000		1,331.86	1,331.88	0.02	0.00%
70,000		1,547.11	1,547.13	0.02	0.00%
80,000		1,762.36	1,762.38	0.02	0.00%
90,000		1,977.60	1,977.63	0.03	0.00%
100,000		2,192.85	2,192.88	0.03	0.00%
200,000		4,345.32	4,345.38	0.06	0.00%
300,000		6,497.79	6,497.88	0.09	0.00%
400,000		8,650.25	8,650.38	0.13	0.00%
500,000		10,802.72	10,802.88	0.16	0.00%
600,000		12,955.19	12,955.38	0.19	0.00%
647,754	*	13,983.08	13,983.28	0.21	0.00%
700,000		15,107.65	15,107.88	0.23	0.00%
800,000		17,260.12	17,260.38	0.26	0.00%
900,000		19,412.59	19,412.88	0.29	0.00%
1,000,000		21,565.06	21,565.38	0.32	0.00%
1,100,000		23,717.52	23,717.88	0.36	0.00%
1,200,000		25,869.99	25,870.38	0.39	0.00%
1,300,000		28,022.46	28,022.88	0.42	0.00%
1,400,000		30,174.92	30,175.38	0.46	0.00%
1,500,000		32,327.39	32,327.88	0.49	0.00%

* Average monthly bill.

Bill at present rate was calculated using DSIC rate @ 0.96%
Bill at proposed rate was calculated using DSIC rate @ 0.00%

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WW OPERATIONS
SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

BASA WW Operations	Residential	Commercial	Industrial	Municipal	Bulk	Total Revenues
Present Rate Application						
Rate Zone 1d - Butler	$8,006,707	$3,759,709	$391,933	$518,278		$12,676,627
IPP Surcharge						$5,700
Other Revenues						$66,146
Total BASA WW	$8,006,707	$3,759,709	$391,933	$518,278	$0	$12,748,473
Proposed Rate Application						
Rate Zone 1d - Butler	$11,209,387	$5,147,609	$557,438	$832,683		$17,747,117
IPP Surcharge						$5,700
Other Revenues						$92,747
Total BASA WW	$11,209,387	$5,147,609	$557,438	$832,683	$0	$17,845,564
Change in Revenues	$3,202,680	$1,387,900	$165,505	$314,405	$0	$5,097,091
% Change in Revenues	40.00%	36.90%	42.20%	60.70%		40.00%

(*) Utilized the same 0.5199% late payment rate as the other WW SSS Rate Zones.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WW OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO BILL ANALYSIS

All Classes	6/30/2025 Water Usage (in 100 Gallons)	6/30/2025 Annualized Revenues	6/30/2026 Water Usage (in 100 Gallons)	6/30/2026 Proforma Revenues	6/30/2027 Water Usage (in 100 Gallons)	Proforma DSIC Revenues	6/30/2027 Proforma @ Present Rate	6/30/2027 Proforma @ Proposed Rate	% Percent Change
Residential		$7,930,574		$7,930,574		$76,133	$8,006,707	$11,209,387	40.00%
Commercial		3,723,960		3,723,960		35,749	3,759,709	5,147,609	36.92%
Industrial		388,206		388,206		3,727	391,933	557,438	42.23%
Municipal		513,349		513,349		4,929	518,278	832,683	60.66%
Other WW									
Total	0	$12,556,089	0	$12,556,089	0	$120,538	$12,676,627	$17,747,117	40.00%

Residential	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Annualized Revenue	Proposed Rate	Proforma Revenue @ Proposed Rate	% Percent Change
Customer Charge per EDU													
Service Charge per EDU	109,709	$45.50	$4,991,737	178,872	$45.50	$8,138,671	178,872	$45.50	$78,131	$8,216,802			
Customer Charge per Customer													
5/8-METER							168,144				$20.00	$3,362,880	
3/4-METER							168				20.00	$3,360	
1-METER							1,752				20.00	$35,040	
1.5-METER							24				20.00	$480	
2-METER							12				20.00	$240	
Flat Rate (Unmetered)							2,676				$70.00	$187,320	
												$3,589,320	-56.32%
Annualized Usage							4,990,948						
Annualized Winter Average (1)							4,933,549				$1.6058	$7,922,292	
Low Income:													
Low Income Discount Tier 1			($58,941)			($58,941)			($566)	($59,507)		$ (85,601)	43.85%
Low Income Discount Tier 2			(85,296)			(85,296)			(819)	(86,115)		(123,878)	43.85%
Low Income Discount Tier 3			(53,153)			(53,153)			(510)	(53,663)		(77,196)	43.85%
Low Income Discount Tier 4			(10,707)			(10,707)			(103)	(10,810)		(15,550)	43.85%
Adjustment (1):													
Flat Rate Per EDU	69,163	$45.50	3,146,934										
Total Residential			**$7,930,574**			**$7,930,574**			**$76,133**	**$8,006,707**		**$11,209,387**	40.00%

Note (1) Annualized Winter Usage is from average winter usage multiplied by 12.

Commercial	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Annualized Revenue	Proposed Rate	Proforma Revenue @ Proposed Rate	% Percent Change
Customer Charge per EDU													
Service Charge per EDU	34,863	$45.50	$1,586,264	60,352	$45.50	$2,746,026	60,352	$45.50	$26,362	$2,772,388			
Service Charges for Multi-Family													
For the first 25 Units	6,272	$45.50	$285,359	11,505	$45.50	$523,477	11,505	$45.50	$5,025	$528,502			
For the next 25 Unit	2,596	44.60	115,782	5,436	44.60	242,446	5,436	44.60	2,327	244,773			
For the next 25 Unit	1,351	43.70	59,039	1,980	43.70	86,526	1,980	43.70	831	87,357			
For the next 25 Unit	839	42.80	35,909	1,152	42.80	49,306	1,152	42.80	473	49,779			
For the next 25 Unit	577	41.90	24,176	852	41.90	35,699	852	41.90	343	36,042			
For the next 25 Unit	406	41.00	16,646	600	41.00	24,600	600	41.00	236	24,836			
For all Units over 150	594	40.10	23,819	396	40.10	15,880	396	40.10	152	16,032			
Flat Rate per EDU (Unmetered)							1,956				$55.00	$107,580	
Customer Charge per Customer													
5/8-METER							9,852				$45.50	$448,277	
3/4-METER							132				45.50	6,006	
1-METER							1,920				45.50	87,360	
1.5-METER							540				45.50	24,570	
2-METER							1,152				45.50	52,416	
3-METER							0				45.50	0	
4-METER							312				45.50	14,196	
6-METER							312				45.50	14,196	
8-METER							120				45.50	5,460	
10-METER							48				45.50	2,184	
												$762,245	-79.73%
Usage per 100 Gal							2,476,907				$1.7705	$4,385,364	
Adjustment (1):													
Service Charge per EDU	25,489	$45.50	$1,159,763										
Service Charges for Multi-Family													
For the first 25 Units	5,233	$45.50	$238,119										
For the next 25 Units	2,840	44.60	126,664										
For the next 25 Units	629	43.70	27,487										
For the next 25 Units	313	42.80	13,396										
For the next 25 Units	275	41.90	11,523										
For the next 25 Units	194	41.00	7,954										
For all Units over 150	(198)	40.10	(7,940)										
Total Commercial			**$3,723,960**			**$3,723,960**			**$35,749**	**$3,759,709**		**$5,147,609**	36.92%

Industrial	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Annualized Revenue	Proposed Rate	Proforma Revenue @ Proposed Rate	% Percent Change
Customer Charge per EDU													
Service Charge per EDU	5,329	$45.50	$242,465	8,532	$45.50	$388,206	8,532	$45.50	$3,727	$391,933			
Flat Rate per EDU (Unmetered)							7,164				$55.00	$394,020	
Customer Charge per Customer													
5/8-METER							24				$45.50	$1,092	
3/4-METER							0				45.50	0	
1-METER							84				45.50	3,822	
1.5-METER							0				45.50	0	
2-METER							36				45.50	1,638	
												$400,572	2.20%
Usage per 100 Gal							88,600				$1.7705	$156,866	
Adjustment (1):													
Service Charge per EDU	3,203	$45.50	$145,741										
Total Industrial			**$388,206**			**$388,206**			**$3,727**	**$391,933**		**$557,438**	42.23%

Municipal	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	Proforma DSIC Revenues	6/30/2027 Annualized Revenue	Proposed Rate	Proforma Revenue @ Proposed Rate	% Percent Change
Customer Charge per EDU													
Service Charge per EDU	4,414	$45.50	$200,821	8,230	$45.50	$374,459	8,230	$45.50	$3,595	$378,054			
Special Flat Rate VA Hospital	0	$0.00	$0	1,977	$0.00	$0	1,977	$0.00	$0	$0			
Service Charges for Multi-Family													
For the first 25 Units	647	$45.50	$29,451	864	$45.50	$39,312	864	$45.50	$377	$39,689			
For the next 25 Unit	358	44.60	15,967	600	44.60	26,760	600	44.60	257	27,017			
For the next 25 Unit	357	43.70	15,601	600	43.70	26,220	600	43.70	252	26,472			
For the next 25 Unit	232	42.80	9,930	384	42.80	16,435	384	42.80	158	16,593			
For the next 25 Unit	182	41.90	7,626	300	41.90	12,570	300	41.90	121	12,691			
For the next 25 Unit	182	41.00	7,462	300	41.00	12,300	300	41.00	118	12,418			
For all Units over 150	115	40.10	4,612	132	40.10	5,293	132	40.10	51	5,344			
Flat Rate per EDU (Unmetered)							300				$55.00	$16,500	
Customer Charge per Customer													
5/8-METER							120				$45.50	$5,460	
3/4-METER							12				45.50	546	
1-METER							72				45.50	3,276	
1.5-METER							24				45.50	1,092	
2-METER							156				45.50	7,098	
3-METER							0				45.50	0	
4-METER							48				45.50	2,184	
6-METER							84				45.50	3,822	
8-METER							12				45.50	546	
4-METER - VA Hospital							12				45.50	546	
6-METER - VA Hospital							12				45.50	546	
												$41,616	-88.79%
Usage per 100 Gal							364,089				$1.7705	$644,620	
Usage per 100 Gal - VA Hospital							87,067				1.6820	146,447	
Adjustment (1):													
Service Charge per EDU	3,816	$45.50	$173,638										
Service Charges for Multi-Family													
For the first 25 Units	217	$45.50	$9,861										
For the next 25 Unit	242	44.60	10,793										
For the next 25 Unit	243	43.70	10,619										
For the next 25 Unit	152	42.80	6,506										
For the next 25 Unit	118	41.90	4,944										
For the next 25 Unit	118	41.00	4,838										
For all Units over 150	17	40.10	682										
Special Flat Rate VA Hospital	1,977	$0.00	$0										
Total Municipal			**$513,349**			**$513,349**			**$4,929**	**$518,278**		**$832,683**	60.66%

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler RESIDENTIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Normalized EDU Count	Annualized 06/30/2025 Revenue
	(a)	(b)	(b)	(a) x (b)					
Current Rate									
Service Charge	109,709		$45.50	$4,991,737	109,709	$4,991,737		69,163	$8,138,671
Usage (100 Gallons)	0		$0.0000	0	0	0			0
Low Income (85% Discount) Tier 1	($47,167)		($38.68)	($47,167)	1,524	($58,941)			($58,941)
# of Customers			$0.0000		0	0			0
Low Income (73% Discount) Tier 2	($60,908)		($33.22)	($60,908)	2,568	($85,296)			($85,296)
# of Customers			$0.0000		0	0			0
Low Income (55% Discount) Tier 3	($54,029)		($25.03)	($54,029)	2,124	($53,153)			($53,153)
# of Customers			$0.0000		0	0			0
Low Income (37% Discount) Tier 4	($4,813)		($16.84)	($4,813)	636	($10,707)			($10,707)
# of Customers			$0.0000		0	0			0
RESIDENTIAL REVENUES				**$4,824,821**		**$4,783,640**			**$7,930,574**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler COMMERCIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized EDU Count	Annualized 06/30/2025 Revenue
	(a)	(b)	(b)	(a)*(b)					
Current Rate									
Service Charge Flat	10,163		$45.50	$462,408	34,863	$1,586,264		25,489	$2,746,027
Multi-family	3,011		45.50	136,993	6,272	285,359		5,233	523,478
Multi-family	2,596		44.60	115,782	2,596	115,782		2,840	242,446
Multi-family	1,351		43.70	59,039	1,351	59,039		629	86,526
Multi-family	839		42.80	35,909	839	35,909		313	49,305
Multi-family	577		41.90	24,176	577	24,176		275	35,699
Multi-family	406		41.00	16,646	406	16,646		194	24,600
Multi-family	594		40.10	23,819	594	23,819		(198)	15,879
Service Charge	23,422		45.50	1,065,686					
Multi-prem	3,261		45.50	148,365					
Multi-prem Zero	0		0.00	0					
Mixed-use	1,278		45.50	58,169					
Usage (100 Gallons)	0		0.0000	0	0	0			0
COMMERCIAL REVENUES				**$2,146,994**		**$2,146,994**			**$3,723,960**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler INDUSTRIAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized EDU Count	Annualized 06/30/2025 Revenue
	(a)	(b)		(a)*(b)					
Current Rate									
Service Charge	791		$45.50	$35,987	5,329	$242,465		3,203	$388,206
Multi-prem	4,477		$45.50	203,704					
Multi-prem	61		$45.50	2,774					
INDUSTRIAL REVENUES				**$242,465**		**$242,465**			**$388,206**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler MUNICIPAL CLASS	12 Mo-Ended 06/30/2025 Billing Units	Old Rates	Current Rates	Base Year Revenue	Base Year Billing Determinants	Annualized Revenue at Current Rate	Annualized Customer Growth	Annualized EDU Count	Annualized 06/30/2025 Revenue
	(a)	(b)		(a)*(b)					
Current Rate									
Service Charge Flat	339		$45.50	$15,409	4,414	$200,821		3,816	$374,459
Multi-family	207		$45.50	9,419	647	29,451		217	39,312
Multi-family	150		$45.50	6,825					
Multi-family	208		$44.60	9,277	358	$15,967		242	$26,760
Multi-family	150		$44.60	6,690					
Multi-family	207		$43.70	9,046	357	$15,601		243	$26,220
Multi-family	150		$43.70	6,555					
Multi-family	190		$42.80	8,132	232	$9,930		152	$16,436
Multi-family	42		$42.80	1,798					
Multi-family	182		$41.90	7,626	182	$7,626		118	$12,570
Multi-family	182		$41.00	7,462	182	7,462		118	12,300
Multi-family	115		$40.10	4,612	115	4,612		17	5,294
Service Charge	4,075		$45.50	185,412					
Multi-prem	290		$45.50	13,208					
Butler VA OPA	0		$45.50	0				1,977	
MUNICIPAL REVENUES				**$291,469**		**$291,470**			**$513,351**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler **RESIDENTIAL CLASS**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Base Revenue**	0.96% **Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate								
Service Charge			$8,138,671			$8,138,671	$78,131	$8,216,802
Usage (100 Gallons)			0			0	0	0
Low Income (85% Discount) Tier 1			($58,941)			($58,941)	($566)	($59,507)
# of Customers			0			0	0	0
Low Income (73% Discount) Tier 2			($85,296)			($85,296)	($819)	($86,115)
# of Customers			0			0	0	0
Low Income (55% Discount) Tier 3			($53,153)			($53,153)	($510)	($53,663)
# of Customers			0			0	0	0
Low Income (37% Discount) Tier 4			($10,707)			($10,707)	($103)	($10,810)
# of Customers			0			0	0	0
RESIDENTIAL REVENUES			**$7,930,574**			**$7,930,574**		**$8,006,707**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler **COMMERCIAL CLASS**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	0.96% **Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate								
Service Charge Flat			$2,746,027			$2,746,027	$26,362	$2,772,389
Multi-family			523,478			523,478	5,025	528,503
Multi-family			242,446			242,446	2,327	244,773
Multi-family			86,526			86,526	831	87,357
Multi-family			49,305			49,305	473	49,778
Multi-family			35,699			35,699	343	36,042
Multi-family			24,600			24,600	236	24,836
Multi-family			15,879			15,879	152	16,031
Service Charge								
Multi-prem								
Multi-prem Zero								
Mixed-use								
Usage (100 Gallons)			0			0	0	0
COMMERCIAL REVENUES			**$3,723,960**			**$3,723,960**		**$3,759,709**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler **INDUSTRIAL CLASS**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	0.96% **Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate								
Service Charge			$388,206			$388,206	$3,727	$391,933
Multi-prem								
Multi-prem								
INDUSTRIAL REVENUES			**$388,206**			**$388,206**		**$391,933**

Pennsylvania American Water Company
Wastewater Bill Analysis Summary
12 Months Ending December 2025, 2026, 2027

Zone 1d - Butler **MUNICIPAL CLASS**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2026 Revenue**	**Annualized Customer Growth**	**Normalized Usage**	**Annualized 06/30/2027 Revenue**	0.96% **Annualized DSIC Revenue**	**Annualized 06/30/2027 Revenue**
Current Rate								
Service Charge Flat			$374,459			$374,459	$3,595	$378,054
Multi-family			39,312			39,312	377	39,689
Multi-family								
Multi-family			$26,760			$26,760	$257	$27,017
Multi-family								
Multi-family			$26,220			$26,220	$252	$26,472
Multi-family								
Multi-family			$16,436			$16,436	$158	$16,594
Multi-family								
Multi-family			$12,570			$12,570	$121	$12,691
Multi-family			12,300			12,300	118	12,418
Multi-family			5,294			5,294	51	5,345
Service Charge								
Multi-prem								
Butler VA OPA								
MUNICIPAL REVENUES			**$513,351**			**$513,351**		**$518,280**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WW OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
1 EDU PER 4000 GALLONS to 5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$45.94	$20.00	($25.94)	-56.46%
100		45.94	21.61	(24.33)	-52.97%
500		45.94	28.03	(17.91)	-38.98%
1,000		45.94	36.06	(9.88)	-21.51%
2,000		45.94	52.12	6.18	13.45%
3,000		45.94	68.17	22.24	48.41%
3,164	*	45.94	70.81	24.87	54.14%
3,500		45.94	76.20	30.27	65.89%
4,000		45.94	84.23	38.30	83.36%
5,000		45.94	100.29	54.35	118.32%
6,000		45.94	116.35	70.41	153.28%
7,000		45.94	132.41	86.47	188.24%
8,000		91.87	148.46	56.59	61.60%
9,000		91.87	164.52	72.65	79.07%
10,000		91.87	180.58	88.71	96.55%
11,000		91.87	196.64	104.76	114.03%
12,000		137.81	212.70	74.89	54.34%
13,000		137.81	228.75	90.94	65.99%
14,000		137.81	244.81	107.00	77.64%
15,000		137.81	260.87	123.06	89.30%
16,000		183.75	276.93	93.18	50.71%
17,000		183.75	292.99	109.24	59.45%
18,000		183.75	309.04	125.30	68.19%
19,000		183.75	325.10	141.35	76.93%
20,000		229.68	341.16	111.48	48.53%
21,000		229.68	357.22	127.53	55.53%
22,000		229.68	373.28	143.59	62.52%
22,561		229.68	382.28	152.60	66.44%
23,000		229.68	389.33	159.65	69.51%
24,000		275.62	405.39	129.77	47.08%
25,000		275.62	421.45	145.83	52.91%
50,000		551.24	822.90	271.66	49.28%

* Average residential monthly bill.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WW OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
COMMERCIAL & MUNICIPAL - MONTHLY
1 EDU PER 4000 GALLONS to 5/8 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$45.94	$45.50	($0.44)	-0.95%
100		45.94	47.27	1.33	2.90%
500		45.94	54.35	8.42	18.32%
1,000		45.94	63.21	17.27	37.59%
2,000		45.94	80.91	34.97	76.13%
3,000		45.94	98.62	52.68	114.68%
4,000		45.94	116.32	70.38	153.22%
5,000		45.94	134.03	88.09	191.76%
6,000		45.94	151.73	105.79	230.30%
7,000		45.94	169.44	123.50	268.84%
8,000		91.87	187.14	95.27	103.69%
9,000		91.87	204.85	112.97	122.96%
10,000		91.87	222.55	130.68	142.23%
11,000		91.87	240.26	148.38	161.51%
12,000		137.81	257.96	120.15	87.18%
13,000		137.81	275.67	137.85	100.03%
14,000		137.81	293.37	155.56	112.88%
15,000		137.81	311.08	173.26	125.73%
16,000		183.75	328.78	145.03	78.93%
17,000		183.75	346.49	162.74	88.57%
18,000		183.75	364.19	180.44	98.20%
19,000		183.75	381.90	198.15	107.84%
20,000		229.68	399.60	169.92	73.98%
20,802	*	229.68	413.80	184.12	80.16%
21,000		229.68	417.31	187.62	81.69%
22,000		229.68	435.01	205.33	89.39%
23,000		229.68	452.72	223.03	97.10%
24,000		275.62	470.42	194.80	70.68%
25,000		275.62	488.13	212.50	77.10%
30,000		321.56	576.65	255.09	79.33%
35,000		367.49	665.18	297.68	81.00%
50,000		551.24	930.75	379.51	68.85%

* Average commercial monthly bill.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WW OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
INDUSTRIAL - MONTHLY
1 EDU PER 4000 GALLONS to 2 INCH METERS

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$45.94	$45.50	($0.44)	-0.95%
1,000		45.94	63.21	17.27	37.59%
2,000		45.94	80.91	34.97	76.13%
3,000		45.94	98.62	52.68	114.68%
4,000		45.94	116.32	70.38	153.22%
5,000		45.94	134.03	88.09	191.76%
10,000		91.87	222.55	130.68	142.23%
16,000		183.75	328.78	145.03	78.93%
20,000		229.68	399.60	169.92	73.98%
30,000		321.56	576.65	255.09	79.33%
40,000		459.37	753.70	294.33	64.07%
50,000		551.24	930.75	379.51	68.85%
60,000		689.05	1,107.80	418.75	60.77%
70,000		780.93	1,284.85	503.92	64.53%
80,000		918.74	1,461.90	543.16	59.12%
90,000		1,010.61	1,638.95	628.34	62.17%
100,000		1,148.42	1,816.00	667.58	58.13%
200,000		2,296.84	3,586.50	1,289.66	56.15%
300,000		3,445.26	5,357.00	1,911.74	55.49%
400,000		4,593.68	7,127.50	2,533.82	55.16%
500,000		5,742.10	8,898.00	3,155.90	54.96%
600,000		6,890.52	10,668.50	3,777.98	54.83%
647,754	*	7,395.82	11,513.98	4,118.16	55.68%
700,000		8,038.94	12,439.00	4,400.06	54.73%
800,000		9,187.36	14,209.50	5,022.14	54.66%
900,000		10,335.78	15,980.00	5,644.22	54.61%
1,000,000		11,484.20	17,750.50	6,266.30	54.56%
1,100,000		12,632.62	19,521.00	6,888.38	54.53%
1,200,000		13,781.04	21,291.50	7,510.46	54.50%
1,300,000		14,929.46	23,062.00	8,132.54	54.47%
1,400,000		16,077.88	24,832.50	8,754.62	54.45%
1,500,000		17,226.30	26,603.00	9,376.70	54.43%

* Average industrial monthly bill.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WW CSS OPERATIONS
SUMMARY OF APPLICATION OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Rate Zone 2b: ELIZABETH BOROUGH WW CSS OPERATIONS	Residential	Commercial	Industrial	Municipal	Bulk WW	Total Sales	Late Payments (*)	**Total Revenues**
Present Rate Application	$454,286	$60,425		$1,586	$1,241,828	$1,758,126	$9,141	$1,767,267
Proposed Rate Application	$590,572	$78,552		$2,062	$1,614,066	$2,285,252	$11,881	$2,297,133
Change in Revenues	$136,286	$18,127	$0	$476	$372,237	$527,126	$2,741	$529,867
% Change in Revenues	30.00%	30.00%	0.00%	30.00%	29.97%	29.98%	29.98%	29.98%

(*) Utilized the same 0.5199% late payment rate as calculated for PA American Water Company.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WW CSS OPERATIONS
APPLICATION OF PRESENT RATES AND PROPOSED RATES TO RESIDENTIAL CLASS BILL ANALYSIS

All Class	6/30/2025 Billing Determinants	Current Rate	6/30/2025 Annualized Revenue	6/30/2026 Billing Determinants	Current Rate	6/30/2026 Annualized Revenue	6/30/2027 Billing Determinants	Current Rate	6/30/2027 Annualized Revenue	Proposed Rate	Proforma Revenue @ Proposed Rate	% Percent Change
Residential												
Service Charge per EDU per month				7,224	$35.00	$252,840	7,224	$35.00	$252,840	$35.00	$252,840	0.00%
Usage Charge (100 Gal)				251,808	$0.8000	201,446	251,808	$0.8000	201,446	$1.3412	$337,732	67.65%
Low Income Discounts- Tier 1											$0	
Low Income Discounts- Tier 2											0	
Low Income Discounts- Tier 3											0	
Low Income Discounts- Tier 4											0	
Commercial												
Service Charge per EDU per month				756	$35.00	$26,460	756	$35.00	$26,460	$45.50	$34,398	30.00%
Usage Charge (100 Gal)				42,456	$0.8000	33,965	42,456	$0.8000	33,965	$1.0400	$44,154	30.00%
Municipal												
Service Charge per EDU per month				36	$35.00	$1,260	36	$35.00	$1,260	$45.50	$1,638	30.00%
Usage Charge (100 Gal)				408	$0.8000	326	408	$0.8000	326	$1.0400	424	30.00%
Bulk												
Redacted - Refer to Confidential Volume 6d												
Other Revenue:												
Late Fees						$9,140			$9,140		$11,881	29.98%
ELIZABETH BOROUGH WW CSS			**$0**			**$1,767,266**			**$1,767,266**		**$2,297,133**	29.98%

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WW CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
RESIDENTIAL - MONTHLY
ALL METER SIZES

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$35.00	$35.00	$0.00	0.00%
100		35.80	36.34	$0.54	1.51%
500		39.00	41.71	$2.71	6.94%
1,000		43.00	48.41	$5.41	12.59%
2,000		51.00	61.82	$10.82	21.22%
3,000		59.00	75.24	$16.24	27.52%
3,164	*	60.31	77.44	$17.12	28.39%
3,500		63.00	81.94	$18.94	30.07%
4,000		67.00	88.65	$21.65	32.31%
4,500		71.00	95.36	$24.36	34.30%
5,500		79.00	108.77	$29.77	37.68%
6,500		87.00	122.18	$35.18	40.44%
7,500		95.00	135.59	$40.59	42.73%
8,500		103.00	149.00	$46.00	44.66%
9,500		111.00	162.42	$51.42	46.32%
10,000		115.00	169.12	$54.12	47.06%
11,000		123.00	182.54	$59.54	48.40%
12,000		131.00	195.95	$64.95	49.58%
13,000		139.00	209.36	$70.36	50.62%
14,000		147.00	222.77	$75.77	51.55%
15,000		155.00	236.18	$81.18	52.38%
16,000		163.00	249.60	$86.60	53.13%
17,000		171.00	263.01	$92.01	53.81%
18,000		179.00	276.42	$97.42	54.43%
19,000		187.00	289.83	$102.83	54.99%
20,000		195.00	303.25	$108.25	55.51%
21,000		203.00	316.66	$113.66	55.99%
22,000		211.00	330.07	$119.07	56.43%
23,000		219.00	343.48	$124.48	56.84%
24,000		227.00	356.89	$129.89	57.22%
25,000		235.00	370.31	$135.31	57.58%
30,000		275.00	437.37	$162.37	59.04%

* Average residential monthly bill.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WW CSS OPERATIONS

COMPARISON OF BILLS UNDER PRESENT AND PROPOSED RATES
NON RESIDENTIAL - MONTHLY
ALL METER SIZES

CONSUMPTION GALLONS		BILLS UNDER PRESENT RATES	BILLS UNDER PROPOSED RATES	INCREASE AMOUNT	INCREASE PERCENT
0		$35.00	$45.50	$10.50	30.00%
100		35.80	46.54	$10.74	30.00%
500		39.00	50.70	$11.70	30.00%
1,000		43.00	55.90	$12.90	30.00%
2,000		51.00	66.30	$15.30	30.00%
3,000		59.00	76.70	$17.70	30.00%
4,000		67.00	87.10	$20.10	30.00%
5,000		75.00	97.50	$22.50	30.00%
6,000		83.00	107.90	$24.90	30.00%
7,000		91.00	118.30	$27.30	30.00%
8,000		99.00	128.70	$29.70	30.00%
9,000		107.00	139.10	$32.10	30.00%
10,000		115.00	149.50	$34.50	30.00%
11,000		123.00	159.90	$36.90	30.00%
12,000		131.00	170.30	$39.30	30.00%
13,000		139.00	180.70	$41.70	30.00%
14,000		147.00	191.10	$44.10	30.00%
15,000		155.00	201.50	$46.50	30.00%
16,000		163.00	211.90	$48.90	30.00%
17,000		171.00	222.30	$51.30	30.00%
18,000		179.00	232.70	$53.70	30.00%
19,000		187.00	243.10	$56.10	30.00%
20,000		195.00	253.50	$58.50	30.00%
20,802	*	201.42	261.84	$60.42	30.00%
21,000		203.00	263.90	$60.90	30.00%
22,000		211.00	274.30	$63.30	30.00%
23,000		219.00	284.70	$65.70	30.00%
24,000		227.00	295.10	$68.10	30.00%
25,000		235.00	305.50	$70.50	30.00%
30,000		275.00	357.50	$82.50	30.00%
40,000		355.00	461.50	$106.50	30.00%
50,000		435.00	565.50	$130.50	30.00%

* Average commercial monthly bill.

VOLUME 10

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

STATEMENT NO. 11 - DIRECT TESTIMONY OF JOHN J. SPANOS

EXHIBIT NO. 11-A - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2025

PAWC Statement No. 11

DIRECT TESTIMONY OF

JOHN J. SPANOS

WITH REGARD TO DEPRECIATION

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN J. SPANOS

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway, Mechanicsburg, Pennsylvania 17050 (formerly 207 Senate Avenue, Camp Hill, Pennsylvania 17011).

Q. With what firm are you associated?

A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since June 1986.

Q. What is your position in the firm?

A. I am President.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie Mellon University and a Master of Business Administration degree from York College of Pennsylvania.

Q. Are you a member of any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals. I am also a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.**Q. Please outline your experience in the field of depreciation.**

A. I have over 39 years of depreciation experience, which includes giving expert testimony in more than 500 cases before 47 regulatory commissions, including the Pennsylvania Public Utility Commission ("Commission"). My participation in the cases where I appeared as an expert witness has included conducting and analyzing depreciation studies for companies, government-owned utilities and other service providers in the electric, gas, water, wastewater and pipeline industries. In addition to the cases in which I submitted testimony, I have supervised over 900 other depreciation or valuation assignments. Please refer to Appendix A for additional information on my qualifications, work history, case experience and my leadership in the Society of Depreciation Professionals.

I. PURPOSE OF TESTIMONY AND OVERVIEW OF EXHIBITS

Q. What is the purpose of your testimony?

A. I was asked by Pennsylvania-American Water Company ("PAWC" or the "Company") to prepare depreciation studies of the Company's water and wastewater plant in service as of June 30, 2025, and its water and wastewater plant projected to be in service as of June 30, 2026 and June 30, 2027. The

depreciation studies are presented for the total water operations and separately for the four wastewater operations, consisting of the following:

(1) Water Operations

(2) Wastewater Sanitary Sewer System ("SSS") General Operations

(3) Butler Area Sewer Authority ("BASA") Wastewater Operations

(4) Wastewater Combined Sewer System ("CSS") Operations

(5) Elizabeth Borough Wastewater Operations

Additionally, I present a recommendation that, in future base rate proceedings, the depreciation analysis for wastewater operations be consolidated in order to produce a common depreciation rate by account for all of the Company's wastewater operations. This consolidation would simplify the depreciation analysis of PAWC wastewater operations for the Company, the Commission, and the parties in the proceeding.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes, I have prepared a total of fourteen exhibits, consisting of the following:

- **Exhibit Nos. 11-A, 11-D, 11-G and 11-J** present the results of the depreciation studies for each water and wastewater operation as of June 30, 2025, except for Elizabeth Borough Operations because PAWC will acquire the system during the future test year ending June 30, 2026, as explained by Company witness Don Wieczenski in PAWC Statement No. 7.

- **Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M** present the results of the depreciation study for each water and wastewater operation as of June 30, 2026.
- **Exhibit Nos. 11-C, 11-F, 11-I, 11-L and 11-N** present the results of the depreciation study for each water and wastewater operation as of June 30, 2027.

In addition, I am responsible for the responses to Depreciation Data Filing Requirements FR VI.1, FR VI.2, FR VI.3, FR VI.4, FR VI.5 and FR VI.6, which are presented as Appendix B to my testimony.

II. DESCRIPTION OF THE DEPRECIATION STUDIES AND METHODS USED

Q. Please describe what is set forth in each of Exhibit Nos. 11-A through 11-N.

A. **Exhibit No. 11-A**, titled "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2025," includes the results of the depreciation study related to the assets of the Water Operations as of June 30, 2025. The report also includes the detailed depreciation calculations.

Exhibit No. 11-B, titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026," includes the results of the depreciation study related to the assets of Water Operations estimated as of June 30, 2026. The report also includes explanatory text, statistics related to the estimation of service life, and the detailed depreciation calculations.

Exhibit No. 11-C titled "2027 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2027," includes the

results of the depreciation study related to the assets of Water Operations estimated as of June 30, 2027.

Exhibit Nos. 11-D through 11-N pertain to the Company's wastewater operations and are organized in the same fashion described above for PAWC's Water Operations. Except, as I noted before, there is no exhibit presenting the results of a depreciation study for the Elizabeth Borough Wastewater Operations as of June 30, 2025, because PAWC will acquire the system during the future test year ending June 30, 2026.

Q. What was the purpose of your depreciation studies?

A. The purpose of the depreciation studies is to estimate the annual depreciation accruals related to the water and wastewater plant in service for ratemaking purposes and, using Commission-approved procedures, to estimate the Company's book reserve as of June 30, 2025, June 30, 2026 and June 30, 2027.

Q. Is the Company's claim for annual depreciation in the current proceeding based on the same method of depreciation used in its most recent rate proceeding in Docket Nos. R-2023-3043189 and R-2023-3043190?

A. Yes, it is. For most plant accounts, the current claim for annual depreciation is based on the straight-line remaining life method of depreciation, which has been used for over 39 years. For Accounts 340.00, 342.00, 343.00, 344.00, 346.00, 347.00 and 348.00 for water assets and Accounts 390, 392, 393.00, 394.00, 396.00, 397.00 and 398.00 for wastewater assets, the claim for annual depreciation is based on the straight- line remaining life method of amortization. That method employs amortization accounting to distribute the unrecovered cost

of fixed capital assets over the remaining amortization period selected for each account.

Q. What group procedure is being used in this proceeding for depreciable accounts?

A. The equal life group procedure is used in the current studies for all depreciable accounts and installation years of water and wastewater plant, which is the same procedure that has been used by the Company for many years with the Commission's approval and, in fact, was used most recently in the Company's last base rate case (Docket Nos. R-2023-3043189 and R-2023-3043190).

Q. Is the Company's claim for accrued depreciation in the current proceeding made on the same basis that has been used for over thirty-nine years?

A. Yes. The current claim for accrued depreciation for water assets is the book reserve brought forward from the book reserves approved by the Commission at Docket Nos. R-842621, R-842675 and R-842755. Similarly, for wastewater assets, accrued depreciation is brought forward from a starting point previously approved by the Commission in prior rate proceedings and at the time of each acquisition.

Q. How was the book reserve used in the calculation of annual depreciation?

A. The book reserve was allocated to vintages, by account, to determine original cost less accrued depreciation by vintage. The total annual accrual is the sum of the results of dividing the original costs less accrued depreciation by the vintage composite remaining lives.

Q. How was the book reserve as of June 30, 2026 and June 30, 2027 estimated?

A. The book reserve as of June 30, 2026 and June 30, 2027, by account, was projected by adding estimated accruals, gross salvage and the amortization of net salvage and subtracting estimated retirements and cost of removal from the book reserve as of June 30, 2025. Annual accruals were calculated based on average yearly or monthly plant balances. For most accounts, salvage and cost of removal were estimated by: (1) expressing actual salvage and cost of removal as a percent of retirements, by account, for the most recent five-year period; and (2) applying those percentages to the projected retirements by account. The projected book reserve, by account, was allocated to vintages for the purpose of the annual accrual calculation based on calculated accrued depreciation as of June 30, 2026 and June 30, 2027.

Q. Has a service life study of the Company's water and wastewater utility property been performed?

A. Yes. Service life studies were most recently performed in 2022 (based on plant data through 2021) for the Company's water assets and 2020 (based on plant data through 2019) for its wastewater assets. The service life studies were the basis for the service lives and survivor curves I used to calculate annual accruals.

Q. Briefly outline the procedure used in performing the service life studies.

A. The service life studies consisted of assembling and compiling historical data from the records related to the water and wastewater plant of the Company and its predecessors; statistically analyzing such data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning Company practices and plans as they relate

to plant operations; and interpreting the above data to form judgments of service life characteristics.

Iowa-type survivor curves were used to describe the estimated survivor characteristics of the mass property groups. Individual service lives were used for major individual units of plant, such as reservoirs and buildings housing treatment plants, pump stations, offices and shops. The life span concept was recognized by coordinating the lives of associated plant installed in subsequent years with the probable retirement date defined by the life estimated for the major unit.

Q. What statistical data were employed in the historical analyses performed for the purpose of estimating service life characteristics?

A. The data consisted of the entries made to record retirements and other transactions related to the water plant during the period 1960 to 2021 and the wastewater plant during the period 2000 to 2019. These entries were classified by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed. The types of transactions included in the data were plant additions, retirements, transfers, and balances.

Q. What was the source of these data?

A. The data were assembled from Company records related to its utility plant in service.

Q. Were the methods used in the service life study the same as those used in other depreciation studies for water and wastewater plant presented before the Commission?

A. Yes. The methods are the same ones that have been presented previously for the Company and for other water and wastewater companies before the Commission,

which have been accepted by the Commission in its past orders for water and wastewater utilities, including PAWC.

Q. Are the factors considered in your estimates of service life presented in Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M?

A. Yes. A discussion of the factors considered in the estimation of service lives is presented in Part III of each of these exhibits.

Q. Please outline the contents of Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M, which include the results of your service life studies for water and wastewater plant.

A. Exhibit No. 11-B is presented in eight parts. Part I, Introduction, discusses the plan of the report and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life studies. Part III, Service Life Considerations, presents the factors and judgments utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates. Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation. Finally, Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021 to 2025.

Table 1, pages V-5 and V-6, presents the book cost of Water Plant as of June 30, 2026, Customers' Advances for Construction, Contributions in Aid of Construction, and the resulting net original cost used in the depreciation study. Table 2, pages V-7 through V-9, presents the estimated survivor curve, the net original cost as of June 30, 2026, and the book reserve and calculated annual depreciation for each account or subaccount of Water Plant. Table 3, pages V-10 and V-11, presents the bring-forward to June 30, 2026, of the book depreciation reserve as of June 30, 2025. Table 4, pages V-12 and V-13, sets forth the calculation of the annual accruals used in the bring-forward. Table 5, page V-14, presents the experienced and estimated net salvage during the five-year period, 2021 through 2025.

The section beginning on page VI-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VII-2 presents the depreciation calculations related to original cost. The tabulation on pages VII-3 through VII-6 presents the cumulative depreciated original cost by year installed. The tabulations on pages VII-8 through VII-150 present the calculation of annual depreciation by vintage by account for each depreciable group of water plant. The tabulation on pages VIII-2 through VIII-6 presents the retirements, gross salvage, and cost of removal by account for each year during the period 2021 through 2025.

Exhibit Nos. 11-E, 11-H, 11-K and 11-M are presented in the same fashion described above for all of the Company’s wastewater plant by operating system.

Q. Please outline the contents of Exhibit Nos. 11-C, 11-F, 11-I, 11-L and 11-N.

A. Exhibit No. 11-C includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2027. The descriptions and explanations presented in Exhibit No. 11-B are also applicable to the depreciation calculations presented in Exhibit No. 11-C. The graphs and tables related to service lives presented in Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-C, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2027, are organized and presented in the same manner as those as of June 30, 2026. Exhibit Nos. 11-F, 11-I, 11-L and 11-N present data and information for all of PAWC's wastewater plant, by operating system, in the same fashion described above.

Q. Please outline the contents of Exhibit Nos. 11-A, 11-D, 11-G and 11-J.

A. Exhibit No. 11-A includes a description of the results, summaries of the depreciation calculations, and the detailed depreciation calculations as of June 30, 2025. The descriptions and explanations presented in Exhibit No. 11-B are also applicable to the depreciation calculations presented in Exhibit No. 11-A. The graphs and tables related to service lives presented in Exhibit No. 11-B also support the service life estimates used in Exhibit No. 11-A, inasmuch as the estimates are the same for both test years. The summary tables and detailed depreciation calculations as of June 30, 2025, are organized and presented in the same manner as those as of June 30, 2026. Exhibit Nos. 11-D, 11-G and 11-J are

presented in the same fashion as the Water Operations assets and use the same format for all wastewater plant by operating system.

Q. Please use an example to illustrate the manner in which the study is presented in Exhibit Nos. 11-A through 11-N.

A. I will use Account 331, Mains and Accessories, as my example, inasmuch as it is the largest depreciable group of water assets and represents approximately 50 percent of the original cost of depreciable water utility plant as of June 30, 2026.

The retirement rate method was used to analyze the survivor characteristics of this group. The life table for the 1948-2021 experience band is presented on pages VI-112 through VI-116 of Exhibit No. 11-B. The life table, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 90-R2, on page VI-111.

The calculation of the annual depreciation related to the original cost of water plant as of June 30, 2025, is presented on pages II-120 through II-123 of Exhibit No. 11-A. The calculation is based on the 90-R2 survivor curve, the attained age, and the allocated book reserve. The calculation as of June 30, 2026, is presented on pages VII-118 through VII-121 of Exhibit No. 11-B and is based in part on the bring-forward of the book reserve. The calculation as of June 30, 2027, is presented on pages II-118 through II-121 of Exhibit No. 11-C and is based in part on the bring-forward of the book reserve. The tabulations in Exhibit Nos. 11-A, 11-B and 11-C set forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. The totals are brought forward to Table 2 on page I-7 in Exhibit

No. 11-A, on page V-9 in Exhibit No. 11-B and on page I-7 in Exhibit No. 11-C. The same process was conducted for the plant of all the wastewater systems.

Q. Do the exhibits exclude the original cost of certain plant?

A. Yes. Certain items of plant, as well as amounts received from customers as advances or contributions, have been excluded from the original cost used in the study. The original cost and a description of the plant excluded are set forth on page I-5 of Exhibit No. 11-B. The net original cost used in the study is developed in Table 1 on pages I-3 and I-4 of Exhibit No. 11-A, on pages V-5 and V-6 of Exhibit No. 11-B and on pages I-3 and I-4 of Exhibit No. 11-C. The same description pertains to all the studies for the Company's wastewater operations.

Q. In what manner is net salvage incorporated in the depreciation calculations?

A. As stated on page IV-7 of Exhibit No. 11-B, no adjustment for net salvage was made to the calculated annual depreciation amounts. The total calculated annual depreciation set forth on page I-7 of Exhibit No. 11-A, on page V-9 of Exhibit No. 11-B and on page I-7 of Exhibit No. 11-C reflects an addition for the amortization of negative net salvage in accordance with the practice of the Commission. The amortization is based on: (1) experience during the period 2020 through 2024 for the calculation as of June 30, 2025; (2) experience during the period 2021 through June 30, 2025, plus estimates for the last six months of year 2025, for the calculation as of June 30, 2026; and (3) experience during the period 2022 through June 30, 2025, plus estimates for the last six months of 2025 and year 2026, for the calculation as of June 30, 2027. The detail by plant account of regular retirements, salvage, and cost of removal for each year is presented on: (1) pages

III-2 through III-6 of Exhibit No. 11-A; (2) pages VIII-2 through VIII-6 of Exhibit No. 11-B; and (3) pages III-2 through III-6 of Exhibit No, 11-C. The totals are brought forward to Table 3 on page I-8 of Exhibit No. 11-A, to Table 5 on page V-14 of Exhibit No. 11-B and to Table 5 on page I-12 of Exhibit No. 11-C, in which the amounts of the five-year amortizations are calculated. The same calculations are presented in all the studies for the Company's wastewater operations.

Q. Do any systems have additional calculations performed?

A. Yes. The BASA Wastewater Operations acquisition was recorded at the net value of the assets in 2024 determined by the Commission under Section 1329(c) of the Public Utility Code. The Elizabeth Borough Wastewater Operations acquisition will be recorded at the net value of the assets in 2026 determined by the Commission under Section 1329(c) of the Public Utility Code. The calculated depreciation expense at acquisition was based on the service lives and survivor curves for each plant account based on the seller's original cost for the acquired property.

III. RECOMMENDATION FOR WASTEWATER OPERATIONS DEPRECIATION STUDY IN FUTURE BASE RATE PROCEEDINGS

Q. Do you have any further recommendations for the wastewater operations?

A. Yes. I join Company witness Jared Deason (PAWC Statement No. 5) in recommending that in the next rate case wastewater operations be consolidated and studied together in order to produce a common depreciation rate by account for all wastewater operations. The consolidation should include all wastewater operations that are owned or have been acquired by the end of the historic test year.

Q. What are the benefits of your recommended consolidation?

A. There are various benefits of a consolidation of wastewater operations into one operation with one set of depreciation rates. First, consolidation would reduce unnecessary complexity and effort when filing future rate cases. Given that all assets within an account are managed by the same operating groups, having one life characteristic and one rate that includes analysis of all the historical transactions makes for a more significant and valid life estimation. Additionally, with all systems together there will be much fewer swings in recovery patterns when there are capital expenditures. Finally, a consolidated approach would be consistent with how PAWC currently performs depreciation studies for water operations.

Q. Does this complete your testimony?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **John J. Spanos**, hereby state that the facts set forth in the pre-marked Statement No. 11 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

John J. Spanos

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

"Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energ	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison;	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-El-AAM, Case No. 24-1011-El-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No.R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation
508.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility	Depreciation
509.	2025	KY PSC	Case No. 2025-00257	Kentucky Power Company	Depreciation
510.	2025	RI PUC	Docket No. _____	Rhode Island Energy	Depreciation
511.	2025	VA SCC		Aqua Virginia, Inc.	Depreciation
512.	2025	MA DPU	D.P.U. 25-170	The Berkshire Gas Company	Depreciation
513.	2025	WA UTC	Docket No. UG-250610	Northwest Natural Gas Company	Depreciation
514.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility, Inc. (South Carolina Water)	Depreciation
515.	2025	CA PUC	Case A.26-01-___	Suburban Water Systems	Depreciation

Appendix B

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.1

Pennsylvania-American Water Company
VI. Depreciation

1. Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Supply a comprehensive statement of any changes made in method of depreciation. Provide dates of all field inspections and facilities visited.

Answer:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 11-B in Part IV of the water depreciation study. The calculation of annual and accrued depreciation are discussed in Exhibit Nos. 11-E, 11-H, 11-K and 11-M in Part IV of the wastewater depreciation studies.

Field trips and facilities visited for Pennsylvania-American Water Company water and wastewater systems are presented in Part III. Service Life Considerations, in Exhibit Nos. 11-B, 11-E, 11-H, 11-K and 11-M of those that had recent visits.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.2

Pennsylvania-American Water Company
VI. Depreciation

2. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

Answer:

Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit No. 11-B in Part VI. Service Life Statistics, of the water depreciation study. The original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized is presented in Exhibit Nos. 11-E, 11-H, 11-K and 11-M in Part VI. Service Life Statistics, for wastewater depreciation studies.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.3

Pennsylvania-American Water Company
VI. Depreciation

3. Provide the surviving original cost at historic test year-end by vintage by account and include applicable depreciation reserves and accruals. These calculations should be provided for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction.

Answer:

The surviving original cost at the end of the historical year June 30, 2025 by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-A beginning on page II-8, in Exhibit No. 11-D beginning on page II-7, in Exhibit No. 11-G beginning on page II-6, and in Exhibit No. 11-J beginning on page II-6.

The surviving original cost at test year end June 30, 2026, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-B beginning on page VII-8, in Exhibit No. 11-E beginning on page VII-7, in Exhibit No. 11-H beginning on page VII-6, in Exhibit No. 11-K beginning on page VII-6, and in Exhibit No. 11-M beginning on page VII-5.

The surviving original cost at test year end June 30, 2027, by vintage by account and the applicable depreciation reserve for utility plant are presented in Exhibit No. 11-C beginning on page II-8, in Exhibit No. 11-F beginning on page II-7, in Exhibit No. 11-I beginning on page II-6, in Exhibit No. 11-L beginning on page II-6, and in Exhibit No. 11-N beginning on page II-5.

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.4

Pennsylvania-American Water Company
VI. Depreciation

4. Provide a comparison of the calculated depreciation reserve used for ratemaking purposes v. the book reserve by account at the end of the test year, if they differ.

Answer:

A comparison of the calculated depreciation reserve v. book reserve by account at June 30, 2025, at June 30, 2026, and at June 30, 2027, are attached as pages FR VI.4 (2) through (18) for all water and wastewater systems by account.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	105,361	131,860
303.99	COMPREHENSIVE PLANNING STUDIES	11,338,280	8,880,058
304.15	OTHER WATER SOURCE STRUCTURES	19,798,202	11,111,635
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	19,612,362	8,685,597
	OTHER STRUCTURES	20,223,801	8,956,383
	TOTAL ACCOUNT 304.20	39,836,163	17,641,980
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	112,830,002	114,899,600
	OTHER STRUCTURES	14,994,610	15,269,651
	TOTAL ACCOUNT 304.30	127,824,612	130,169,251
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	10,170,080	7,744,675
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	600,950	611,973
304.39	PURIFICATION BUILDINGS - TANK PAINTING	289,241	294,546
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	8,376,414	7,836,073
	OTHER OTHER STRUCTURES	4,604,223	4,307,217
	TOTAL ACCOUNT 304.61	12,980,637	12,143,290
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	14,054,292	18,838,567
	OTHER OTHER STRUCTURES	3,309,073	4,449,540
	TOTAL ACCOUNT 304.62	17,363,365	23,288,107
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,478,283	4,606,571
	TOTAL ACCOUNT 304.00	230,341,533	207,612,028
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	25,338,780	20,732,787
	OTHER RESERVOIRS	3,966,941	3,245,844
	TOTAL ACCOUNT 305.00	29,305,721	23,978,631
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,529,070	5,313,633
	OTHER RESERVOIRS	2,313,615	1,882,918
	TOTAL ACCOUNT 306.00	8,842,685	7,196,551
307.00	WELLS AND SPRINGS	5,045,486	4,610,082
310.00	POWER GENERATION EQUIPMENT	6,907,436	7,450,040
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	5,536,322	4,871,360
311.50	OTHER	2,855,589	2,512,607
311.52	SOURCE OF SUPPLY	3,496,772	3,076,779
311.53	WATER TREATMENT	29,494,448	25,951,902
311.54	TRANSMISSION AND DISTRIBUTION	3,018,194	2,655,682
	TOTAL ACCOUNT 311.00	44,401,325	39,068,330

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	95,831,472	93,400,131
	OTHER LARGE STRUCTURES	5,676,432	5,532,416
	TOTAL ACCOUNT 320.10	101,507,904	98,932,547
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,362,674	3,277,360
320.20	CHEMICAL TREATMENT	38,172,028	37,203,361
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	9,840,184	7,023,790
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	9,719,567	10,576,647
	TOTAL ACCOUNT 320.00	162,713,771	157,125,119
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	45,387,543	45,891,024
330.10	ELEVATED TANKS AND STANDPIPES	2,904,870	2,937,094
330.20	GROUND LEVEL FACILITIES	3,715,925	3,757,146
330.30	BELOW GRADE FACILITIES	193,086	195,228
330.40	CLEARWELL	3,300,516	3,337,128
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,273,487	2,298,707
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	32,353,317	32,712,210
	TOTAL ACCOUNT 330.00	90,128,744	91,128,537
331.00	MAINS AND ACCESSORIES	652,501,380	388,550,701
333.00	SERVICES	205,869,784	169,642,467
334.00	METERS AND METER INSTALLATIONS	98,691,954	74,141,878
335.00	FIRE HYDRANTS	36,294,288	22,934,002
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	3,113,680	1,961,233
	COMPUTERS AND PERIPHERAL EQUIPMENT	9,880,930	6,223,762
	COMPUTER SOFTWARE	44,229,846	27,859,322
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	649,593	409,163
	OTHER OFFICE EQUIPMENT	155,522	97,960
	TOTAL ACCOUNT 340.00	58,029,571	36,551,440
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	2,619	3,470
	LIGHT DUTY TRUCKS	30,793,178	40,802,341
	EQUIPMENT	10,804,421	14,316,342
	AUTOS	1,650,758	2,022,390
	OTHER	5,224,046	7,087,034
	TOTAL ACCOUNT 341.00	48,475,022	64,231,577
342.00	STORES EQUIPMENT	177,498	126,699
343.00	TOOLS AND WORK EQUIPMENT	17,739,447	15,103,437
344.00	LABORATORY EQUIPMENT	1,104,936	601,021
345.00	POWER OPERATED EQUIPMENT	1,551,827	1,577,820
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,000,310	872,699
	NON-TELEPHONE	3,045,652	2,657,115
	REMOTE CONTROL AND INSTRUMENTATION	2,635,467	2,299,258
	TELEPHONE	145,180	126,659
	TOTAL ACCOUNT 346.00	6,826,609	5,955,731
347.00	MISCELLANEOUS EQUIPMENT	7,795,875	6,507,077
348.00	OTHER TANGIBLE EQUIPMENT	547,087	543,172
	TOTAL DEPRECIABLE PLANT	**1,726,678,443**	**1,335,591,081**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	108,511	133,333
303.99	COMPREHENSIVE PLANNING STUDIES	12,479,805	11,619,274
304.15	OTHER WATER SOURCE STRUCTURES	22,620,965	15,444,350
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	20,741,189	10,490,580
	OTHER STRUCTURES	21,559,808	10,904,625
	TOTAL ACCOUNT 304.20	42,300,997	21,395,205
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	120,796,019	122,886,694
	OTHER STRUCTURES	16,166,543	16,446,346
	TOTAL ACCOUNT 304.30	136,962,562	139,333,040
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	10,993,457	8,792,092
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	734,698	743,896
304.39	PURIFICATION BUILDINGS - TANK PAINTING	374,180	378,827
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	9,241,163	8,873,754
	OTHER OTHER STRUCTURES	4,896,303	4,701,637
	TOTAL ACCOUNT 304.61	14,137,466	13,575,391
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	15,520,855	20,288,067
	OTHER OTHER STRUCTURES	3,501,512	4,594,965
	TOTAL ACCOUNT 304.62	19,022,367	24,883,032
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,619,955	4,589,096
	TOTAL ACCOUNT 304.00	248,766,647	229,134,929
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	27,344,225	19,629,651
	OTHER RESERVOIRS	1,608,400	1,152,502
	TOTAL ACCOUNT 305.00	28,952,625	20,782,153
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,690,963	5,558,434
	OTHER RESERVOIRS	2,402,794	1,996,091
	TOTAL ACCOUNT 306.00	9,093,757	7,554,525
307.00	WELLS AND SPRINGS	5,388,847	4,957,929
310.00	POWER GENERATION EQUIPMENT	7,507,648	8,188,777
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	6,206,690	5,828,049
311.50	OTHER	3,737,934	2,913,518
311.52	SOURCE OF SUPPLY	3,761,449	3,446,321
311.53	WATER TREATMENT	30,121,511	27,290,584
311.54	TRANSMISSION AND DISTRIBUTION	3,254,319	2,980,164
	TOTAL ACCOUNT 311.00	47,081,903	42,458,636

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	100,183,558	98,601,308
	OTHER OTHER STRUCTURES	5,474,072	5,385,625
	TOTAL ACCOUNT 320.10	105,657,630	103,986,933
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,509,005	3,436,872
320.20	CHEMICAL TREATMENT	42,166,039	43,183,756
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	11,400,005	10,245,118
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	10,209,524	10,952,554
	TOTAL ACCOUNT 320.00	173,053,617	171,916,647
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	47,424,433	49,403,016
330.10	ELEVATED TANKS AND STANDPIPES	3,223,928	3,290,822
330.20	GROUND LEVEL FACILITIES	4,045,386	4,131,913
330.30	BELOW GRADE FACILITIES	206,322	210,865
330.40	CLEARWELL	3,651,485	3,591,759
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,348,156	2,370,212
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	33,899,183	33,858,975
	TOTAL ACCOUNT 330.00	94,798,893	96,857,562
331.00	MAINS AND ACCESSORIES	692,489,778	433,347,090
333.00	SERVICES	212,174,641	170,313,381
334.00	METERS AND METER INSTALLATIONS	110,159,141	93,095,796
335.00	FIRE HYDRANTS	38,716,442	25,919,593
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	3,623,536	2,637,160
	COMPUTERS AND PERIPHERAL EQUIPMENT	12,856,557	9,250,048
	COMPUTER SOFTWARE	47,932,593	33,961,388
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	665,298	505,030
	OTHER OFFICE EQUIPMENT	38,421	6,407
	TOTAL ACCOUNT 340.00	65,116,405	46,360,033
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	5,997	7,882
	LIGHT DUTY TRUCKS	37,955,056	46,569,736
	EQUIPMENT	11,389,998	14,562,296
	AUTOS	1,698,229	2,022,390
	OTHER	5,578,782	7,221,254
	TOTAL ACCOUNT 341.00	56,628,062	70,383,558
342.00	STORES EQUIPMENT	203,772	161,753
343.00	TOOLS AND WORK EQUIPMENT	21,594,610	19,387,098
344.00	LABORATORY EQUIPMENT	1,223,238	866,063
345.00	POWER OPERATED EQUIPMENT	1,695,830	1,785,262
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,342,348	1,347,776
	NON-TELEPHONE	3,936,757	3,585,121
	REMOTE CONTROL AND INSTRUMENTATION	3,565,280	3,337,980
	TELEPHONE	156,527	143,617
	TOTAL ACCOUNT 346.00	9,000,912	8,414,494
347.00	MISCELLANEOUS EQUIPMENT	8,853,683	7,890,954
348.00	OTHER TANGIBLE EQUIPMENT	1,031,412	855,364
	TOTAL DEPRECIABLE PLANT	**1,848,063,002**	**1,474,327,027**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303.14	WATER RIGHTS - HIBERNIA	1,942,823	1,942,823
303.35	WASTE HANDLING AND TREATMENT LAND	111,660	134,809
303.99	COMPREHENSIVE PLANNING STUDIES	13,632,493	13,327,260
304.15	OTHER WATER SOURCE STRUCTURES	25,422,610	19,563,527
304.20	POWER AND PUMING STRUCTURES		
	LARGE STRUCTURES	21,911,564	12,341,242
	OTHER STRUCTURES	23,006,514	12,957,946
	TOTAL ACCOUNT 304.20	44,918,078	25,299,188
304.30	PURIFICATION BUILDINGS		
	LARGE STRUCTURES	129,468,249	130,945,249
	OTHER STRUCTURES	17,300,987	17,498,361
	TOTAL ACCOUNT 304.30	146,769,236	148,443,610
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	11,811,568	9,825,291
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	868,446	875,824
304.39	PURIFICATION BUILDINGS - TANK PAINTING	459,119	463,103
304.61	OFFICE BUILDINGS		
	LARGE STRUCTURES	10,148,510	9,917,838
	OTHER OTHER STRUCTURES	5,188,850	5,070,910
	TOTAL ACCOUNT 304.61	15,337,360	14,988,748
304.62	STORES, SHOP AND GARAGE BUILDINGS		
	LARGE STRUCTURES	16,952,898	21,575,638
	OTHER OTHER STRUCTURES	3,669,052	4,690,258
	TOTAL ACCOUNT 304.62	20,621,950	26,265,896
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	1,781,107	4,586,916
	TOTAL ACCOUNT 304.00	267,989,474	250,312,103
305.00	COLLECTING AND IMPOUNDING RESERVOIRS		
	LARGE RESERVOIRS	29,500,205	22,527,171
	OTHER RESERVOIRS	1,771,784	1,352,984
	TOTAL ACCOUNT 305.00	31,271,989	23,880,155
306.00	LAKE, RIVER AND OTHER INTAKES		
	LARGE RESERVOIRS	6,881,628	5,871,850
	OTHER RESERVOIRS	2,565,467	2,189,022
	TOTAL ACCOUNT 306.00	9,447,095	8,060,872
307.00	WELLS AND SPRINGS	5,615,162	5,289,150
310.00	POWER GENERATION EQUIPMENT	8,105,472	8,911,505
	PUMPING EQUIPMENT		
311.20	ELECTRIC PUMPING EQUIPMENT	6,948,611	7,081,155
311.50	OTHER	4,671,763	3,329,148
311.52	SOURCE OF SUPPLY	4,014,371	3,803,321
311.53	WATER TREATMENT	30,761,755	28,566,664
311.54	TRANSMISSION AND DISTRIBUTION	3,481,557	3,292,848
	TOTAL ACCOUNT 311.00	49,878,057	46,073,136

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
	PURIFICATION SYSTEM		
320.10	LARGE STRUCTURES		
	LARGE STRUCTURES	105,235,001	101,452,087
	OTHER OTHER STRUCTURES	5,240,887	5,052,491
	TOTAL ACCOUNT 320.10	110,475,888	106,504,578
320.18	LARGE STRUCTURES PAINT	103,246	103,246
320.19	LARGE STRUCTURES PAINT	3,655,336	3,595,944
320.20	CHEMICAL TREATMENT	46,068,989	48,496,440
320.29	CHEMICAL TREATMENT PAINT	8,168	8,168
320.30	GRANULAR ACTIVATED CARBON	12,730,127	12,899,016
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	10,732,876	11,526,826
	TOTAL ACCOUNT 320.00	183,774,630	183,134,218
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	49,846,211	53,054,521
330.10	ELEVATED TANKS AND STANDPIPES	3,541,775	3,647,939
330.20	GROUND LEVEL FACILITIES	4,368,724	4,502,857
330.30	BELOW GRADE FACILITIES	219,439	226,261
330.40	CLEARWELL	3,996,832	3,983,199
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,422,825	2,441,720
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	35,605,832	35,285,415
	TOTAL ACCOUNT 330.00	100,001,638	103,141,912
331.00	MAINS AND ACCESSORIES	739,529,960	495,097,115
333.00	SERVICES	220,237,278	174,275,927
334.00	METERS AND METER INSTALLATIONS	122,386,087	111,988,357
335.00	FIRE HYDRANTS	41,220,983	28,748,652
340.00	OFFICE FURNITURE AND EQUIPMENT		
	FURNITURE	4,105,693	3,277,350
	COMPUTERS AND PERIPHERAL EQUIPMENT	15,194,156	11,720,410
	COMPUTER SOFTWARE	49,409,238	36,401,179
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	784,050	794,836
	OTHER OFFICE EQUIPMENT	20,852	6,252
	TOTAL ACCOUNT 340.00	69,513,989	52,200,027
341.00	TRANSPORATION EQUIPMENT		
	NOT CLASSIFIED	10,270	12,082
	LIGHT DUTY TRUCKS	44,917,964	52,533,751
	EQUIPMENT	11,856,651	14,762,420
	AUTOS	1,739,531	2,022,390
	OTHER	5,847,308	7,323,470
	TOTAL ACCOUNT 341.00	64,371,724	76,654,113
342.00	STORES EQUIPMENT	227,501	191,361
343.00	TOOLS AND WORK EQUIPMENT	25,586,571	23,610,554
344.00	LABORATORY EQUIPMENT	1,214,106	943,085
345.00	POWER OPERATED EQUIPMENT	1,790,936	1,905,602
346.00	COMUNICATION EQUIPMENT		
	EQUIPMENT	1,710,123	1,818,790
	NON-TELEPHONE	4,904,625	4,598,270
	REMOTE CONTROL AND INSTRUMENTATION	4,496,069	4,145,987
	TELEPHONE	152,901	141,625
	TOTAL ACCOUNT 346.00	11,263,718	10,704,672
347.00	MISCELLANEOUS EQUIPMENT	8,817,895	7,798,107
348.00	OTHER TANGIBLE EQUIPMENT	1,825,385	1,550,209
	TOTAL DEPRECIABLE PLANT	**1,979,756,626**	**1,629,875,724**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	846,682	312,584
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,316,731	7,370,714
354.40	STRUCTURES AND IMPROVEMENTS - TDP	144,154,757	94,423,146
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,285,723	2,157,788
355.00	POWER GENERATION EQUIPMENT	2,785,583	3,626,914
360.10	COLLECTION SEWERS - FORCE MAINS	10,343,250	7,107,476
361.10	COLLECTION SEWERS - GRAVITY MAINS	79,610,170	51,794,484
361.20	MANHOLES	23,314,378	13,274,354
363.00	SERVICES	33,172,435	26,169,414
364.00	FLOW MEASURING DEVICES	486,445	464,534
365.00	FLOW MEASURING INSTALLATIONS	247,635	272,428
370.00	RECEIVING WELLS	116,599	73,795
371.00	PUMPING EQUIPMENT	5,323,300	3,532,970
380.00	TREATMENT EQUIPMENT	56,665,394	31,734,072
381.00	PLANT SEWERS	2,106,938	1,844,887
382.00	OUTFALL SEWER LINES	267,937	260,030
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	449,851	519,818
390.00	OFFICE FURNITURE AND EQUIPMENT	374,116	235,095
391.00	TRANSPORTATION EQUIPMENT	1,572,727	1,347,338
392.00	STORES EQUIPMENT	44,160	42,601
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	470,319	462,743
394.00	LABORATORY EQUIPMENT	392,514	200,467
395.00	POWER OPERATED EQUIPMENT	221,827	283,059
396.00	COMMUNICATION EQUIPMENT	1,182,365	1,071,678
397.00	MISCELLANEOUS EQUIPMENT	414,604	546,961
398.00	OTHER TANGIBLE PLANT	3,416	2,342
	TOTAL DEPRECIABLE PLANT	**374,169,856**	**249,131,690**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,140,970	648,304
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,814,222	8,083,706
354.40	STRUCTURES AND IMPROVEMENTS - TDP	147,799,454	101,958,645
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,534,085	2,368,525
355.00	POWER GENERATION EQUIPMENT	2,944,200	3,800,401
360.10	COLLECTION SEWERS - FORCE MAINS	11,040,057	7,998,825
361.10	COLLECTION SEWERS - GRAVITY MAINS	82,266,187	54,982,334
361.20	MANHOLES	24,004,322	15,235,074
363.00	SERVICES	34,107,247	27,613,021
364.00	FLOW MEASURING DEVICES	507,617	511,642
365.00	FLOW MEASURING INSTALLATIONS	249,361	272,455
370.00	RECEIVING WELLS	131,125	90,120
371.00	PUMPING EQUIPMENT	5,973,644	4,546,419
380.00	TREATMENT EQUIPMENT	60,486,155	38,413,871
381.00	PLANT SEWERS	2,239,719	1,996,641
382.00	OUTFALL SEWER LINES	279,161	273,844
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	588,589	657,026
390.00	OFFICE FURNITURE AND EQUIPMENT	547,371	426,356
391.00	TRANSPORTATION EQUIPMENT	1,895,313	1,737,049
392.00	STORES EQUIPMENT	48,454	47,013
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	535,105	531,316
394.00	LABORATORY EQUIPMENT	388,549	240,081
395.00	POWER OPERATED EQUIPMENT	235,892	296,921
396.00	COMMUNICATION EQUIPMENT	1,302,699	1,218,856
397.00	MISCELLANEOUS EQUIPMENT	532,597	653,562
398.00	OTHER TANGIBLE PLANT	28,994	57,987
	TOTAL DEPRECIABLE PLANT	**389,621,089**	**274,659,994**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	1,471,118	934,282
354.30	STRUCTURES AND IMPROVEMENTS - SPP	9,310,791	8,784,976
354.40	STRUCTURES AND IMPROVEMENTS - TDP	151,354,527	109,265,549
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	1,783,424	2,536,679
355.00	POWER GENERATION EQUIPMENT	3,108,752	3,971,322
360.10	COLLECTION SEWERS - FORCE MAINS	11,346,133	5,815,631
361.10	COLLECTION SEWERS - GRAVITY MAINS	84,992,554	59,104,148
361.20	MANHOLES	24,582,533	16,682,889
363.00	SERVICES	33,274,543	25,299,717
364.00	FLOW MEASURING DEVICES	526,552	550,486
365.00	FLOW MEASURING INSTALLATIONS	251,609	272,455
370.00	RECEIVING WELLS	145,505	106,380
371.00	PUMPING EQUIPMENT	6,617,078	5,450,715
380.00	TREATMENT EQUIPMENT	64,335,772	44,775,359
381.00	PLANT SEWERS	2,371,035	2,147,727
382.00	OUTFALL SEWER LINES	290,542	287,404
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	726,005	793,974
390.00	OFFICE FURNITURE AND EQUIPMENT	729,107	619,264
391.00	TRANSPORTATION EQUIPMENT	2,229,288	2,120,697
392.00	STORES EQUIPMENT	52,749	51,429
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	553,592	495,501
394.00	LABORATORY EQUIPMENT	432,004	318,763
395.00	POWER OPERATED EQUIPMENT	249,730	310,008
396.00	COMMUNICATION EQUIPMENT	1,576,071	1,510,608
397.00	MISCELLANEOUS EQUIPMENT	643,629	748,123
398.00	OTHER TANGIBLE PLANT	104,589	157,340
	TOTAL DEPRECIABLE PLANT	**403,059,232**	**293,111,426**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.30	STRUCTURES AND IMPROVEMENTS - SPP	11,564,984	460,605
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,668,054	(2,295)
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	2,492,769	179,250
355.00	POWER GENERATING EQUIPMENT	579,623	22,501
360.10	COLLECTION SEWERS - FORCE MAINS	3,293,028	(88,749)
361.10	COLLECTION SEWERS - GRAVITY MAINS	46,258,670	919,488
361.20	MANHOLES	8,338,739	266,876
363.00	SERVICES	8,002,227	202,376
364.00	FLOW MEASURING DEVICES	193,281	12,430
371.00	PUMPING EQUIPMENT	3,493,695	227,519
380.00	TREATMENT EQUIPMENT	12,968,045	654,380
382.00	OUTFALL SEWER LINES	67,055	1,192
390.00	OFFICE FURNITURE AND EQUIPMENT	18,463	3,178
391.00	TRANSPORTATION EQUIPMENT	207,207	32,134
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	606	3,279
395.00	POWER OPERATED EQUIPMENT	219,083	28,767
396.00	COMMUNICATION EQUIPMENT	162,182	(36,581)
397.00	MISCELLANEOUS EQUIPMENT	5,084	2,041
	TOTAL DEPRECIABLE PLANT	**108,532,795**	**2,888,390**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	3,072	4,236
354.30	STRUCTURES AND IMPROVEMENTS - SPP	12,174,409	1,654,675
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,804,016	769,760
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	3,569,737	402,414
355.00	POWER GENERATING EQUIPMENT	608,579	94,927
360.10	COLLECTION SEWERS - FORCE MAINS	3,391,763	132,420
361.10	COLLECTION SEWERS - GRAVITY MAINS	46,913,335	3,657,900
361.20	MANHOLES	8,486,273	1,454,357
363.00	SERVICES	8,111,164	1,554,196
364.00	FLOW MEASURING DEVICES	196,885	87,280
371.00	PUMPING EQUIPMENT	3,631,297	771,534
380.00	TREATMENT EQUIPMENT	13,438,244	2,718,923
382.00	OUTFALL SEWER LINES	67,276	13,684
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	6,150	11,142
390.00	OFFICE FURNITURE AND EQUIPMENT	32,370	18,131
391.00	TRANSPORTATION EQUIPMENT	248,442	129,250
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	15,676	4,285
394.00	LABORATORY EQUIPMENT	957	1,915
395.00	POWER OPERATED EQUIPMENT	245,293	89,383
396.00	COMMUNICATION EQUIPMENT	222,321	43,204
397.00	MISCELLANEOUS EQUIPMENT	10,087	5,433
	TOTAL DEPRECIABLE PLANT	**112,177,346**	**13,619,049**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	163,301	337,687
354.30	STRUCTURES AND IMPROVEMENTS - SPP	12,759,901	2,815,471
354.40	STRUCTURES AND IMPROVEMENTS - TDP	10,988,177	1,535,068
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	3,711,369	879,612
355.00	POWER GENERATING EQUIPMENT	636,016	164,731
360.10	COLLECTION SEWERS - FORCE MAINS	3,502,683	351,848
361.10	COLLECTION SEWERS - GRAVITY MAINS	47,687,677	6,325,640
361.20	MANHOLES	8,609,479	2,551,770
363.00	SERVICES	8,217,722	2,845,798
364.00	FLOW MEASURING DEVICES	200,142	138,556
371.00	PUMPING EQUIPMENT	3,733,448	1,244,178
380.00	TREATMENT EQUIPMENT	13,845,557	4,501,179
382.00	OUTFALL SEWER LINES	67,467	24,233
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	74,907	49,673
390.00	OFFICE FURNITURE AND EQUIPMENT	46,397	33,029
391.00	TRANSPORTATION EQUIPMENT	290,025	209,590
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	37,462	30,232
394.00	LABORATORY EQUIPMENT	5,949	8,852
395.00	POWER OPERATED EQUIPMENT	270,387	144,657
396.00	COMMUNICATION EQUIPMENT	291,371	142,276
397.00	MISCELLANEOUS EQUIPMENT	14,970	5,339
	TOTAL DEPRECIABLE PLANT	**115,154,407**	**24,339,419**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	2,097,774	2,186,103
354.30	STRUCTURES AND IMPROVEMENTS - SPP	7,858,482	7,972,095
354.40	STRUCTURES AND IMPROVEMENTS - TDP	53,952,169	58,204,719
355.00	POWER GENERATING EQUIPMENT	452,034	403,339
360.10	COLLECTION SEWERS - FORCE MAINS	1,148,135	922,431
361.10	COLLECTION SEWERS - GRAVITY MAINS	161,891,178	155,653,100
361.20	MANHOLES	23,360,089	15,700,062
363.00	SERVICES	6,870,638	5,721,277
364.00	FLOW MEASURING DEVICES	1,271,720	1,078,538
371.00	PUMPING EQUIPMENT	5,913,638	5,547,207
380.00	TREATMENT EQUIPMENT	34,789,748	32,056,562
381.00	PLANT SEWERS	840,035	863,246
382.00	OUTFALL SEWER LINES	44,123	67,342
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	4,287,870	3,813,206
390.00	OFFICE FURNITURE AND EQUIPMENT	932,180	686,146
391.00	TRANSPORTATION EQUIPMENT	4,578,519	4,510,202
392.00	STORES EQUIPMENT	27,694	21,615
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	828,677	915,299
394.00	LABORATORY EQUIPMENT	121,312	270,779
395.00	POWER OPERATED EQUIPMENT	955,569	1,079,120
396.00	COMMUNICATION EQUIPMENT	1,251,659	1,123,923
397.00	MISCELLANEOUS EQUIPMENT	883,433	809,600
	TOTAL DEPRECIABLE PLANT	**314,356,676**	**299,605,910**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	3,239,250	3,254,276
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,310,940	8,547,965
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55,897,114	60,890,483
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	18,471	5,460
355.00	POWER GENERATING EQUIPMENT	598,625	546,012
360.10	COLLECTION SEWERS - FORCE MAINS	1,412,638	1,304,933
361.10	COLLECTION SEWERS - GRAVITY MAINS	166,507,796	162,224,309
361.20	MANHOLES	23,898,856	17,826,828
363.00	SERVICES	7,050,484	5,605,508
364.00	FLOW MEASURING DEVICES	1,405,806	1,291,714
371.00	PUMPING EQUIPMENT	6,469,902	6,237,126
380.00	TREATMENT EQUIPMENT	36,679,165	34,601,283
381.00	PLANT SEWERS	867,625	894,142
382.00	OUTFALL SEWER LINES	55,187	78,129
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,801,732	4,439,311
390.00	OFFICE FURNITURE AND EQUIPMENT	1,137,172	929,496
391.00	TRANSPORTATION EQUIPMENT	5,200,023	5,283,039
392.00	STORES EQUIPMENT	34,747	29,593
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,090,947	1,181,998
394.00	LABORATORY EQUIPMENT	281,898	322,319
395.00	POWER OPERATED EQUIPMENT	1,043,221	1,182,561
396.00	COMMUNICATION EQUIPMENT	1,449,814	1,347,460
397.00	MISCELLANEOUS EQUIPMENT	1,073,128	1,009,373
	TOTAL DEPRECIABLE PLANT	**328,524,541**	**319,033,318**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	4,419,961	4,466,454
354.30	STRUCTURES AND IMPROVEMENTS - SPP	8,756,571	9,108,324
354.40	STRUCTURES AND IMPROVEMENTS - TDP	57,893,732	63,499,153
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	46,938	6,569
355.00	POWER GENERATING EQUIPMENT	738,929	704,712
360.10	COLLECTION SEWERS - FORCE MAINS	1,673,246	1,616,379
361.10	COLLECTION SEWERS - GRAVITY MAINS	170,960,247	168,216,360
361.20	MANHOLES	24,490,412	19,747,906
363.00	SERVICES	7,368,056	6,032,582
364.00	FLOW MEASURING DEVICES	1,527,472	1,486,522
371.00	PUMPING EQUIPMENT	7,098,913	6,960,958
380.00	TREATMENT EQUIPMENT	38,599,604	37,386,065
381.00	PLANT SEWERS	892,036	924,718
382.00	OUTFALL SEWER LINES	93,923	40,235
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	5,295,836	5,050,279
390.00	OFFICE FURNITURE AND EQUIPMENT	1,346,918	1,171,495
391.00	TRANSPORTATION EQUIPMENT	5,817,703	6,015,248
392.00	STORES EQUIPMENT	41,799	37,539
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,364,058	1,448,258
394.00	LABORATORY EQUIPMENT	474,421	507,125
395.00	POWER OPERATED EQUIPMENT	1,125,944	1,280,867
396.00	COMMUNICATION EQUIPMENT	1,656,370	1,573,184
397.00	MISCELLANEOUS EQUIPMENT	1,265,470	1,210,118
	TOTAL DEPRECIABLE PLANT	**342,948,559**	**338,491,050**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	114,904	717
354.30	STRUCTURES AND IMPROVEMENTS - SPP	652,352	27,869
354.40	STRUCTURES AND IMPROVEMENTS - TDP	796,847	7,099
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	32,028	101
355.00	POWER GENERATING EQUIPMENT	18,958	901
360.10	COLLECTION SEWERS - FORCE MAINS	17,533	651
361.10	COLLECTION SEWERS - GRAVITY MAINS	3,920,511	36,504
361.20	MANHOLES	256,866	425
363.00	SERVICES	76	64
364.00	FLOW MEASURING DEVICES	308,015	7,769
370.00	RECEIVING WELLS	16,595	910
371.00	PUMPING EQUIPMENT	232,602	9,509
380.00	TREATMENT EQUIPMENT	528,332	10,880
381.00	PLANT SEWERS	342,743	6,445
382.00	OUTFALL SEWER LINES	258	14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,404	145
390.00	OFFICE FURNITURE AND EQUIPMENT	12,411	(317)
391.00	TRANSPORTATION EQUIPMENT	34,569	851
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	282,610	(6,466)
394.00	LABORATORY EQUIPMENT	13,830	(3,526)
395.00	POWER OPERATED EQUIPMENT	1,379	16
396.00	COMMUNICATION EQUIPMENT	34,146	2,814
	TOTAL DEPRECIABLE PLANT	**7,621,969**	**103,375**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
	(1)	(2)	(3)
	DEPRECIABLE PLANT		
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	118,529	10,816
354.30	STRUCTURES AND IMPROVEMENTS - SPP	793,981	209,345
354.40	STRUCTURES AND IMPROVEMENTS - TDP	814,228	69,883
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	32,421	3,918
355.00	POWER GENERATING EQUIPMENT	23,193	6,433
360.10	COLLECTION SEWERS - FORCE MAINS	21,825	4,486
361.10	COLLECTION SEWERS - GRAVITY MAINS	4,053,863	312,137
361.20	MANHOLES	261,098	57,020
363.00	SERVICES	857	821
364.00	FLOW MEASURING DEVICES	322,725	102,065
370.00	RECEIVING WELLS	20,562	5,458
371.00	PUMPING EQUIPMENT	275,897	82,426
380.00	TREATMENT EQUIPMENT	587,094	151,325
381.00	PLANT SEWERS	367,676	49,369
382.00	OUTFALL SEWER LINES	320	86
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,987	1,141
390.00	OFFICE FURNITURE AND EQUIPMENT	16,293	3,749
391.00	TRANSPORTATION EQUIPMENT	36,275	16,393
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	308,897	59,208
394.00	LABORATORY EQUIPMENT	15,716	6,912
395.00	POWER OPERATED EQUIPMENT	1,391	1,216
396.00	COMMUNICATION EQUIPMENT	47,898	18,174
397.00	MISCELLANEOUS EQUIPMENT	184	111
	TOTAL DEPRECIABLE PLANT	**8,125,910**	**1,172,492**

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.5

Pennsylvania-American Water Company
VI. Depreciation

5. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

   a. For the purposes of this filing.

   b. For the purposes of the most recent rate increase filing prior to the current proceedings.

Answer:

a. Refer to Table 2 in Exhibit Nos. 11-A through 11-N.

b. Refer to pages FR VI.5 (2) to FR VI.5 (10) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior water rate filing, and pages FR VI.5 (11) to FR VI.5 (20) for survivor curves and annual accrual rates estimated to be appropriate in the most recent prior wastewater rate filing.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,169,782.02					
303.30	PURIFICATION LAND	NONDEPR.		42,401.17					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,483,351.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**22,229,316.13**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	131,860	23,165	1,322	0.85	17.5
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		11,052,834.26	7,254,665	3,798,169	1,710,935	15.48	2.2
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		95,740,074.67	7,841,590	87,898,485	2,770,762	2.89	31.7
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,213,745.31	8,229,846	47,983,900	1,598,982	2.84	30.0
	OTHER STRUCTURES	55-R3		48,261,559.09	8,380,009	39,881,550	1,340,992	2.78	29.7
	TOTAL ACCOUNT 304.2			104,475,304.40	16,609,855	87,865,450	2,939,974	2.81	29.9
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	284,083,890.05	100,397,397	183,686,493	6,932,737	2.44	26.5
	OTHER STRUCTURES	60-R3		50,580,296.77	13,292,910	37,287,387	915,696	1.81	40.7
	TOTAL ACCOUNT 304.3			334,664,186.82	113,690,307	220,973,880	7,848,433	2.35	28.2
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	25,230,121.46	7,463,436	17,766,685	764,243	3.03	23.2
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	331,573	1,071,866	135,951	9.69	7.9
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	112,323	7,040	3,520	2.95	2.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	26,607,642.45	6,169,390	20,438,253	860,052	3.23	23.8
	OTHER OTHER STRUCTURES	50-R3		16,001,529.69	3,901,233	12,100,297	369,893	2.31	32.7
	TOTAL ACCOUNT 304.61			42,609,172.14	10,070,623	32,538,550	1,229,945	2.89	26.5
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	58,751,831.95	15,227,016	43,524,817	1,457,508	2.48	29.9
	OTHER OTHER STRUCTURES	45-R3		9,321,638.42	4,208,717	5,112,921	152,710	1.64	33.5
	TOTAL ACCOUNT 304.62			68,073,470.37	19,435,733	48,637,738	1,610,218	2.37	30.2
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		6,864,629.49	3,630,315	3,234,314	135,847	1.98	23.8
	TOTAL ACCOUNT 304			679,179,761.25	179,185,755	499,994,008	17,438,893	2.57	28.7

FR VI.5 (2)

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	127,895,832.42	20,920,002	106,975,831	1,763,342	1.38	60.7
	OTHER RESERVOIRS	75-R3		7,575,529.05	2,979,691	4,595,838	142,402	1.88	32.3
	TOTAL ACCOUNT 305			135,471,361.47	23,899,693	111,571,669	1,905,744	1.41	58.5
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	4,748,401	7,580,711	291,984	2.37	26.0
	OTHER RESERVOIRS	50-S0.5		4,980,246.24	1,640,159	3,340,087	130,484	2.62	25.6
	TOTAL ACCOUNT 306			17,309,358.40	6,388,560	10,920,798	422,468	2.44	25.9
307.00	WELLS AND SPRINGS	55-S0		11,912,683.74	3,401,063	8,511,621	286,230	2.40	29.7
310.00	POWER GENERATION EQUIPMENT	45-S0.5		18,908,316.70	6,293,958	12,614,359	473,877	2.51	26.6
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		16,188,403.50	3,968,076	12,220,328	540,917	3.34	22.6
311.50	OTHER	39-S0		13,047,342.71	1,149,625	11,897,718	502,951	3.85	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,240,259.32	2,764,830	9,475,429	412,901	3.37	22.9
311.53	WATER TREATMENT	39-S0		47,853,790.34	25,237,269	22,616,521	1,337,620	2.80	16.9
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,291,397	4,416,503	206,173	3.07	21.4
	TOTAL ACCOUNT 311			96,037,696.31	35,411,197	60,626,499	3,000,562	3.12	20.2
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	210,047,725.16	85,325,556	124,722,167	5,259,400	2.50	23.7
	OTHER OTHER STRUCTURES	55-R3		16,342,286.31	5,243,141	11,099,145	319,725	1.96	34.7
	TOTAL ACCOUNT 320.1			226,390,011.47	90,568,697	135,821,312	5,579,125	2.46	24.3
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,059,100	608,846	79,964	2.18	7.6
320.20	CHEMICAL TREATMENT	42-R0.5		103,158,609.61	30,603,828	72,554,782	3,343,377	3.24	21.7
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		12,704,166.27	5,555,240	7,148,926	1,318,973	10.38	5.4
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		14,890,092.88	10,673,814	4,216,279	243,895	1.64	17.3
	TOTAL ACCOUNT 320			360,922,239.77	140,572,093	220,350,145	10,565,334	2.93	20.9
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		117,009,748.45	39,932,025	77,077,723	2,101,017	1.80	36.7
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		14,144,856.97	2,290,818	11,854,039	285,273	2.02	41.6
330.20	GROUND LEVEL FACILITIES	65-S0.5		18,118,307.94	2,791,160	15,327,148	367,277	2.03	41.7
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	158,657	660,050	16,194	1.98	40.8
330.40	CLEARWELL	65-S0.5		12,806,300.04	2,617,148	10,189,152	251,227	1.96	40.6
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,086,329	217,595	78,333	3.40	2.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		41,110,935.19	26,466,456	14,644,479	2,642,615	6.43	5.5
	TOTAL ACCOUNT 330			206,312,779.97	76,342,593	129,970,186	5,741,936	2.78	22.6
331.00	MAINS AND ACCESSORIES	90-R2		3,056,793,085.70	342,396,516	2,714,396,570	46,324,768	1.52	58.6
333.00	SERVICES	65-R2.5		678,344,458.01	158,738,784	519,605,674	12,539,036	1.85	41.4
334.00	METERS AND METER INSTALLATIONS	20-L1.5		221,392,901.34	76,372,916	145,019,985	13,764,263	6.22	10.5
335.00	FIRE HYDRANTS	60-R2		134,208,552.33	19,446,220	114,762,332	3,065,466	2.28	37.4

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	7,800,711.97	1,060,253	6,740,459	483,811	6.20	13.9
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	14,520,712.81	2,870,542	11,650,171	4,124,631	28.41	2.8
	COMPUTER SOFTWARE	5-SQ	80,252,425.10	21,393,515	58,858,910	28,816,507	35.91	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	1,549,193.48	693,985	855,208	720,949	46.54	1.2
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	1,839	7,262	1,210	13.29	6.0
	TOTAL ACCOUNT 340		104,132,144.31	26,020,134	78,112,010	34,147,108	32.79	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,555	1,033	179	6.92	5.8
	LIGHT DUTY TRUCKS	10-L2.5	51,891,848.30	25,350,423	26,541,425	4,116,259	7.93	6.4
	EQUIPMENT	10-L2.5	16,793,602.21	14,610,142	2,183,460	489,680	2.92	4.5
	AUTOS	10-L2.5	1,995,589.81	1,767,676	227,914	70,144	3.51	3.2
	OTHER	10-L2.5	7,584,706.89	6,372,507	1,212,200	240,622	3.17	5.0
	TOTAL ACCOUNT 341		78,268,334.88	48,102,303	30,166,032	4,916,884	6.28	6.1
342.00	STORES EQUIPMENT	20-SQ	469,790.25	67,164	402,626	29,362	6.25	13.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	43,246,953.88	9,326,628	33,920,326	2,447,749	5.66	13.9
344.00	LABORATORY EQUIPMENT	20-SQ	2,262,021.06	381,654	1,880,367	267,187	11.81	7.0
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,122,806.77	1,356,764	766,043	92,041	4.34	8.3
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	2,231,368.37	325,497	1,905,871	154,156	6.91	12.4
	NON-TELEPHONE	15-SQ	8,295,019.71	1,532,326	6,762,694	582,182	7.02	11.6
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	4,021,751.34	1,430,915	2,590,836	459,462	11.42	5.6
	TELEPHONE	10-SQ	295,178.57	143,155	152,024	41,339	14.00	3.7
	TOTAL ACCOUNT 346		14,843,317.99	3,431,893	11,411,425	1,237,139	8.33	9.2
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,259,609.68	3,893,050	24,366,560	1,350,943	4.78	18.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	477,612	317,966	32,481	4.08	9.8
	TOTAL DEPRECIABLE PLANT		**5,904,344,433.66**	**1,170,835,898**	**4,733,508,535**	**161,761,728**	**2.74**	
	AMORTIZATION OF NET SALVAGE					**23,803,004**		
	TOTAL UTILITY PLANT IN SERVICE		**5,929,760,326.27**	**1,170,835,898**	**4,733,508,535**	**185,564,732**		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,169,782.02					
303.30	PURIFICATION LAND	NONDEPR.		708,155.10					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,531,351.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**22,943,070.06**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	133,178	21,847	1,303	0.84	16.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		11,838,420.51	9,027,061	2,811,360	1,429,604	12.08	2.0
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		103,236,517.17	8,694,594	94,541,923	2,987,555	2.89	31.6
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,459,468.67	9,393,614	47,065,855	1,610,727	2.85	29.2
	OTHER STRUCTURES	55-R3		52,557,446.05	9,065,637	43,491,809	1,400,230	2.66	31.1
	TOTAL ACCOUNT 304.2			109,016,914.72	18,459,251	90,557,664	3,010,957	2.76	30.1
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	294,444,269.51	106,630,080	187,814,190	7,280,247	2.47	25.8
	OTHER STRUCTURES	60-R3		51,134,693.67	14,186,360	36,948,334	921,961	1.80	40.1
	TOTAL ACCOUNT 304.3			345,578,963.18	120,816,440	224,762,524	8,202,208	2.37	27.4
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	25,230,121.46	8,232,332	16,997,789	751,733	2.98	22.6
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	467,566	935,873	135,908	9.68	6.9
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	115,844	3,519	3,519	2.95	1.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	27,589,751.28	6,804,093	20,785,658	992,729	3.60	20.9
	OTHER OTHER STRUCTURES	50-R3		16,080,999.57	4,195,737	11,885,263	370,385	2.30	32.1
	TOTAL ACCOUNT 304.61			43,670,750.85	10,999,830	32,670,921	1,363,114	3.12	24.0
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	58,751,831.95	16,666,286	42,085,547	1,434,911	2.44	29.3
	OTHER OTHER STRUCTURES	45-R3		11,529,963.88	4,018,892	7,511,072	221,245	1.92	33.9
	TOTAL ACCOUNT 304.62			70,281,795.83	20,685,178	49,596,619	1,656,156	2.36	29.9
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		8,983,176.16	3,313,011	5,670,165	241,603	2.69	23.5
	TOTAL ACCOUNT 304			707,521,041.27	191,784,046	515,736,997	18,352,753	2.59	28.1

PENNSYLVANIA-AMERICAN WATER COMPANY
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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	129,635,756.24	22,219,353	107,416,404	1,792,397	1.38	59.9
	OTHER RESERVOIRS	75-R3		8,767,843.39	2,875,666	5,892,177	161,363	1.84	36.5
	TOTAL ACCOUNT 305			138,403,599.63	25,095,019	113,308,581	1,953,760	1.41	58.0
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,020,651	7,308,461	289,212	2.35	25.3
	OTHER RESERVOIRS	50-S0.5		5,462,233.74	1,689,487	3,772,747	142,680	2.61	26.4
	TOTAL ACCOUNT 306			17,791,345.90	6,710,138	11,081,208	431,892	2.43	25.7
307.00	WELLS AND SPRINGS	55-S0		12,416,177.55	3,612,473	8,803,705	294,151	2.37	29.9
310.00	POWER GENERATION EQUIPMENT	45-S0.5		25,156,942.49	5,546,185	19,610,757	708,425	2.82	27.7
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		23,116,136.75	3,183,068	19,933,069	869,482	3.76	22.9
311.50	OTHER	39-S0		16,571,799.32	770,023	15,801,776	666,390	4.02	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,940,570.90	3,000,408	9,940,163	435,454	3.37	22.8
311.53	WATER TREATMENT	39-S0		47,853,790.34	26,577,175	21,276,615	1,275,910	2.67	16.7
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,497,330	4,210,570	199,009	2.97	21.2
	TOTAL ACCOUNT 311			107,190,197.75	36,028,004	71,162,193	3,446,245	3.22	20.6
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	245,991,456.85	84,182,848	161,808,607	6,639,257	2.70	24.4
	OTHER OTHER STRUCTURES	55-R3		15,602,024.41	3,846,140	11,755,884	319,366	2.05	36.8
	TOTAL ACCOUNT 320.1			261,593,481.26	88,028,988	173,564,491	6,958,623	2.66	24.9
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,139,061	528,885	80,974	2.21	6.5
320.20	CHEMICAL TREATMENT	42-R0.5		118,733,555.85	30,308,513	88,425,043	4,062,816	3.42	21.8
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		13,459,406.97	6,870,691	6,588,716	1,203,541	8.94	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		15,531,581.93	10,789,269	4,742,313	271,461	1.75	17.5
	TOTAL ACCOUNT 320			413,097,385.55	139,247,936	273,849,448	12,577,415	3.04	21.8
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		130,768,568.22	42,731,163	88,037,405	2,346,480	1.79	37.5
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		14,144,856.97	2,576,544	11,568,313	281,257	1.99	41.1
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,913,409.67	2,447,602	17,465,808	419,151	2.10	41.7
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	174,867	643,840	15,945	1.95	40.4
330.40	CLEARWELL	65-S0.5		12,806,300.04	2,868,151	9,938,149	247,909	1.94	40.1
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,164,662	139,262	79,453	3.45	1.8
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		45,744,045.26	28,235,459	17,508,586	3,183,288	6.96	5.5
	TOTAL ACCOUNT 330			226,499,811.54	81,198,448	145,301,363	6,573,483	2.90	22.1
331.00	MAINS AND ACCESSORIES	90-R2		3,327,488,033.47	317,168,189	3,010,319,844	50,981,834	1.53	59.0
333.00	SERVICES	65-R2.5		719,078,190.47	165,593,656	553,484,534	13,326,968	1.85	41.5
334.00	METERS AND METER INSTALLATIONS	20-L1.5		249,227,878.51	86,478,411	162,749,468	15,106,859	6.06	10.8
335.00	FIRE HYDRANTS	60-R2		145,278,472.78	20,657,896	124,620,577	3,298,422	2.27	37.8

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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	8,638,585.84	1,627,429	7,011,157	519,152	6.01	13.5
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	17,320,326.29	4,881,170	12,439,156	4,764,289	27.51	2.6
	COMPUTER SOFTWARE	5-SQ	91,455,720.27	32,442,490	59,013,230	28,190,991	30.82	2.1
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	1,067,816.75	343,459	724,358	361,319	33.84	2.0
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	3,049	6,052	1,210	13.29	5.0
	TOTAL ACCOUNT 340		118,491,550.10	39,297,597	79,193,953	33,836,961	28.56	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,734	854	169	6.53	5.1
	LIGHT DUTY TRUCKS	10-L2.5	61,327,985.93	28,279,582	33,048,404	5,419,866	8.84	6.1
	EQUIPMENT	10-L2.5	16,793,602.21	15,100,515	1,693,087	429,555	2.56	3.9
	AUTOS	10-L2.5	1,995,589.81	1,837,721	157,869	50,896	2.55	3.1
	OTHER	10-L2.5	7,584,706.89	6,612,942	971,765	218,934	2.89	4.4
	TOTAL ACCOUNT 341		87,704,472.51	51,832,494	35,871,979	6,119,420	6.98	5.9
342.00	STORES EQUIPMENT	20-SQ	469,790.25	98,512	371,278	29,146	6.20	12.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	48,121,656.24	11,953,618	36,168,038	2,664,312	5.54	13.6
344.00	LABORATORY EQUIPMENT	20-SQ	2,229,299.11	624,008	1,605,291	202,752	9.09	7.9
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,122,806.77	1,449,816	672,991	81,581	3.84	8.2
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	3,712,250.99	671,739	3,040,512	243,507	6.56	12.5
	NON-TELEPHONE	15-SQ	9,649,123.69	2,158,396	7,490,728	670,327	6.95	11.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	4,902,319.79	1,864,142	3,038,178	536,905	10.95	5.7
	TELEPHONE	10-SQ	309,958.34	185,515	124,443	27,166	8.76	4.6
	TOTAL ACCOUNT 346		18,573,652.81	4,879,792	13,693,861	1,477,905	7.96	9.3
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	36,245,335.69	5,438,554	30,806,782	1,674,196	4.62	18.4
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,577.91	510,231	285,347	32,464	4.08	8.8
	TOTAL DEPRECIABLE PLANT		**6,417,839,486.49**	**1,206,308,085**	**5,211,531,402**	**174,601,851**	**2.72**	
	AMORTIZATION OF NET SALVAGE					**26,209,026**		
	TOTAL UTILITY PLANT IN SERVICE		**6,443,969,133.03**	**1,206,308,085**	**5,211,531,402**	**200,810,877**		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY
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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,211,287.02					
303.30	PURIFICATION LAND	NONDEPR.		2,621,561.64					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,511,859.04					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,107,863.83					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		1,865,772.73					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,338,245.56					
303.61	OFFICE LAND	NONDEPR.		3,221,899.78					
	TOTAL NONDEPRECIABLE PLANT			**24,878,489.60**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	134,486	20,539	1,303	0.84	15.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		13,338,478.83	10,223,405	3,115,074	1,176,824	8.82	2.6
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		105,718,516.03	11,659,067	94,059,449	2,995,935	2.83	31.4
304.20	POWER AND PUMPING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,459,468.67	10,740,331	45,719,138	1,602,716	2.84	28.5
	OTHER STRUCTURES	55-R3		55,296,189.35	10,044,840	45,251,349	1,428,896	2.58	31.7
	TOTAL ACCOUNT 304.2			111,755,658.02	20,785,171	90,970,487	3,031,612	2.71	30.0
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	299,956,857.25	111,411,219	188,545,640	7,483,884	2.49	25.2
	OTHER STRUCTURES	60-R3		64,803,801.71	13,452,705	51,351,097	1,200,386	1.85	42.8
	TOTAL ACCOUNT 304.3			364,760,658.96	124,863,924	239,896,737	8,684,270	2.38	27.6
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	26,629,042.76	8,631,394	17,997,648	815,227	3.06	22.1
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	603,418	800,021	133,337	9.50	6.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		119,362.95	119,360	3	0	-	-
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	30,363,147.68	7,107,547	23,255,601	1,529,855	5.04	15.2
	OTHER OTHER STRUCTURES	50-R3		16,201,450.79	4,394,978	11,806,473	376,592	2.32	31.4
	TOTAL ACCOUNT 304.61			46,564,598.47	11,502,525	35,062,074	1,906,447	4.09	18.4
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	62,301,831.95	18,101,774	44,200,059	1,518,872	2.44	29.1
	OTHER OTHER STRUCTURES	45-R3		12,497,279.74	4,223,330	8,273,950	246,966	1.98	33.5
	TOTAL ACCOUNT 304.62			74,799,111.69	22,325,104	52,474,009	1,765,838	2.36	29.7
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		11,514,247.71	2,856,281	8,657,967	371,972	3.23	23.3
	TOTAL ACCOUNT 304			743,264,635.54	203,346,244	539,918,395	19,704,638	2.65	27.4

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PENNSYLVANIA-AMERICAN WATER COMPANY
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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	190,471,458.05	7,708,843	182,762,616	3,125,193	1.64	58.5
	OTHER RESERVOIRS	75-R3		7,974,536.30	242,940	7,731,596	147,982	1.86	52.2
	TOTAL ACCOUNT 305			198,445,994.35	7,951,783	190,494,212	3,273,175	1.65	58.2
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,242,607	7,086,505	285,812	2.32	24.8
	OTHER RESERVOIRS	50-S0.5		6,343,554.16	1,672,477	4,671,077	167,187	2.64	27.9
	TOTAL ACCOUNT 306			18,672,666.32	6,915,084	11,757,582	452,999	2.43	26.0
307.00	WELLS AND SPRINGS	55-S0		16,858,304.68	4,240,951	12,617,354	409,292	2.43	30.8
310.00	POWER GENERATION EQUIPMENT	45-S0.5		25,871,991.01	6,082,054	19,789,937	720,780	2.79	27.5
	PUMPING EQUIPMENT								
311.20	ELECTRIC	39-S0		41,084,584.61	1,928,386	39,156,199	1,682,807	4.10	23.3
311.50	OTHER	39-S0		20,857,210.96	251,890	20,605,321	869,380	4.17	23.7
311.52	SOURCE OF SUPPLY	39-S0		12,940,570.90	3,436,500	9,504,071	420,058	3.25	22.6
311.53	WATER TREATMENT	39-S0		47,853,790.34	27,854,875	19,998,915	1,216,638	2.54	16.4
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		6,707,900.44	2,696,554	4,011,346	191,739	2.86	20.9
	TOTAL ACCOUNT 311			129,444,057.25	36,168,205	93,275,852	4,380,622	3.38	21.3
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	257,232,388.91	88,380,857	168,851,531	7,115,931	2.77	23.7
	OTHER OTHER STRUCTURES	55-R3		21,147,066.95	3,479,854	17,667,213	439,184	2.08	40.2
	TOTAL ACCOUNT 320.1			278,379,455.86	91,860,711	186,518,744	7,555,115	2.71	24.7
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		3,667,945.94	3,220,121	447,825	74,638	2.03	6.0
320.20	CHEMICAL TREATMENT	42-R0.5		159,740,980.00	23,764,484	135,976,496	6,625,402	4.15	20.5
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		14,370,730.58	7,963,693	6,407,038	1,160,194	8.07	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		19,048,869.77	10,134,011	8,914,859	471,474	2.48	18.9
	TOTAL ACCOUNT 320			475,319,395.75	137,054,434	338,264,962	15,886,823	3.34	21.3
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		148,602,297.21	43,738,815	104,863,482	2,738,085	1.84	38.3
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		24,572,432.37	2,970,426	21,602,006	510,622	2.08	42.3
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,913,409.67	2,865,778	17,047,632	413,105	2.07	41.3
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	190,827	627,880	15,727	1.92	39.9
330.40	CLEARWELL	65-S0.5		12,806,300.04	3,116,599	9,689,701	244,452	1.91	39.6
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,303,924.15	2,244,150	59,774	9,962	0.43	6.0
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		53,585,998.63	29,713,492	23,872,507	3,559,119	6.64	6.7
	TOTAL ACCOUNT 330			262,603,069.30	84,840,087	177,762,982	7,491,072	2.85	23.7
331.00	MAINS AND ACCESSORIES	90-R2		3,533,014,149.56	320,293,493	3,212,720,657	54,371,951	1.54	59.1
333.00	SERVICES	65-R2.5		758,836,459.21	173,808,467	585,027,992	14,059,475	1.85	41.6
334.00	METERS AND METER INSTALLATIONS	20-L1.5		275,376,160.82	98,232,397	177,143,764	16,251,857	5.90	10.9
335.00	FIRE HYDRANTS	60-R2		156,182,918.00	22,126,934	134,055,984	3,532,857	2.26	37.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	9,765,026.15	2,225,292	7,539,734	571,595	5.85	13.2
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	20,929,590.90	7,353,689	13,575,902	5,229,815	24.99	2.6
	COMPUTER SOFTWARE	5-SQ	84,090,848.28	29,417,612	54,673,236	27,053,786	32.17	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	215,330.44	16,573	198,757	66,253	30.77	3.0
	OTHER OFFICE EQUIPMENT	10-SQ	9,100.95	4,261	4,840	1,210	13.29	4.0
	TOTAL ACCOUNT 340		115,009,896.72	39,017,427	75,992,469	32,922,659	28.63	2.3
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	2,587.67	1,902	686	156	6.03	4.4
	LIGHT DUTY TRUCKS	10-L2.5	75,542,986.69	32,074,239	43,468,748	7,193,168	9.52	6.0
	EQUIPMENT	10-L2.5	17,334,733.21	15,866,742	1,467,991	394,498	2.28	3.7
	AUTOS	10-L2.5	2,120,994.81	1,662,086	458,909	172,283	8.12	2.7
	OTHER	10-L2.5	7,584,706.89	6,832,146	752,561	190,108	2.51	4.0
	TOTAL ACCOUNT 341		102,586,009.27	56,437,115	46,148,895	7,950,213	7.75	5.8
342.00	STORES EQUIPMENT	20-SQ	469,790.25	128,629	341,161	29,150	6.20	11.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	53,886,280.27	14,656,979	39,229,301	2,923,285	5.42	13.4
344.00	LABORATORY EQUIPMENT	20-SQ	2,125,988.78	727,066	1,398,923	207,010	9.74	6.8
345.00	POWER OPERATED EQUIPMENT	21-S0.5	2,242,714.26	1,506,133	736,581	83,224	3.71	8.9
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	4,837,798.93	898,903	3,938,896	319,993	6.61	12.3
	NON-TELEPHONE	15-SQ	11,538,536.76	2,888,978	8,649,559	796,120	6.90	10.9
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,985,571.87	2,361,391	3,624,181	641,528	10.72	5.6
	TELEPHONE	10-SQ	259,216.96	138,370	120,847	29,007	11.19	4.2
	TOTAL ACCOUNT 346		22,621,124.52	6,287,642	16,333,483	1,786,648	7.90	9.1
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	43,810,400.74	7,309,665	36,500,736	2,007,334	4.58	18.2
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	14,759,295.79	936,806	13,822,490	606,125	4.11	22.8
	TOTAL DEPRECIABLE PLANT		**6,966,837,628.90**	**1,240,368,309**	**5,726,469,325**	**190,229,316**	**2.73**	
	AMORTIZATION OF NET SALVAGE					**26,487,385**		
	TOTAL UTILITY PLANT IN SERVICE		**6,994,902,694.98**	**1,240,368,309**	**5,726,469,325**	**216,716,701**		

* Life Span Procedure was used. Curve shown is Interim Survivor Curve.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,479,164.99	45,562	8,433,603	229,852	2.71	36.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,137,144.03	8,246,486	13,890,658	438,757	1.98	31.7
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,024,238.26	81,813,715	196,210,524	7,316,907	2.63	26.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	4,565,732.11	1,813,015	2,752,717	112,972	2.47	24.4
355.00	POWER GENERATION EQUIPMENT	35-S0.5	5,868,971.43	3,429,449	2,439,523	126,620	2.16	19.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	42,454,829.43	4,624,342	37,830,488	728,279	1.72	51.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	228,420,729.31	48,387,077	180,033,652	3,851,652	1.69	46.7
361.20	MANHOLES	50-S2.5	41,740,530.40	10,598,056	31,142,474	2,106,512	5.05	14.8
363.00	SERVICES	47-R3	54,006,813.27	24,434,472	29,572,342	1,802,159	3.34	16.4
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	278,146	380,829	76,896	11.67	5.0
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	219,699	52,865	12,972	4.76	4.1
370.00	RECEIVING WELLS	50-R3	677,388.38	47,932	629,457	16,395	2.42	38.4
371.00	PUMPING EQUIPMENT	30-S0.5	17,181,544.78	2,202,233	14,979,312	852,150	4.96	17.6
380.00	TREATMENT EQUIPMENT	35-S1.5	133,752,429.08	23,479,248	110,273,181	5,915,173	4.42	18.6
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,613,223	4,965,186	150,565	2.29	33.0
382.00	OUTFALL SEWER LINES	50-R3	603,464.81	247,981	355,484	12,744	2.11	27.9
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,477,449.88	280,396	2,197,054	135,100	5.45	16.3
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,266,542.71	127,679	1,138,863	71,282	5.63	16.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	3,747,275.07	790,481	2,956,794	311,164	8.30	9.5
392.00	STORES EQUIPMENT	25-SQ	107,351.44	35,455	71,896	4,302	4.01	16.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,200,526.19	361,985	838,541	55,905	4.66	15.0
394.00	LABORATORY EQUIPMENT	15-SQ	705,529.59	147,330	558,200	113,283	16.06	4.9
395.00	POWER OPERATED EQUIPMENT	22-R2	561,397.06	226,648	334,749	26,080	4.65	12.8
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,257,338.04	1,192,577	2,064,761	202,677	6.22	10.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,461,600.87	309,606	1,151,994	85,941	5.88	13.4
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	1,363	12,869	613	4.31	21.0
	TOTAL DEPRECIABLE PLANT		**860,222,170.57**	**214,954,156**	**645,268,016**	**24,756,952**	**2.88**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,915,870.25					
	TOTAL NONDEPRECIABLE PLANT		**15,002,968.65**					
	AMORTIZATION OF NET SALVAGE					**1,288,971**		
	TOTAL UTILITY PLANT		**875,225,139.22**	**214,954,156**	**645,268,016**	**26,045,923**		

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,024,450.07	176,042	8,848,408	243,682	2.70	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,145,494.03	8,716,727	13,428,767	426,359	1.93	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,171,967.29	89,164,962	189,007,005	7,102,130	2.55	26.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	5,798,402.29	1,376,318	4,422,084	181,459	3.13	24.4
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,252,880.16	3,253,556	3,999,324	194,006	2.67	20.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	48,007,177.42	5,043,190	42,963,987	814,671	1.70	52.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	235,039,005.62	51,938,655	183,100,351	3,902,626	1.66	46.9
361.20	MANHOLES	50-S2.5	43,152,715.49	12,533,389	30,619,326	1,991,551	4.62	15.4
363.00	SERVICES	47-R3	56,444,857.84	25,757,379	30,687,479	1,795,672	3.18	17.1
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	355,096	303,879	63,595	9.65	4.8
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	232,673	39,891	10,201	3.74	3.9
370.00	RECEIVING WELLS	50-R3	677,388.38	64,325	613,063	16,235	2.40	37.8
371.00	PUMPING EQUIPMENT	30-S0.5	18,434,537.51	2,784,876	15,649,662	879,026	4.77	17.8
380.00	TREATMENT EQUIPMENT	35-S1.5	154,470,993.33	29,034,139	125,436,854	6,434,720	4.17	19.5
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,763,887	4,814,522	149,503	2.27	32.2
382.00	OUTFALL SEWER LINES	50-R3	603,464.81	260,812	342,653	12,604	2.09	27.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,630,632.88	420,360	2,210,273	139,770	5.31	15.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,291,592.71	201,196	1,090,397	71,793	5.56	15.2
390.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL	5-SQ	45,090.00	4,509	40,581	8,543	18.95	4.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,095,346.93	1,061,888	3,033,459	320,037	7.81	9.5
392.00	STORES EQUIPMENT	25-SQ	107,351.44	39,760	67,591	4,301	4.01	15.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,433,697.35	429,941	1,003,756	65,560	4.57	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	685,991.59	233,954	452,038	70,819	10.32	6.4
395.00	POWER OPERATED EQUIPMENT	22-R2	595,377.19	244,267	351,110	27,211	4.57	12.9
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,774,493.85	1,450,052	3,324,442	267,620	5.61	12.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,109,739.98	419,996	1,689,744	128,214	6.08	13.2
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	2,226	12,006	600	4.22	20.0
	TOTAL DEPRECIABLE PLANT		**904,516,827.60**	**236,964,175**	**667,552,652**	**25,322,508**	**2.80**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		953,050.62					
353.40	LAND AND LAND RIGHTS - TDP		10,937,535.99					
	TOTAL NONDEPRECIABLE PLANT		**15,722,740.39**					
	AMORTIZATION OF NET SALVAGE					**1,562,777**		
	TOTAL UTILITY PLANT		**920,239,567.99**	**236,964,175**	**667,552,652**	**26,885,285**		

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,638,072.04	380,112	9,257,960	258,264	2.68	35.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	22,145,494.03	9,170,329	12,975,165	415,073	1.87	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	278,171,967.29	96,268,382	181,903,585	6,843,074	2.46	26.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	9,518,398.04	673,908	8,844,490	353,457	3.71	25.0
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,252,880.16	3,456,913	3,795,967	187,100	2.58	20.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	49,789,141.45	5,734,022	44,055,119	838,439	1.68	52.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	241,305,992.79	54,970,487	186,335,506	3,964,341	1.64	47.0
361.20	MANHOLES	50-S2.5	44,127,470.70	14,433,486	29,693,985	1,789,417	4.06	16.6
363.00	SERVICES	47-R3	57,860,844.56	27,497,792	30,363,053	1,734,139	3.00	17.5
364.00	FLOW MEASURING DEVICES	15-L2.5	658,974.62	418,708	240,267	51,836	7.87	4.6
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	242,861	29,703	8,174	3.00	3.6
370.00	RECEIVING WELLS	50-R3	677,388.38	80,585	596,803	16,143	2.38	37.0
371.00	PUMPING EQUIPMENT	30-S0.5	22,891,460.37	2,894,563	19,996,897	1,099,655	4.80	18.2
380.00	TREATMENT EQUIPMENT	35-S1.5	171,064,219.15	33,395,194	137,669,025	6,876,677	4.02	20.0
381.00	PLANT SEWERS	50-R3	6,578,409.28	1,913,233	4,665,176	148,448	2.26	31.4
382.00	OUTFALL SEWER LINES	50-R3	2,522,078.78	98,934	2,423,145	61,464	2.44	39.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	3,770,083.44	498,651	3,271,432	204,555	5.43	16.0
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	1,291,592.71	274,524	1,017,069	71,406	5.53	14.2
390.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL	5-SQ	45,090.00	13,053	32,037	8,009	17.76	4.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,109,746.59	1,374,586	2,735,161	311,781	7.59	8.8
392.00	STORES EQUIPMENT	25-SQ	107,351.44	44,068	63,283	4,301	4.01	14.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,559,563.77	499,803	1,059,761	70,326	4.51	15.1
394.00	LABORATORY EQUIPMENT	15-SQ	584,121.32	193,788	390,333	57,988	9.93	6.7
395.00	POWER OPERATED EQUIPMENT	22-R2	1,606,793.05	101,924	1,504,869	106,761	6.64	14.1
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,330,583.93	1,194,139	3,136,445	268,380	6.20	11.7
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,834,406.51	567,764	2,266,643	175,185	6.18	12.9
398.00	MISCELLANEOUS EQUIPMENT	25-SQ	14,231.50	2,951	11,280	594	4.17	19.0
	TOTAL DEPRECIABLE PLANT		**944,728,919.94**	**256,394,760**	**688,334,159**	**25,924,987**	**2.74**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		3,611,014.00					
353.30	LAND AND LAND RIGHTS - SPP		953,050.62					
353.40	LAND AND LAND RIGHTS - TDP		10,937,535.99					
	TOTAL NONDEPRECIABLE PLANT		**15,722,740.39**					
	AMORTIZATION OF NET SALVAGE					**1,584,386**		
	TOTAL UTILITY PLANT		**960,451,660.33**	**256,394,760**	**688,334,159**	**27,509,373**		

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	FMV PLANT	FMV RESERVE	CALCULATED EXPENSE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)	(9)	(10)	(11)=((9)-(10))*(7)
	DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	10,500.00	135	10,365	274	2.61	37.8	10,500.00	135	271
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	34,072,469.32	8,986,667	25,085,802	785,262	2.30	31.9	70,070,584.51	31,906,045	877,784
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	11,154,235.89	7,044,159	4,110,077	158,754	1.42	25.9	43,619,182.20	29,258,359	203,924
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,355,375.51	2,637,296	4,718,080	386,701	5.26	12.2	29,449,971.24	19,467,018	525,103
355.00	POWER GENERATION EQUIPMENT	35-S0.5	1,741,655.08	652,135	1,089,520	58,777	3.37	18.5	2,240,593.15	906,176	44,970
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	4,583,561.31	1,412,550	3,171,011	69,880	1.52	45.4	14,570,539.52	6,371,975	124,618
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	51,159,715.70	19,662,798	31,496,918	723,318	1.41	43.5	207,550,574.55	109,625,887	1,380,738
361.20	MANHOLES	50-S2.5	6,300.00	78	6,222	138	2.19	45.1	6,300.00	78	136
363.00	SERVICES	47-R3	8,621,985.33	4,683,777	3,938,208	229,445	2.66	17.2	44,413,477.48	32,945,368	305,052
364.00	FLOW MEASURING DEVICES	15-L2.5	300,000.00	201,522	98,478	32,023	10.67	3.1	655,213.52	441,134	22,842
371.00	PUMPING EQUIPMENT	30-S0.5	4,507,503.80	1,988,559	2,518,945	190,817	4.23	13.2	15,351,718.40	9,051,764	266,488
380.00	TREATMENT EQUIPMENT	35-S1.5	18,864,065.79	7,240,178	11,623,888	740,213	3.92	15.7	53,050,122.74	28,813,666	950,069
382.00	OUTFALL SEWER LINES	50-R3	25,662.14	22,054	3,608	567	2.21	6.4	492,092.57	418,519	1,626
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	55,805.80	6,749	49,057	2,914	5.22	16.8	55,021.72	6,401	2,538
390.20	COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	73,363.00	51,503	21,860	16,926	23.07	1.3	57,287.98	42,264	3,466
391.00	TRANSPORTATION EQUIPMENT	14-L4	793,535.36	386,529	407,006	85,371	10.76	4.8	847,086.83	428,177	45,075
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	21,000.00	539	20,461	1,036	4.93	19.8	21,000.00	539	1,009
395.00	POWER OPERATED EQUIPMENT	22-R2	1,134,169.60	526,945	607,225	53,959	4.76	11.3	1,383,392.33	708,174	32,140
396.00	COMMUNICATION EQUIPMENT	15-SQ	947,927.35	431,670	516,257	42,778	4.51	12.1	916,682.03	415,789	22,590
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,059.83	3,060	0	0	-	-	4,868.94	4,245	0
	TOTAL DEPRECIABLE PLANT		**145,431,890.81**	**55,938,903**	**89,492,988**	**3,579,153**	**2.46**		**484,766,209.71**	**270,811,713**	**4,810,439**
	NONDEPRECIABLE PLANT										
353.40	LAND AND LAND RIGHTS - TDP		592,540.92						13,335,927.13		
	TOTAL NONDEPRECIABLE PLANT		**592,540.92**						**13,335,927.13**		
	AMORTIZATION OF NET SALVAGE					**0**					
	TOTAL UTILITY PLANT		**146,024,431.73**	**55,938,903**	**89,492,988**	**3,579,153**			**498,102,136.84**		

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	FMV PLANT	FMV RESERVE	CALCULATED EXPENSE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)	(9)	(10)	(11)=((9)-(10))*(7)
	DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,325,000.00	10,466	8,314,534	220,137	2.64	37.8	8,325,000.00	10,466	219,504
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	34,206,010.97	9,752,034	24,453,977	770,585	2.25	31.7	70,204,126.16	32,671,412	844,486
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	11,154,235.89	7,202,547	3,951,689	155,478	1.39	25.4	43,619,182.20	29,416,747	197,414
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,705,375.51	3,034,159	4,671,217	363,566	4.72	12.8	29,799,971.24	19,863,881	468,983
355.00	POWER GENERATION EQUIPMENT	35-S0.5	1,950,870.32	689,571	1,261,299	66,195	3.39	19.1	2,449,808.39	943,612	51,060
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	4,583,561.31	1,482,222	3,101,339	69,279	1.51	44.8	14,570,539.52	6,441,647	122,746
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	53,769,146.70	19,919,455	33,849,692	771,959	1.44	43.8	210,160,005.55	109,882,544	1,443,995
361.20	MANHOLES	50-S2.5	330,000.00	1,900	328,100	7,293	2.21	45.0	330,000.00	1,900	7,251
363.00	SERVICES	47-R3	8,778,429.06	4,876,016	3,902,413	223,527	2.55	17.5	44,569,921.21	33,137,607	291,524
364.00	FLOW MEASURING DEVICES	15-L2.5	300,000.00	233,538	66,462	22,833	7.61	2.9	655,213.52	473,150	13,855
371.00	PUMPING EQUIPMENT	30-S0.5	6,844,482.75	1,823,320	5,021,163	313,184	4.58	16.0	17,688,697.35	8,886,525	403,139
380.00	TREATMENT EQUIPMENT	35-S1.5	18,864,065.79	7,979,654	10,884,412	701,555	3.72	15.5	53,050,122.74	29,553,142	874,088
382.00	OUTFALL SEWER LINES	50-R3	25,662.14	22,618	3,044	526	2.05	5.8	492,092.57	419,083	1,497
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	88,705.80	1,121	87,585	5,127	5.78	17.1	87,921.72	773	5,037
390.20	COMPUTER AND PERIPHERAL EQUIPMENT	5-SQ	7,899.00	3,882	4,017	2,964	37.52	1.4			0
391.00	TRANSPORTATION EQUIPMENT	14-L4	830,927.00	469,399	361,528	70,298	8.46	5.1	884,478.47	511,047	31,592
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	150,000.00	4,894	145,106	7,386	4.92	19.6	150,000.00	4,894	7,139
395.00	POWER OPERATED EQUIPMENT	22-R2	1,134,169.60	580,933	553,237	49,118	4.33	11.3	1,383,392.33	762,162	26,899
396.00	COMMUNICATION EQUIPMENT	15-SQ	646,228.20	53,284	592,944	51,039	7.90	11.6	614,982.88	37,403	45,629
	TOTAL DEPRECIABLE PLANT		**159,694,770.04**	**58,141,013**	**101,553,758**	**3,872,049**	**2.42**		**499,035,455.85**	**273,017,995**	**5,055,838**
	NONDEPRECIABLE PLANT										
353.40	LAND AND LAND RIGHTS - TDP		592,540.92						13,335,927.13		
	TOTAL NONDEPRECIABLE PLANT		**592,540.92**						**13,335,927.13**		
	AMORTIZATION OF NET SALVAGE					**38,675**					
	TOTAL UTILITY PLANT		**160,287,310.96**	**58,141,013**	**101,553,758**	**3,910,724**			**512,371,382.98**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	8,334,302.21	573,427	7,760,875	213,970	2.57	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	20,986,044.46	7,304,734	13,681,310	434,551	2.07	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	123,362,935.68	52,990,817	70,372,118	2,334,160	1.89	30.1
355.00	POWER GENERATING EQUIPMENT	35-S0.5	932,654.26	296,907	635,747	31,574	3.39	20.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	9,576,689.00	567,264	9,009,425	150,395	1.57	59.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	383,434,650.13	150,631,841	232,802,809	5,202,980	1.36	44.7
361.20	MANHOLES	50-S2.5	38,889,415.73	20,528,009	18,361,407	960,372	2.47	19.1
363.00	SERVICES	47-R3	13,121,252.98	5,815,433	7,305,820	317,052	2.42	23.0
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	728,505	1,370,689	182,525	8.70	7.5
371.00	PUMPING EQUIPMENT	30-S0.5	14,926,204.71	4,539,008	10,387,196	599,686	4.02	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	78,524,654.41	26,850,889	51,673,765	2,792,661	3.56	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	800,718	775,628	31,722	2.01	24.5
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	50,018	139,232	3,551	1.88	39.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	2,553,314	8,186,740	644,251	6.00	12.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	2,551,002.00	377,432	2,173,570	145,239	5.69	15.0
391.00	TRANSPORTATION EQUIPMENT	14-L4	7,818,254.14	3,816,617	4,001,637	541,361	6.92	7.4
392.00	STORES EQUIPMENT	25-SQ	106,844.28	11,756	95,089	4,359	4.08	21.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	2,286,410.29	334,814	1,951,596	117,338	5.13	16.6
394.00	LABORATORY EQUIPMENT	15-SQ	1,323,996.94	149,758	1,174,239	96,345	7.28	12.2
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	957,232	952,166	75,037	3.93	12.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,767,307.88	825,358	1,941,950	189,893	6.86	10.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,662,917.90	434,518	2,228,400	183,761	6.90	12.1
	TOTAL DEPRECIABLE PLANT		**728,119,779.09**	**281,138,370**	**446,981,408**	**15,252,783**	**2.09**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**1,950,438**		
	TOTAL UTILITY PLANT		**732,583,134.13**	**281,138,370**	**446,981,408**	**17,203,221**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2024

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,058,844.25	678,726	8,380,118	233,637	2.58	35.9
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	21,022,488.72	7,754,269	13,268,220	423,726	2.02	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	137,103,395.31	53,649,066	83,454,329	2,740,423	2.00	30.5
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,059,130.23	315,200	743,930	36,432	3.44	20.4
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	21,610,655.58	336,740	21,273,916	341,092	1.58	62.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	410,854,203.13	150,264,489	260,589,714	5,751,228	1.40	45.3
361.20	MANHOLES	50-S2.5	46,559,179.99	20,545,147	26,014,033	1,089,740	2.34	23.9
363.00	SERVICES	47-R3	15,750,817.66	5,504,611	10,246,207	418,919	2.66	24.5
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	912,915	1,186,279	168,993	8.05	7.0
371.00	PUMPING EQUIPMENT	30-S0.5	17,227,545.48	4,868,761	12,358,784	703,162	4.08	17.6
380.00	TREATMENT EQUIPMENT	35-S1.5	82,645,469.17	29,306,935	53,338,534	2,823,974	3.42	18.9
381.00	PLANT SEWERS	50-R3	1,576,345.41	832,403	743,942	31,193	1.98	23.8
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	54,342	134,908	3,514	1.86	38.4
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	3,198,085	7,541,969	633,351	5.90	11.9
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	2,949,393.85	541,121	2,408,273	163,948	5.56	14.7
391.00	TRANSPORTATION EQUIPMENT	14-L4	8,309,341.23	4,318,769	3,990,572	542,354	6.53	7.4
392.00	STORES EQUIPMENT	25-SQ	106,844.28	16,115	90,729	4,359	4.08	20.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	3,085,746.41	482,262	2,603,484	154,945	5.02	16.8
394.00	LABORATORY EQUIPMENT	15-SQ	1,364,898.43	250,520	1,114,378	98,195	7.19	11.3
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	1,033,646	875,752	71,505	3.74	12.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,856,535.48	1,028,735	1,827,800	194,017	6.79	9.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,939,335.21	630,605	2,308,730	201,227	6.85	11.5
	TOTAL DEPRECIABLE PLANT		**801,018,066.50**	**286,523,462**	**514,494,601**	**16,829,934**	**2.10**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**2,380,927**		
	TOTAL UTILITY PLANT		**805,481,421.54**	**286,523,462**	**514,494,601**	**19,210,861**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	9,755,421.35	762,913	8,992,508	253,754	2.60	35.4
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	21,053,791.97	8,184,256	12,869,536	413,563	1.96	31.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	147,669,252.51	56,715,396	90,953,857	2,969,694	2.01	30.6
355.00	POWER GENERATING EQUIPMENT	35-S0.5	5,259,130.23	357,652	4,901,478	210,757	4.01	23.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	24,889,714.44	62,109	24,827,605	398,457	1.60	62.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	419,036,884.06	155,183,595	263,853,289	5,794,665	1.38	45.5
361.20	MANHOLES	50-S2.5	59,326,868.83	19,268,258	40,058,611	1,402,469	2.36	28.6
363.00	SERVICES	47-R3	18,076,021.84	5,203,897	12,872,125	507,622	2.81	25.4
364.00	FLOW MEASURING DEVICES	15-L2.5	2,099,193.73	1,083,679	1,015,515	155,103	7.39	6.5
371.00	PUMPING EQUIPMENT	30-S0.5	18,041,430.43	5,448,964	12,592,466	720,875	4.00	17.5
380.00	TREATMENT EQUIPMENT	35-S1.5	88,898,702.45	31,061,063	57,837,639	2,942,431	3.31	19.7
381.00	PLANT SEWERS	50-R3	1,576,345.41	863,615	712,730	30,852	1.96	23.1
382.00	OUTFALL SEWER LINES	50-R3	189,250.37	58,189	131,061	3,487	1.84	37.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,740,054.36	3,831,745	6,908,309	619,092	5.76	11.2
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,347,253.97	721,775	2,625,479	179,922	5.38	14.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	8,379,886.54	4,855,626	3,524,261	509,477	6.08	6.9
392.00	STORES EQUIPMENT	25-SQ	106,844.28	20,471	86,373	4,358	4.08	19.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	3,524,789.98	654,201	2,870,589	174,754	4.96	16.4
394.00	LABORATORY EQUIPMENT	15-SQ	1,401,650.48	353,232	1,048,418	90,689	6.47	11.6
395.00	POWER OPERATED EQUIPMENT	22-R2	1,909,398.22	1,106,103	803,295	68,230	3.57	11.8
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,903,863.89	1,230,716	1,673,148	195,723	6.74	8.5
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,197,757.35	843,210	2,354,547	217,215	6.79	10.8
	TOTAL DEPRECIABLE PLANT		**851,383,506.69**	**297,870,665**	**553,512,839**	**17,863,189**	**2.10**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,161,743.45					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**4,463,355.04**					
	AMORTIZATION OF NET SALVAGE					**2,718,072**		
	TOTAL UTILITY PLANT		**855,846,861.73**	**297,870,665**	**553,512,839**	**20,581,261**		

Pennsylvania-American Water Company
Data Requirements of the Pennsylvania Public Utility Commission
Depreciation Study

FR VI.6

Pennsylvania-American Water Company
VI. Depreciation

6. Provide an exhibit showing gross salvage, cost of removal, and net salvage for the five most recent calendar or fiscal years by account.

Answer:

The information is presented on pages III-2 through III-6 of Exhibit No. 11-A for the historic test year, on pages VIII-2 through VIII-6 of Exhibit No. 11-B for the future test year, and on pages III-2 through III-6 of Exhibit No. 11-C for the fully forecasted test year for water assets.

The information is presented in Part III. Experienced Net Salvage of Exhibit Nos. 11-D, 11-G and 11-J for the historic test year, in Part VIII, Experienced and Estimated Net Salvage of Exhibit Nos. 11-E, 11-H, 11-K and 11-M of the future test year, and in Part III. Experienced and Estimated Net Salvage of Exhibit Nos. 11-F, 11-I, 11-Land 11-N of the fully forecasted test year for wastewater assets.

EXHIBIT NO. 11-A - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2025

Exhibit No. 11-A
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-A
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle

084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of water plant less advances, contributions and property to be excluded pursuant to Commission audits. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020-2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
INTANGIBLE PLANT										
301.00	ORGANIZATION	766,405.12								766,405.12
302.00	FRANCHISES AND CONSENTS	2,404,599.20								2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16								15,572.16
	TOTAL INTANGIBLE PLANT	**3,186,576.48**		**0.00**		**0.00**		**0.00**		**3,186,576.48**
NONDEPRECIABLE PLANT										
303.20	POWER AND PUMPING LAND	6,940,309.49								6,940,309.49
303.30	PURIFICATION LAND	737,643.74								737,643.74
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,290,327.73				236,432.20				3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,108,101.88								2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82								2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,359,019.40								5,359,019.40
303.61	OFFICE LAND	6,485,143.71								6,485,143.71
	TOTAL NONDEPRECIABLE PLANT	**27,686,075.77**		**0.00**		**236,432.20**		**0.00**		**27,922,507.97**
DEPRECIABLE PLANT										
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51								1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17								155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	15,016,672.62								15,016,672.62
304.15	OTHER WATER SOURCE STRUCTURES	123,441,838.63								123,441,838.63
304.20	POWER AND PUMPING STRUCTURES	131,753,371.58				2,105,906.27		41,310.00		133,900,587.85
304.30	PURIFICATION BUILDINGS	431,945,321.40				169,605.01		230,375.00		432,345,301.41
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66								28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95								1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90								968,751.90
304.61	OFFICE BUILDINGS	43,952,440.79				60,000.00		12,834.00		44,025,274.79
304.62	STORES, SHOP AND GARAGE BUILDINGS	68,419,260.94				301,029.00				68,720,289.94
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	5,101,931.50								5,101,931.50
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	155,296,806.38				3,575.00				155,300,381.38
306.00	LAKE, RIVER AND OTHER INTAKES	17,782,809.54				41,551.00				17,824,360.54
307.00	WELLS AND SPRINGS	12,499,603.40				307,067.27				12,806,670.67
310.00	POWER GENERATION EQUIPMENT	26,502,854.26				297,740.91		26,561.00		26,827,156.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	15,359,712.97				1,964,196.05		116,716.00		17,440,625.02
311.50	PUMPING EQUIPMENT - OTHER	26,945,408.21								26,945,408.21
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54								11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10								48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23								9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	239,495,117.44				69,357.27		627,852.00		240,192,326.71
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73								103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90								4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	161,547,430.19				42,367.00				161,589,797.19
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87								8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03								24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	15,642,496.15								15,642,496.15
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	126,452,934.89				3,099,463.51				129,552,398.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
330.10	ELEVATED TANKS AND STANDPIPES	17,524,082.30								17,524,082.30
330.20	GROUND LEVEL FACILITIES	19,120,765.30								19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23								818,707.23
330.40	CLEARWELL	13,078,108.59								13,078,108.59
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79								2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	44,191,417.34								44,191,417.34
331.00	MAINS AND ACCESSORIES	3,224,751,423.64		52,764,759.04		269,721,282.74		502,366.00		3,547,739,831.42
333.00	SERVICES	764,723,495.56		12,107,810.75		17,115,757.92				793,947,064.23
334.00	METERS AND METER INSTALLATIONS	273,942,483.34		161,259.00		1,882,095.57				275,985,837.91
335.00	FIRE HYDRANTS	151,304,877.84		3,321,247.74		5,751,770.81				160,377,896.39
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,036,437.01								10,036,437.01
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	20,853,007.40								20,853,007.40
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	93,058,716.42								93,058,716.42
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	696,707.17								696,707.17
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	181,642.26				354.00				181,996.26
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10								38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	76,802,269.04								76,802,269.04
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39								15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21								2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,642,782.41								7,642,782.41
342.00	STORES EQUIPMENT	470,568.37								470,568.37
343.00	TOOLS AND WORK EQUIPMENT	75,331,485.85				61.00				75,331,546.85
344.00	LABORATORY EQUIPMENT	2,547,012.56								2,547,012.56
345.00	POWER OPERATED EQUIPMENT	3,021,112.26								3,021,112.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,353,886.73				169,789.89				5,523,676.62
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	10,938,618.54								10,938,618.54
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	5,743,663.34								5,743,663.34
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	223,455.04								223,455.04
347.00	MISCELLANEOUS EQUIPMENT	28,160,224.11				4,085.00				28,164,309.11
348.00	OTHER TANGIBLE EQUIPMENT	795,575.13								795,575.13
	TOTAL DEPRECIABLE PLANT	**6,619,521,447.75**		**68,355,076.53**		**303,107,055.22**		**1,558,014.00**		**6,992,541,593.50**
	TOTAL UTILITY PLANT IN SERVICE	**6,650,394,100.00**		**68,355,076.53**		**303,343,487.42**		**1,558,014.00**		**7,023,650,677.95**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		766,405.12					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,186,576.48**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,940,309.49					
303.30	PURIFICATION LAND	NONDEPR.		737,643.74					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,359,019.40					
303.61	OFFICE LAND	NONDEPR.		6,485,143.71					
	TOTAL NONDEPRECIABLE PLANT			**27,922,507.97**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	131,860	23,165	1,469	0.95	15.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		15,016,672.62	8,880,058	6,136,615	2,634,187	17.54	2.3
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,441,838.63	11,111,635	112,330,204	3,537,013	2.87	31.8
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	8,685,597	48,216,493	1,703,178	2.99	28.3
	OTHER STRUCTURES	55-R3		76,998,499.16	8,956,383	68,042,116	2,040,014	2.65	33.4
	TOTAL ACCOUNT 304.20			133,900,587.85	17,641,980	116,258,609	3,743,192	2.80	31.1
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	359,356,537.10	114,899,600	244,456,937	9,062,538	2.52	27.0
	OTHER STRUCTURES	60-R3		72,988,764.31	15,269,651	57,719,113	1,341,037	1.84	43.0
	TOTAL ACCOUNT 304.30			432,345,301.41	130,169,251	302,176,050	10,403,575	2.41	29.0
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	7,744,675	20,696,907	1,034,372	3.64	20.0
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	611,973	791,466	131,911	9.40	6.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	294,546	674,206	84,276	8.70	8.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	7,836,073	21,192,901	1,073,520	3.70	19.7
	OTHER OTHER STRUCTURES	50-R3		14,996,300.60	4,307,217	10,689,084	337,561	2.25	31.7
	TOTAL ACCOUNT 304.61			44,025,274.79	12,143,290	31,881,985	1,411,081	3.21	22.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	18,838,567	40,558,765	1,422,158	2.39	28.5
	OTHER OTHER STRUCTURES	45-R3		9,322,958.33	4,449,540	4,873,418	148,061	1.59	32.9
	TOTAL ACCOUNT 304.62			68,720,289.94	23,288,107	45,432,183	1,570,219	2.28	28.9
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,101,931.50	4,606,571	495,360	20,674	0.41	24.0
	TOTAL ACCOUNT 304.00			838,348,996.63	207,612,028	630,736,970	21,936,313	2.62	28.8
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	141,430,066.33	20,732,787	120,697,280	2,024,922	1.43	59.6
	OTHER RESERVOIRS	75-R3		13,870,315.05	3,245,844	10,624,471	247,339	1.78	43.0
	TOTAL ACCOUNT 305.00			155,300,381.38	23,978,631	131,321,751	2,272,261	1.46	57.8
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,313,633	7,015,479	282,915	2.29	24.8
	OTHER RESERVOIRS	50-S0.5		5,495,248.38	1,882,918	3,612,330	139,287	2.53	25.9
	TOTAL ACCOUNT 306.00			17,824,360.54	7,196,551	10,627,809	422,202	2.37	25.2
307.00	WELLS AND SPRINGS	55-S0		12,806,670.67	4,610,082	8,196,589	276,505	2.16	29.6
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,156.17	7,450,040	19,377,116	706,792	2.63	27.4
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		17,440,625.02	4,871,360	12,569,265	566,011	3.25	22.2
311.50	OTHER	39-S0		26,945,408.21	2,512,607	24,432,801	1,031,491	3.83	23.7
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,076,779	8,328,846	369,708	3.24	22.5
311.53	WATER TREATMENT	39-S0		48,154,022.10	25,951,902	22,202,120	1,339,347	2.78	16.6
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,655,682	7,177,105	324,570	3.30	22.1
	TOTAL ACCOUNT 311.00			113,778,467.10	39,068,330	74,710,137	3,631,127	3.19	20.6
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	224,431,802.90	93,400,131	131,031,671	5,610,552	2.50	23.4
	OTHER LARGE STRUCTURES	55-R3		15,760,523.81	5,532,416	10,228,108	303,080	1.92	33.7
	TOTAL ACCOUNT 320.10			240,192,326.71	98,932,547	141,259,779	5,913,632	2.46	23.9
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,277,360	1,092,831	159,320	3.65	6.9
320.20	CHEMICAL TREATMENT	42-R0.5		161,589,797.19	37,203,361	124,386,436	6,079,491	3.76	20.5
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	7,023,790	16,987,266	3,069,342	12.78	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		15,642,496.15	10,576,647	5,065,849	334,581	2.14	15.1
	TOTAL ACCOUNT 320.00			445,917,280.58	157,125,119	288,792,161	15,556,366	3.49	18.6
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		129,552,398.40	45,891,024	83,661,374	2,257,155	1.74	37.1
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		17,524,082.30	2,937,094	14,586,988	351,099	2.00	41.5
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	3,757,146	15,363,619	375,200	1.96	40.9
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	195,228	623,479	15,615	1.91	39.9
330.40	CLEARWELL	65-S0.5		13,078,108.59	3,337,128	9,740,981	246,573	1.89	39.5
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,298,707	619,867	71,372	2.45	8.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		44,191,417.34	32,712,210	11,479,207	2,014,038	4.56	5.7
	TOTAL ACCOUNT 330.00			227,204,052.95	91,128,537	136,075,515	5,331,052	2.35	25.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,547,739,831.42	388,550,701	3,159,189,130	53,942,094	1.52	58.6
333.00	SERVICES	65-R2.5	793,947,064.23	169,642,467	624,304,597	15,002,077	1.89	41.6
334.00	METERS AND METER INSTALLATIONS	20-L1.5	275,985,837.91	74,141,878	201,843,960	18,582,093	6.73	10.9
335.00	FIRE HYDRANTS	60-R2	160,377,896.39	22,934,002	137,443,894	3,644,920	2.27	37.7
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,036,437.01	1,961,233	8,075,204	627,208	6.25	12.9
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	20,853,007.40	6,223,762	14,629,245	5,824,535	27.93	2.5
	COMPUTER SOFTWARE	5-SQ	93,058,716.42	27,859,322	65,199,394	26,134,104	28.08	2.5
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	409,163	287,544	95,848	13.76	3.0
	OTHER OFFICE EQUIPMENT	10-SQ	181,996.26	97,960	84,036	44,295	24.34	1.9
	TOTAL ACCOUNT 340.00		124,826,864.26	36,551,440	88,275,423	32,725,990	26.22	2.7
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	3,470	35,128	4,410	11.43	8.0
	LIGHT DUTY TRUCKS	10-L2.5	76,802,269.04	40,802,341	35,999,928	5,987,995	7.80	6.0
	EQUIPMENT	10-L2.5	15,276,635.39	14,316,342	960,293	245,312	1.61	3.9
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,642,782.41	7,087,034	555,748	107,639	1.41	5.2
	TOTAL ACCOUNT 341.00		101,782,675.15	64,231,577	37,551,097	6,345,356	6.23	5.9
342.00	STORES EQUIPMENT	20-SQ	470,568.37	126,699	343,869	29,413	6.25	11.7
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	75,331,546.85	15,103,437	60,228,110	4,087,149	5.43	14.7
344.00	LABORATORY EQUIPMENT	20-SQ	2,547,012.56	601,021	1,945,992	265,337	10.42	7.3
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,021,112.26	1,577,820	1,443,292	134,599	4.46	10.7
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,523,676.62	872,699	4,650,978	386,795	7.00	12.0
	NON-TELEPHONE	15-SQ	10,938,618.54	2,657,115	8,281,504	788,976	7.21	10.5
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	5,743,663.34	2,299,258	3,444,405	713,350	12.42	4.8
	TELEPHONE	10-SQ	223,455.04	126,659	96,796	29,085	13.02	3.3
	TOTAL ACCOUNT 346.00		22,429,413.54	5,955,731	16,473,683	1,918,206	8.55	8.6
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,164,309.11	6,507,077	21,657,232	1,418,552	5.04	15.3
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	795,575.13	543,172	252,403	32,395	4.07	7.8
	TOTAL DEPRECIABLE PLANT		**6,992,541,593.50**	**1,335,591,081**	**5,656,950,510**	**190,896,455**	**2.73**	
	AMORTIZATION OF NET SALVAGE					**27,671,543**		
	TOTAL UTILITY PLANT IN SERVICE		**7,023,650,677.95**	**1,335,591,081**	**5,656,950,510**	**218,567,998**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61	4,483.73		(4,483.73)								0.00	0
303.99								187,240.69		30,641.92	(217,882.61)	(43,577)
304.15	210.38	577,956.65		666,811.69		850,320.81	16,646.12	1,347,385.51		663,688.58	(4,089,306.74)	(817,861)
304.20		71,775.96		37,171.02		23,865.76		5,124.29		13,597.23	(151,534.26)	(30,307)
304.30		788,178.99		137,849.62		52,542.41		577,759.84		86,345.96	(1,642,676.82)	(328,535)
304.36								46,310.05		14,403.00	(60,713.05)	(12,143)
304.61		12,850.31	4,483.73	1,346.07		6,818.30		3,054.70		12,663.68	(32,249.33)	(6,450)
304.62		(8.81)		18,876.94		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03	(135,116.69)	(27,023)
304.63		23.48				79,910.95	179,085.92	10,616.52			88,534.97	17,707
305.00		24,577.59		467.17		299,889.33		82,472.51		2,626,424.80	(3,033,831.40)	(606,766)
306.00		6,896.40		450.15							(7,346.55)	(1,469)
307.00		42,111.55		5,700.51		55,144.80		24,653.93		(5,033.55)	(122,577.24)	(24,515)
310.00		3,593.30								153,908.08	(157,501.38)	(31,500)
311.00		248,120.57		193,743.82		350,411.61		668,359.99		397,790.24	(1,858,426.23)	(371,685)
320.00	(214.05)	695,879.64		890,085.40		1,520,577.41	1,008.96	1,756,394.87		784,973.61	(5,647,116.02)	(1,129,423)
320.30		76,375.47		1,370.70		299,375.44		251,349.41		114,266.00	(742,737.02)	(148,547)
320.37								31,250.62		40,319.00	(71,569.62)	(14,314)
330.00		1,196,558.00		1,561,680.99		3,396,011.14		964,254.76		532,968.08	(7,651,472.97)	(1,530,295)
331.00	25,703.04	12,998,210.71	282,490.53	8,196,453.86	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	(73,539,326.11)	(14,707,865)
333.00		2,528,314.54	1,799.10	2,681,541.01	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	(15,687,315.83)	(3,137,463)
334.00	42,569.41	1,486,703.66	331,737.56	1,021,270.85	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	(16,404,511.50)	(3,280,902)
335.00	3,093.12	1,720,769.32	11,562.11	1,074,172.62	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80	(7,402,596.68)	(1,480,519)
340.00	613.87	23,848.17	325.05	78,720.20	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17	(281,655.15)	(56,331)
341.00	456,214.35	97,003.97	219,365.56	(16,299.55)	820,242.37	1,127.48		296.70		19,994.12	1,393,699.56	278,740
342.00		122.40								81.41	(203.81)	(41)
343.00	3,000.00	50,715.40		40,863.25		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	(266,261.04)	(53,252)
344.00		13,845.30		5,126.37		8,395.86		14,249.75		5,012.85	(46,630.13)	(9,326)
345.00						590.23		1,511.22		(222.02)	(1,879.43)	(376)
346.00		44,631.89		49,301.95		165,439.94	41.84	98,662.08		82,495.63	(440,489.65)	(88,098)
347.00		16,130.65		8,339.46		105,946.50	58,690.15	60,820.63		14,488.60	(147,035.69)	(29,407)
TOTAL	**535,673.85**	**22,725,185.11**	**847,279.91**	**16,655,044.10**	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**(138,357,728.42)**	**(27,671,543)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1843	72	72			0.0
1850	4,000	4,000			0.0
1861	1,094	1,094			0.0
1868	3,816	2,247	1,569	1,569	0.0
1869	235	138	97	1,666	0.0
1870	8,478	4,930	3,548	5,214	0.0
1871	8,714	8,206	508	5,722	0.0
1872	105,324	85,834	19,490	25,212	0.0
1873	8,198	4,749	3,449	28,661	0.0
1874	29,936	17,227	12,709	41,370	0.0
1875	4,113	2,388	1,725	43,095	0.0
1876	8,077	5,081	2,996	46,091	0.0
1877	148	85	63	46,154	0.0
1878	6,178	3,569	2,609	48,763	0.0
1879	2,874	1,649	1,225	49,988	0.0
1882	236	236		49,988	0.0
1884	18,089	17,153	936	50,924	0.0
1885	22,251	12,614	9,637	60,561	0.0
1886	40,506	22,951	17,555	78,116	0.0
1887	69,806	57,633	12,173	90,289	0.0
1888	99,425	57,855	41,570	131,859	0.0
1889	506,240	443,705	62,535	194,394	0.0
1890	279,310	157,889	121,421	315,815	0.0
1891	149,952	97,259	52,693	368,508	0.0
1892	263,052	190,825	72,227	440,735	0.0
1893	397,570	246,769	150,801	591,536	0.0
1894	172,640	143,883	28,757	620,293	0.0
1895	13,897	13,737	160	620,453	0.0
1896	454,497	256,151	198,346	818,799	0.0
1897	317,629	282,118	35,511	854,310	0.0
1898	86,047	48,611	37,436	891,746	0.0
1899	395,979	220,848	175,131	1,066,877	0.0
1900	1,801,312	1,084,541	716,771	1,783,648	0.0
1901	491,420	298,511	192,909	1,976,557	0.0
1902	230,572	133,235	97,337	2,073,894	0.0
1903	337,295	193,764	143,531	2,217,425	0.0
1904	117,019	69,232	47,787	2,265,212	0.0
1905	544,084	309,867	234,217	2,499,429	0.0
1906	361,053	226,450	134,603	2,634,032	0.0
1907	1,913,311	1,074,898	838,413	3,472,445	0.1
1908	539,227	304,308	234,919	3,707,364	0.1
1909	359,481	204,568	154,913	3,862,277	0.1
1910	539,507	319,408	220,099	4,082,376	0.1
1911	186,691	116,806	69,885	4,152,261	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	298,288	169,820	128,468	4,280,729	0.1
1913	100,554	53,685	46,869	4,327,598	0.1
1914	469,978	248,862	221,116	4,548,714	0.1
1915	507,834	301,824	206,010	4,754,724	0.1
1916	1,164,697	609,997	554,700	5,309,424	0.1
1917	141,006	75,292	65,714	5,375,138	0.1
1918	213,926	135,387	78,539	5,453,677	0.1
1919	220,544	135,253	85,291	5,538,968	0.1
1920	311,770	172,021	139,749	5,678,717	0.1
1921	316,515	188,199	128,316	5,807,033	0.1
1922	279,067	164,932	114,135	5,921,168	0.1
1923	2,474,642	1,442,809	1,031,833	6,953,001	0.1
1924	1,184,261	709,690	474,571	7,427,572	0.1
1925	714,611	358,399	356,212	7,783,784	0.1
1926	1,414,235	717,066	697,169	8,480,953	0.1
1927	256,090	130,252	125,838	8,606,791	0.2
1928	446,522	243,454	203,068	8,809,859	0.2
1929	361,080	219,922	141,158	8,951,017	0.2
1930	276,208	149,857	126,351	9,077,368	0.2
1931	311,518	186,074	125,444	9,202,812	0.2
1932	114,705	60,586	54,119	9,256,931	0.2
1933	47,323	23,527	23,796	9,280,727	0.2
1934	86,805	42,088	44,717	9,325,444	0.2
1935	150,035	73,772	76,263	9,401,707	0.2
1936	119,444	59,196	60,248	9,461,955	0.2
1937	243,669	145,355	98,314	9,560,269	0.2
1938	100,156	51,270	48,886	9,609,155	0.2
1939	185,479	89,820	95,659	9,704,814	0.2
1940	177,135	97,705	79,430	9,784,244	0.2
1941	182,417	101,640	80,777	9,865,021	0.2
1942	139,396	75,802	63,594	9,928,615	0.2
1943	108,401	56,202	52,199	9,980,814	0.2
1944	59,643	31,082	28,561	10,009,375	0.2
1945	454,037	254,314	199,723	10,209,098	0.2
1946	613,625	315,826	297,799	10,506,897	0.2
1947	566,317	322,871	243,446	10,750,343	0.2
1948	732,664	419,700	312,964	11,063,307	0.2
1949	450,102	291,290	158,812	11,222,119	0.2
1950	458,595	290,808	167,787	11,389,906	0.2
1951	1,215,860	754,860	461,000	11,850,906	0.2
1952	1,029,691	625,576	404,115	12,255,021	0.2
1953	2,618,937	1,715,169	903,768	13,158,789	0.2
1954	2,195,102	1,167,037	1,028,065	14,186,854	0.3
1955	3,656,503	1,717,636	1,938,867	16,125,721	0.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1956	2,341,327	1,194,552	1,146,775	17,272,496	0.3
1957	3,136,775	1,528,294	1,608,481	18,880,977	0.3
1958	3,960,935	2,021,112	1,939,823	20,820,800	0.4
1959	3,790,509	1,953,009	1,837,500	22,658,300	0.4
1960	4,442,035	2,157,139	2,284,896	24,943,196	0.4
1961	5,596,893	2,761,493	2,835,400	27,778,596	0.5
1962	2,719,631	1,406,832	1,312,799	29,091,395	0.5
1963	3,039,997	1,417,477	1,622,520	30,713,915	0.5
1964	7,524,828	3,270,871	4,253,957	34,967,872	0.6
1965	7,131,855	3,599,559	3,532,296	38,500,168	0.7
1966	5,802,936	2,626,844	3,176,092	41,676,260	0.7
1967	7,944,465	3,575,550	4,368,915	46,045,175	0.8
1968	7,457,047	3,234,752	4,222,295	50,267,470	0.9
1969	8,827,276	4,482,527	4,344,749	54,612,219	1.0
1970	5,540,171	2,389,803	3,150,368	57,762,587	1.0
1971	7,865,724	3,340,781	4,524,943	62,287,530	1.1
1972	13,050,339	6,099,919	6,950,420	69,237,950	1.2
1973	27,489,874	16,895,550	10,594,324	79,832,274	1.4
1974	7,572,192	3,192,695	4,379,497	84,211,771	1.5
1975	8,290,955	3,386,840	4,904,115	89,115,886	1.6
1976	16,092,273	7,548,910	8,543,363	97,659,249	1.7
1977	8,394,988	3,202,838	5,192,150	102,851,399	1.8
1978	13,292,342	4,933,130	8,359,212	111,210,611	2.0
1979	13,247,451	5,086,143	8,161,308	119,371,919	2.1
1980	16,194,651	5,736,277	10,458,374	129,830,293	2.3
1981	12,900,199	4,875,114	8,025,085	137,855,378	2.4
1982	15,255,596	7,498,204	7,757,392	145,612,770	2.6
1983	16,149,626	6,182,010	9,967,616	155,580,386	2.8
1984	20,439,510	7,033,321	13,406,189	168,986,575	3.0
1985	34,886,994	13,278,080	21,608,914	190,595,489	3.4
1986	37,393,603	13,964,387	23,429,216	214,024,705	3.8
1987	39,946,345	14,452,397	25,493,948	239,518,653	4.2
1988	61,089,935	24,526,319	36,563,616	276,082,269	4.9
1989	60,603,472	22,585,255	38,018,217	314,100,486	5.6
1990	99,022,864	46,832,499	52,190,365	366,290,851	6.5
1991	59,480,453	27,987,121	31,493,332	397,784,183	7.0
1992	66,796,449	28,620,562	38,175,887	435,960,070	7.7
1993	101,462,610	45,061,161	56,401,449	492,361,519	8.7
1994	58,470,494	17,601,239	40,869,255	533,230,774	9.4
1995	89,452,547	30,995,570	58,456,977	591,687,751	10.5
1996	66,009,040	19,458,710	46,550,330	638,238,081	11.3
1997	94,125,210	35,312,313	58,812,897	697,050,978	12.3
1998	156,165,612	45,139,676	111,025,936	808,076,914	14.3
1999	113,406,345	37,568,293	75,838,052	883,914,966	15.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2000	88,490,763	23,087,554	65,403,209	949,318,175	16.8
2001	108,479,910	30,950,218	77,529,692	1,026,847,867	18.2
2002	108,016,131	26,353,777	81,662,354	1,108,510,221	19.6
2003	58,042,379	16,956,941	41,085,438	1,149,595,659	20.3
2004	79,683,988	16,925,543	62,758,445	1,212,354,104	21.4
2005	95,323,024	23,292,045	72,030,979	1,284,385,083	22.7
2006	57,393,527	19,198,699	38,194,828	1,322,579,911	23.4
2007	117,198,041	25,408,689	91,789,352	1,414,369,263	25.0
2008	148,347,140	27,885,530	120,461,610	1,534,830,873	27.1
2009	126,858,070	21,799,974	105,058,096	1,639,888,969	29.0
2010	146,037,364	26,415,596	119,621,768	1,759,510,737	31.1
2011	191,967,759	37,993,677	153,974,082	1,913,484,819	33.8
2012	306,945,354	68,185,190	238,760,164	2,152,244,983	38.0
2013	256,823,202	49,396,792	207,426,410	2,359,671,393	41.7
2014	222,227,199	37,197,529	185,029,670	2,544,701,063	45.0
2015	226,791,404	32,271,370	194,520,034	2,739,221,097	48.4
2016	273,135,481	43,263,048	229,872,433	2,969,093,530	52.5
2017	242,924,955	31,376,995	211,547,960	3,180,641,490	56.2
2018	388,900,279	61,417,941	327,482,338	3,508,123,828	62.0
2019	261,481,279	31,957,989	229,523,290	3,737,647,118	66.1
2020	299,329,559	43,063,407	256,266,152	3,993,913,270	70.6
2021	333,935,017	38,813,401	295,121,616	4,289,034,886	75.8
2022	395,076,371	31,618,218	363,458,153	4,652,493,039	82.2
2023	582,707,358	34,765,902	547,941,456	5,200,434,495	91.9
2024	449,108,810	11,223,548	437,885,262	5,638,319,757	99.7
2025	346,925,255	2,585,099	344,340,156	5,982,659,913	105.8
9999	371,481,135-	45,771,747-	325,709,388-	5,656,950,525	100.0
SUBTOTAL	6,992,541,594	1,335,591,081	5,656,950,510		
NONDEPRECIABLE	31,109,084		31,109,084		
TOTAL	7,023,650,678	1,335,591,081	5,688,059,594		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,942,823	1,942,823			
	1,942,822.51	1,942,823	1,942,823			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	48,132	60,238	10,192	15.75	647
1992	84,595.17	57,229	71,622	12,973	15.78	822
	155,025.17	105,361	131,860	23,165		1,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	715,967	135,545-	1,030,504	1.00	1,030,504
2022	980,686.62	588,412	111,396-	1,092,083	2.00	546,042
2023	1,565,430.54	626,172	118,545-	1,683,976	3.00	561,325
2024	141,038.78	28,208	5,340-	146,379	4.00	36,595
2025	2,163,197.41	108,160	20,477-	2,183,674	4.75	459,721
	15,016,672.62	11,338,280	8,880,058	6,136,615		2,634,187

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 17.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,572	1,442	1,605	11.63	138
1965	40,502.68	33,293	18,671	21,832	12.99	1,681
1966	20,825.96	17,079	9,578	11,248	12.94	869
1967	270.30	219	123	147	13.43	11
1968	13,568.76	10,905	6,116	7,453	13.92	535
1969	631.00	505	283	348	13.93	25
1970	1,609.62	1,275	715	895	14.44	62
1971	11,357.68	8,954	5,021	6,337	14.49	437
1972	19,891.30	15,497	8,691	11,200	15.03	745
1973	102.13	79	44	58	15.11	4
1974	11,058.14	8,459	4,744	6,314	15.67	403
1975	3,360.08	2,554	1,432	1,928	15.79	122
1977	2,198.00	1,635	917	1,281	16.52	78
1978	1,550.08	1,137	638	912	17.10	53
1979	66,916.71	48,635	27,275	39,642	17.29	2,293
1980	50,476.77	36,343	20,381	30,096	17.50	1,720
1981	175,270.37	124,162	69,630	105,640	18.11	5,833
1982	5,146.13	3,607	2,023	3,123	18.35	170
1983	23,321.00	16,161	9,063	14,258	18.61	766
1984	402.00	275	154	248	18.88	13
1985	61,463.99	41,550	23,301	38,163	19.17	1,991
1986	65,149.35	43,448	24,366	40,783	19.48	2,094
1987	194.55	128	72	123	19.80	6
1988	5,314.89	3,422	1,919	3,396	20.47	166
1989	105,571.50	66,890	37,512	68,060	20.82	3,269
1990	167,225.90	104,767	58,753	108,473	20.87	5,198
1991	515,689.12	317,355	177,973	337,716	21.25	15,893
1992	303,462.34	183,261	102,773	200,689	21.64	9,274
1993	140,489.27	83,170	46,642	93,847	22.05	4,256
1994	1,280,944.74	742,564	416,431	864,514	22.48	38,457
1995	208,091.31	117,988	66,168	141,923	22.91	6,195
1996	365,775.62	203,664	114,215	251,561	23.08	10,900
1997	26,226.70	14,246	7,989	18,238	23.55	774
1998	254,653.48	135,450	75,960	178,693	23.76	7,521
1999	142,608.54	73,786	41,379	101,230	24.25	4,174
2000	129,853.55	65,576	36,775	93,079	24.50	3,799
2001	1,161.48	569	319	842	25.02	34
2002	707,111.64	336,656	188,797	518,315	25.31	20,479
2003	1,932,009.71	888,338	498,181	1,433,829	25.85	55,467
2004	254,159.61	113,152	63,456	190,704	26.17	7,287

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	419,072	235,016	739,571	26.51	27,898
2006	499,272.53	206,799	115,973	383,300	26.87	14,265
2007	1,551,026.95	616,999	346,014	1,205,013	27.25	44,221
2008	1,232,651.52	469,394	263,237	969,415	27.64	35,073
2009	228,603.44	83,029	46,563	182,040	28.05	6,490
2010	11,303,442.33	3,899,688	2,186,949	9,116,493	28.48	320,102
2011	250,029.38	81,560	45,739	204,290	28.92	7,064
2012	328,899.24	100,906	56,588	272,311	29.37	9,272
2013	2,948,687.90	849,222	476,244	2,472,444	29.67	83,331
2014	1,358,349.72	363,087	203,620	1,154,730	30.15	38,300
2015	863,430.65	213,267	119,600	743,831	30.49	24,396
2016	1,876,787.12	422,277	236,813	1,639,974	31.00	52,902
2017	1,914,619.65	389,051	218,180	1,696,440	31.37	54,078
2018	17,474,447.65	3,155,885	1,769,823	15,704,625	31.76	494,478
2019	3,311,981.47	520,643	291,977	3,020,004	32.17	93,876
2020	5,258,970.84	699,443	392,248	4,866,723	32.59	149,332
2021	5,208,379.09	562,505	315,453	4,892,926	33.04	148,091
2022	14,305,441.54	1,180,199	661,857	13,643,585	33.36	408,980
2023	22,362,828.43	1,252,318	702,302	21,660,526	33.71	642,555
2024	12,035,825.08	344,225	193,042	11,842,783	33.97	348,625
2025	11,014,913.92	79,307	44,475	10,970,439	34.23	320,492
	123,441,838.63	19,798,202	11,111,635	112,330,204		3,537,013

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.8 2.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,605	5,582	10,296	16.37	629
1970	6,710.06	5,167	2,288	4,422	16.43	269
1995	1,715,454.62	1,075,590	476,339	1,239,116	17.85	69,418
2001	6,191.06	3,521	1,559	4,632	18.19	255
	1,744,234.47	1,096,883	485,769	1,258,465		70,571
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	6,329,933	2,803,296	21,065,229	36.02	584,820
2015	17,442.33	3,750	1,661	15,782	36.51	432
	23,885,967.54	6,333,683	2,804,957	21,081,011		585,252
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	796,164	352,592	925,361	21.18	43,690
1994	3,067.93	1,817	805	2,263	21.36	106
2001	15,048.48	7,873	3,487	11,562	21.87	529
2018	8,073.07	1,882	833	7,240	23.03	314
2021	3,362,441.11	494,951	219,196	3,143,246	23.17	135,660
	4,666,582.76	1,302,687	576,912	4,089,671		180,299

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	742,786	328,953	792,402	16.31	48,584
1994	85,662.97	56,032	24,815	60,848	16.39	3,713
2001	13,088.07	7,727	3,422	9,666	16.65	581
2003	7,900.11	4,501	1,993	5,907	16.61	356
	1,228,006.31	811,046	359,183	868,823		53,234
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,411,542	625,120	1,775,461	19.62	90,492
1998	52,044.11	30,212	13,380	38,664	19.51	1,982
2003	1,271.63	669	296	975	19.84	49
2007	10,970.93	5,194	2,300	8,671	20.02	433
2008	97,884.43	44,763	19,824	78,061	20.17	3,870
2012	1,059.31	413	183	876	20.33	43
2013	31,601.32	11,718	5,189	26,412	20.36	1,297
	2,595,413.00	1,504,511	666,293	1,929,120		98,166
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,230,955	545,145	1,548,316	19.62	78,915
1998	27,010.00	15,679	6,944	20,066	19.51	1,028
2015	97,145.43	31,864	14,111	83,034	20.49	4,052
	2,217,616.85	1,278,498	566,200	1,651,417		83,995

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,563,461	1,135,263	3,515,429	21.17	166,057
2014	95,817.24	31,936	14,143	81,674	22.00	3,712
2021	706,191.85	107,059	47,413	658,779	22.39	29,423
	5,452,700.81	2,702,456	1,196,819	4,255,882		199,192
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,116,302	494,369	1,854,751	24.30	76,327
2004	146,294.31	67,895	30,068	116,226	24.25	4,793
2006	10,710.36	4,680	2,073	8,638	24.48	353
2007	2,583.58	1,093	484	2,100	24.55	86
	2,508,708.44	1,189,970	526,994	1,981,714		81,559
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	366,494	162,307	1,165,571	31.48	37,026
	1,327,877.66	366,494	162,307	1,165,571		37,026
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	713,663	316,055	2,269,682	31.48	72,099
2014	2,220,406.42	571,533	253,111	1,967,295	31.74	61,982
	4,806,143.53	1,285,196	569,166	4,236,978		134,081

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	5,814	2,575	13,181	30.78	428
2013	4,835,261.20	1,334,532	591,015	4,244,246	31.48	134,824
2014	1,472,142.36	378,929	167,814	1,304,329	31.74	41,094
2017	3,006.40	601	266	2,740	32.00	86
2023	1,168.86	68	30	1,139	32.60	35
	6,327,334.60	1,719,944	761,700	5,565,635		176,467
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	3,955	1,751	9,485	36.82	258
2019	130,266.72	17,039	7,546	122,721	39.87	3,078
	141,502.72	20,994	9,297	132,206		3,336
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	3,249.15	3,249	3,249			
1894	94,841.04	94,841	94,841			
1896	3,182.60	3,183	3,183			
1897	7,107.03	7,107	7,107			
1900	358.00	358	358			
1901	7,495.63	7,496	7,496			
1904	2,021.00	2,021	2,021			
1905	5,507.85	5,508	5,508			
1906	6,449.72	6,450	6,450			
1908	7,657.66	7,658	7,658			
1909	8,663.76	8,664	8,664			
1910	13,836.00	13,836	13,836			
1911	16,065.00	16,065	16,065			
1912	1,348.87	1,349	1,349			
1915	1,154.25	1,154	1,154			
1918	33,974.06	33,974	33,974			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,620.00	3,620	3,620			
1920	5,563.30	5,563	5,563			
1921	645.00	645	645			
1922	11,541.92	11,542	11,542			
1923	8,106.40	8,106	8,106			
1924	35,623.67	35,624	35,624			
1925	154.00	154	154			
1926	525.00	525	525			
1927	927.19	927	927			
1928	3,768.38	3,768	3,768			
1929	13,600.23	13,600	13,600			
1930	4,309.44	4,309	4,309			
1931	8,059.98	8,060	8,060			
1932	4,338.00	4,338	4,338			
1933	32.82	33	33			
1934	216.34	215	93	123	0.74	123
1935	2,295.77	2,273	987	1,309	0.91	1,309
1936	1,269.17	1,254	545	725	1.09	665
1937	979.72	966	420	560	1.29	434
1938	3,229.30	3,175	1,379	1,850	1.50	1,233
1939	3,064.46	3,004	1,305	1,760	1.72	1,023
1940	267.00	261	113	154	1.96	79
1941	443.03	432	188	255	2.21	115
1942	4,109.17	3,990	1,733	2,376	2.47	962
1943	68.00	66	29	39	2.75	14
1944	653.45	630	274	380	3.03	125
1945	1,436.76	1,379	599	838	3.33	252
1946	473.00	452	196	277	3.64	76
1947	10,135.29	9,724	4,223	5,912	3.30	1,792
1948	71,909.00	68,659	29,820	42,089	3.65	11,531
1949	2,239.14	2,127	924	1,315	4.00	329
1950	515.26	487	212	304	4.37	70
1951	30,741.27	28,891	12,548	18,193	4.74	3,838
1952	12,157.42	11,449	4,973	7,185	4.52	1,590
1953	29,291.37	27,417	11,908	17,384	4.92	3,533
1954	153,376.90	142,656	61,959	91,418	5.34	17,119
1955	124,349.68	114,899	49,903	74,447	5.76	12,925
1956	27,347.64	25,286	10,982	16,365	5.63	2,907
1957	16,237.49	14,906	6,474	9,763	6.07	1,608
1958	14,583.18	13,288	5,771	8,812	6.53	1,349

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,616.52	26,064	11,320	17,296	6.46	2,677
1960	21,287.75	19,233	8,353	12,934	6.94	1,864
1961	78,692.88	71,012	30,842	47,851	6.92	6,915
1962	774.72	693	301	474	7.42	64
1963	50,167.56	44,479	19,318	30,849	7.93	3,890
1964	387,401.33	342,656	148,823	238,578	7.97	29,935
1965	28,778.30	25,210	10,949	17,829	8.49	2,100
1966	68,818.27	60,092	26,099	42,719	8.57	4,985
1967	98,613.64	85,222	37,014	61,600	9.11	6,762
1968	21,839.15	18,672	8,110	13,729	9.67	1,420
1969	116,318.91	99,011	43,003	73,316	9.79	7,489
1970	46,047.59	38,749	16,830	29,218	10.36	2,820
1971	130,043.91	108,847	47,275	82,769	10.52	7,868
1972	104,004.21	85,991	37,348	66,656	11.10	6,005
1973	59,333.63	48,440	21,039	38,295	11.69	3,276
1974	125,142.06	101,478	44,074	81,068	11.89	6,818
1975	103,900.94	83,121	36,101	67,800	12.50	5,424
1976	48,590.64	38,333	16,649	31,942	13.11	2,436
1977	31,807.09	24,733	10,742	21,065	13.73	1,534
1978	91,500.15	70,528	30,632	60,868	13.98	4,354
1979	62,666.43	47,564	20,658	42,008	14.61	2,875
1980	120,802.83	90,240	39,193	81,610	15.24	5,355
1981	249,656.08	183,447	79,675	169,981	15.88	10,704
1982	214,679.67	156,008	67,758	146,922	16.17	9,086
1983	147,737.26	105,484	45,814	101,923	16.82	6,060
1984	132,167.58	92,663	40,246	91,922	17.48	5,259
1985	954,829.05	656,922	285,316	669,513	18.14	36,908
1986	214,775.45	144,909	62,937	151,838	18.80	8,076
1987	1,121,402.24	745,732	323,888	797,515	19.14	41,667
1988	356,067.30	231,871	100,707	255,361	19.82	12,884
1989	819,193.14	521,990	226,712	592,481	20.50	28,902
1990	1,932,384.78	1,203,876	522,870	1,409,515	21.18	66,549
1991	295,229.26	179,677	78,038	217,192	21.87	9,931
1992	1,853,412.02	1,100,927	478,157	1,375,255	22.56	60,960
1993	1,466,994.16	849,683	369,036	1,097,958	23.25	47,224
1994	244,001.25	137,666	59,791	184,210	23.95	7,691
1995	638,516.37	350,545	152,249	486,267	24.64	19,735
1996	979,400.05	522,608	226,980	752,420	25.35	29,681
1997	747,006.85	386,950	168,061	578,946	26.05	22,224
1998	625,815.51	314,285	136,501	489,315	26.76	18,285

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	662,058.64	321,893	139,805	522,253	27.48	19,005
2000	1,708,892.51	803,179	348,838	1,360,054	28.19	48,246
2001	795,715.62	360,937	156,763	638,953	28.91	22,101
2002	225,944.33	98,738	42,884	183,060	29.63	6,178
2003	3,788,269.88	1,591,831	691,367	3,096,903	30.36	102,006
2004	336,569.81	135,705	58,940	277,630	31.08	8,933
2005	304,512.31	117,542	51,051	253,461	31.81	7,968
2006	3,483,159.23	1,283,892	557,622	2,925,537	32.55	89,878
2007	3,820,285.09	1,340,920	582,391	3,237,894	33.28	97,292
2008	1,101,192.65	366,917	159,360	941,833	34.02	27,685
2009	18,926.38	5,966	2,591	16,335	34.76	470
2010	215,319.67	63,950	27,775	187,545	35.51	5,281
2011	497,902.13	138,018	59,944	437,958	36.51	11,996
2012	574,544.31	148,635	64,555	509,989	37.25	13,691
2013	3,317,995.39	796,319	345,859	2,972,137	38.00	78,214
2014	1,855,236.86	410,193	178,156	1,677,081	38.75	43,280
2015	816,469.16	164,927	71,631	744,838	39.50	18,857
2016	3,078,007.17	562,352	244,242	2,833,765	40.26	70,387
2017	596,714.50	97,384	42,296	554,418	41.02	13,516
2018	2,925,998.53	417,833	181,474	2,744,525	42.02	65,315
2019	142,324.04	17,506	7,603	134,721	42.78	3,149
2020	2,322,863.69	239,255	103,914	2,218,950	43.54	50,963
2021	6,089,981.76	504,250	219,007	5,870,975	44.31	132,498
2022	783,173.17	49,105	21,327	761,846	44.85	16,987
2023	9,743,196.29	409,214	177,731	9,565,466	45.62	209,677
2024	2,909,170.42	61,965	26,913	2,882,258	45.95	62,726
2025	11,346,449.60	61,271	26,611	11,319,838	46.05	245,816
9999	2,105,906.27-	553,120-	244,957-	1,860,950-		55,794-
	76,998,499.16	20,223,801	8,956,383	68,042,116		2,040,014
	133,900,587.85	39,836,163	17,641,980	116,258,609		3,743,192

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 2.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,156	16,452	2,966	12.92	230
1962	587.00	484	493	94	13.34	7
1964	398.22	326	332	66	13.63	5
1967	22,777.88	18,231	18,565	4,212	14.46	291
1969	88,648.46	69,500	70,775	17,874	15.43	1,158
1970	9.00	7	7	2	15.42	
1972	2,625.00	2,017	2,054	571	15.97	36
1975	162.19	121	123	39	17.11	2
1976	1,253.00	927	944	309	17.23	18
1979	8,573.73	6,153	6,266	2,308	18.10	128
1980	0.44		0			
1981	5,147.00	3,623	3,689	1,458	18.50	79
1982	183.99	128	130	54	18.73	3
1983	27,252.76	18,657	18,999	8,254	19.35	427
1986	2,413.79	1,591	1,620	794	20.17	39
1987	38,000.00	24,837	25,293	12,707	20.14	631
1989	3,521.45	2,231	2,272	1,250	20.82	60
1995	4,585.62	2,628	2,676	1,909	22.36	85
1996	148,493.86	83,112	84,636	63,857	22.81	2,800
1997	1,174.41	645	657	518	23.02	23
1998	34,779.35	18,687	19,030	15,750	23.25	677
2000	66,447.94	34,055	34,680	31,768	23.78	1,336
2001	7,081.23	3,535	3,600	3,481	24.08	145
2002	174,276.54	84,576	86,127	88,149	24.39	3,614
2003	61,863.96	29,126	29,660	32,204	24.73	1,302
2005	40,107.45	17,727	18,052	22,055	25.25	873
2006	577,744.83	246,986	251,516	326,228	25.44	12,823
2007	36,412.64	14,944	15,218	21,195	25.86	820
2008	7,024.74	2,771	2,822	4,203	26.10	161
2009	59,229.01	22,365	22,775	36,454	26.37	1,382
2010	2,144.76	772	786	1,359	26.67	51
2011	87,207.23	29,790	30,336	56,871	26.98	2,108
2012	5,665,980.92	1,826,712	1,860,218	3,805,762	27.32	139,303
2013	126,807.08	38,499	39,205	87,602	27.53	3,182
2014	88,273.55	24,955	25,413	62,861	27.91	2,252
2017	1,306,365.52	283,220	288,415	1,017,951	28.90	35,223
2018	51,403.47	9,967	10,150	41,254	29.10	1,418

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	1,131,942	1,152,705	17,464,770	30.89	565,386
2024	339,299.95	10,518	10,711	328,589	31.26	10,511
2025	385,591.65	3,046	3,102	382,490	31.50	12,143
	28,110,742.32	4,085,567	4,160,507	23,950,235		800,732
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,519	65,703	153	2.09	73
1928	713.20	692	705	9	3.00	3
1938	1,127.93	1,050	1,069	59	6.46	9
1953	7,303.01	6,362	6,479	824	10.64	77
1954	63,503.27	55,007	56,016	7,487	10.97	682
1955	11,789.91	10,151	10,337	1,453	11.30	129
1958	1,894.04	1,612	1,642	252	11.74	21
1961	6,679.68	5,557	5,659	1,021	12.92	79
1962	306.00	253	258	48	13.34	4
1963	541.00	446	454	87	13.19	7
1965	321.42	260	265	57	14.07	4
1966	438.31	352	358	80	14.53	6
1969	941.98	739	753	189	15.43	12
1973	503.00	382	389	114	16.49	7
1975	27,418.68	20,564	20,941	6,477	16.67	389
1976	340.00	252	257	83	17.23	5
1977	1,330.30	977	995	335	17.36	19
1979	6,592.08	4,730	4,817	1,775	18.10	98
1980	1,168.00	830	845	323	18.29	18
1981	249.00	175	178	71	18.50	4
1982	180.14	125	127	53	18.73	3
1984	3,590.63	2,444	2,489	1,102	19.24	57
1985	123,865.79	83,238	84,765	39,101	19.52	2,003
1986	53,900.85	35,736	36,392	17,509	19.82	883
1987	835.29	546	556	279	20.14	14
1988	3,086.01	1,987	2,023	1,063	20.47	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	71,798	73,115	39,562	20.50	1,930
1991	168,795.55	103,877	105,783	63,013	21.25	2,965
1995	370.12	213	217	153	22.08	7
1996	13,940.61	7,843	7,987	5,954	22.55	264
1997	41,038.76	22,637	23,052	17,986	22.76	790
2002	76,925.72	37,509	38,197	38,729	24.17	1,602
2003	36,076.00	17,143	17,457	18,619	24.30	766
2005	377,900.56	168,544	171,636	206,265	24.84	8,304
2006	389,936.20	167,439	170,511	219,426	25.25	8,690
2007	85,765.52	35,507	36,158	49,607	25.48	1,947
2008	105,093.21	41,806	42,573	62,520	25.74	2,429
2009	71,161.85	27,098	27,595	43,567	26.02	1,674
2010	5,973.99	2,169	2,209	3,765	26.32	143
2011	50,433.38	17,440	17,760	32,673	26.49	1,233
2012	12,866,932.76	4,198,480	4,275,501	8,591,431	26.84	320,098
2013	131,156.68	40,134	40,870	90,286	27.22	3,317
2014	1,581,299.96	452,252	460,549	1,120,751	27.46	40,814
2016	154,511.18	37,546	38,235	116,276	28.04	4,147
2017	1,000,282.18	220,062	224,099	776,183	28.36	27,369
2018	2,210.78	433	441	1,770	28.71	62
2019	96,411.39	16,544	16,848	79,564	28.97	2,746
2022	716,528.69	65,132	66,327	650,202	30.00	21,673
2023	9,213,797.83	571,255	581,735	8,632,063	30.26	285,263
2024	435,848.62	13,773	14,026	421,823	30.65	13,763
2025	1,895,087.18	15,161	15,439	1,879,648	30.90	60,830
	30,015,501.95	6,651,652	6,773,661	23,241,841		817,484
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	42	43	1	4.01	
1984	41,078.07	27,621	28,128	12,950	19.98	648
1992	5,051,531.77	3,000,610	3,055,649	1,995,883	22.56	88,470
1995	8,866.38	4,974	5,065	3,801	23.48	162
1996	2,162.87	1,185	1,207	956	23.91	40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,400	2,444	2,266	25.02	91
2001	236,919.02	114,858	116,965	119,954	25.50	4,704
2006	49,418.53	20,281	20,653	28,766	27.30	1,054
2010	7,202.92	2,474	2,519	4,684	28.67	163
2011	65,485.64	21,270	21,660	43,825	29.10	1,506
2012	3,766,871.07	1,155,676	1,176,874	2,589,997	29.37	88,185
2013	166,659.20	47,798	48,675	117,984	29.84	3,954
2014	237,415.86	63,461	64,625	172,791	30.15	5,731
2015	34,086.88	8,419	8,573	25,513	30.49	837
2016	152,442.65	34,300	34,929	117,513	31.00	3,791
2017	164,504.71	33,427	34,040	130,465	31.37	4,159
2018	24,911.72	4,499	4,582	20,330	31.76	640
2021	2,247,769.68	242,759	247,212	2,000,558	33.04	60,550
2022	3,463,116.69	284,668	289,890	3,173,227	33.50	94,723
2023	0.04		0			
2025	496,238.96	3,573	3,638	492,600	34.71	14,192
	16,221,437.06	5,074,295	5,167,371	11,054,066		373,600
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,460	7,550			
1953	44.66	39	40	5	10.64	
1990	3,174,965.67	2,100,240	2,138,839	1,036,127	17.91	57,852
1995	10,224.61	6,288	6,404	3,821	18.78	203
2006	66,480.93	31,957	32,544	33,937	20.53	1,653
2007	1,592.33	739	753	840	20.76	40
2009	1,945.08	840	855	1,090	21.04	52
2013	13,302.91	4,741	4,828	8,475	21.67	391

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	12	12	32	22.30	1
2018	2,722.48	646	658	2,065	22.50	92
2023	3,111.84	245	250	2,862	23.38	122
	3,283,631.48	2,154,853	2,194,379	1,089,252		60,406
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,476,630	1,503,715	728,530	17.91	40,677
1991	14,802.97	9,663	9,840	4,963	18.08	275
1992	3,782.38	2,434	2,479	1,304	18.28	71
1994	5,692.25	3,564	3,629	2,063	18.50	112
1997	5,455.32	3,254	3,314	2,142	18.95	113
1998	18,465.92	10,769	10,967	7,499	19.30	389
1999	2,277.11	1,303	1,327	950	19.45	49
2003	17,373.38	9,097	9,264	8,110	20.02	405
2006	53,490.76	25,713	26,185	27,306	20.53	1,330
2007	70,346.66	32,669	33,268	37,078	20.76	1,786
2008	47,309.49	21,232	21,621	25,688	20.88	1,230
2009	28,023.69	12,106	12,328	15,696	21.04	746
2010	4,824.82	1,997	2,034	2,791	21.23	131
2012	30,878.01	11,641	11,855	19,023	21.48	886
2014	46,182.39	15,494	15,778	30,404	21.79	1,395
2015	54,662.81	17,055	17,368	37,295	22.05	1,691
2016	58,953.74	17,032	17,344	41,609	22.15	1,879
2018	11,872.00	2,817	2,869	9,003	22.50	400
	2,706,639.12	1,674,470	1,705,184	1,001,455		53,565

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,661,608	5,765,456	2,793,285	17.91	155,962
1991	128,443.97	83,848	85,386	43,058	18.08	2,382
1992	466.64	300	306	161	18.28	9
1993	60.06	38	39	21	18.51	1
1994	6,187.92	3,875	3,946	2,242	18.50	121
1995	10,098.00	6,210	6,324	3,774	18.78	201
1996	225,291.34	136,549	139,054	86,238	18.85	4,575
1997	6,216.61	3,708	3,776	2,441	18.95	129
1999	25,313.12	14,479	14,745	10,569	19.45	543
2001	546.72	300	306	241	19.67	12
2002	58,250.92	31,217	31,790	26,461	19.92	1,328
2003	52,345.16	27,408	27,911	24,434	20.02	1,220
2004	3,862.28	1,971	2,007	1,855	20.15	92
2005	274,383.89	136,094	138,590	135,794	20.32	6,683
2006	6,859.58	3,297	3,357	3,502	20.53	171
2007	40,441.40	18,781	19,125	21,316	20.76	1,027
2008	13,461.17	6,041	6,152	7,309	20.88	350
2009	1,610.17	696	709	901	21.04	43
2010	8,990.99	3,722	3,790	5,201	21.23	245
2011	109,155.82	43,248	44,041	65,115	21.34	3,051
2012	124,937.89	47,102	47,966	76,972	21.48	3,583
2013	21,316.66	7,597	7,736	13,580	21.67	627
2014	5,310.00	1,782	1,815	3,495	21.79	160
2017	3,575,716.70	943,989	961,304	2,614,413	22.30	117,238
2018	1,029,586.48	244,321	248,802	780,784	22.50	34,702
2019	17,498.43	3,664	3,731	13,767	22.65	608
2020	31,583.35	5,669	5,773	25,810	22.86	1,129
2022	11,156.39	1,279	1,302	9,854	23.18	425
2023	3,033,402.13	239,032	243,416	2,789,986	23.38	119,332
2024	5,422.97	221	225	5,198	23.51	221
	17,386,658.27	7,678,046	7,818,881	9,567,777		456,170

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,860,408	2,912,875	1,411,248	17.91	78,797
1991	88,970.52	58,080	59,145	29,825	18.08	1,650
1992	72.69	47	48	25	18.28	1
1998	3,431.58	2,001	2,038	1,394	19.30	72
1999	152.98	88	90	63	19.45	3
2003	7,790.06	4,079	4,154	3,636	20.02	182
2005	30,165.72	14,962	15,236	14,929	20.32	735
2007	10,504.73	4,878	4,967	5,537	20.76	267
2008	55,175.44	24,763	25,217	29,958	20.88	1,435
2009	61,266.05	26,467	26,952	34,314	21.04	1,631
2010	8,619.41	3,568	3,633	4,986	21.23	235
2011	5,098.68	2,020	2,057	3,042	21.34	143
2012	56,670.09	21,365	21,757	34,913	21.48	1,625
2013	1,247.32	445	453	794	21.67	37
2014	42,913.80	14,398	14,662	28,252	21.79	1,297
2015	10,206.09	3,184	3,242	6,964	22.05	316
2016	8,246.29	2,382	2,426	5,821	22.15	263
2017	7,772.90	2,052	2,090	5,683	22.30	255
2018	7,323.77	1,738	1,770	5,554	22.50	247
2019	648.49	136	138	510	22.65	23
2023	96,433.20	7,599	7,738	88,695	23.38	3,794
2025	91,490.00	951	968	90,522	23.67	3,824
	4,918,323.47	3,055,611	3,111,659	1,806,664		96,832
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,192,408	4,269,308	1,822,538	16.76	108,743
1989	236,127.92	160,661	163,608	72,520	16.91	4,289
1991	9,200.90	6,100	6,212	2,989	17.28	173
1992	3,913.79	2,570	2,617	1,297	17.25	75
1994	2,637.07	1,684	1,715	922	17.54	53
1998	19,882.52	11,864	12,082	7,801	18.25	427
1999	5,954.90	3,499	3,563	2,392	18.25	131
2001	3,606.32	2,034	2,071	1,535	18.55	83

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	427	435	343	18.84	18
2003	16,530.05	8,873	9,036	7,494	18.98	395
2006	33,459.15	16,592	16,896	16,563	19.31	858
2007	14,693.32	7,062	7,192	7,502	19.45	386
2008	59,130.68	27,443	27,946	31,184	19.63	1,589
2009	26,211.66	11,743	11,958	14,253	19.71	723
2010	1,810.10	779	793	1,017	19.84	51
2012	509,430.90	199,340	202,996	306,434	20.22	15,155
2014	96,480.80	33,749	34,368	62,113	20.45	3,037
2015	14,209.06	4,646	4,731	9,478	20.58	461
2016	100,151.34	30,286	30,842	69,310	20.76	3,339
2022	18,429.84	2,245	2,286	16,144	21.63	746
2023	34,699.94	2,922	2,976	31,724	21.75	1,459
	7,299,183.11	4,726,927	4,813,631	2,485,552		142,191
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,182,642	3,241,020	1,782,089	19.08	93,401
1993	73,596.13	45,924	46,766	26,830	19.28	1,392
1995	197.94	120	122	76	19.50	4
1999	13,626.50	7,653	7,793	5,833	20.30	287
2004	11,303.55	5,626	5,729	5,574	21.19	263
2006	99,797.96	46,646	47,502	52,296	21.65	2,416
2007	13,173.73	5,952	6,061	7,113	21.84	326
2008	22,812.23	9,928	10,110	12,702	22.06	576
2009	19,356.65	8,114	8,263	11,094	22.17	500
2010	2,858.04	1,149	1,170	1,688	22.31	76
2011	22,252.17	8,536	8,693	13,560	22.50	603
2014	3,545.66	1,143	1,164	2,382	23.13	103
2015	2,868.40	861	877	1,992	23.33	85
2016	10,676.66	2,960	3,014	7,662	23.47	326

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	3,227	3,286	10,944	23.86	459
2020	3,879.66	661	673	3,207	24.33	132
2023	754,828.21	56,159	57,189	697,639	24.88	28,040
	6,092,112.73	3,387,301	3,449,433	2,642,680		128,989
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,271,262	5,367,951	3,123,129	19.55	159,751
1994	18,958.58	11,578	11,790	7,168	19.76	363
1995	7,662.39	4,597	4,681	2,981	20.00	149
1997	45,655.10	26,462	26,947	18,708	20.31	921
1998	3,202.38	1,816	1,849	1,353	20.62	66
2001	5,100.00	2,705	2,755	2,345	21.25	110
2002	3,150.51	1,630	1,660	1,491	21.44	70
2004	17,119.10	8,412	8,566	8,553	21.74	393
2005	299,398.81	142,514	145,128	154,271	22.02	7,006
2006	93,193.36	43,027	43,816	49,377	22.15	2,229
2007	11,733.64	5,238	5,334	6,400	22.32	287
2008	23,658.89	10,176	10,363	13,296	22.53	590
2009	10,169.23	4,198	4,275	5,894	22.76	259
2010	16,080.19	6,368	6,485	9,595	22.88	419
2011	77,289.61	29,107	29,641	47,649	23.17	2,056
2012	123,725.49	44,232	45,043	78,682	23.36	3,368
2013	2,077.72	701	714	1,364	23.59	58
2014	40,488.30	12,827	13,062	27,426	23.72	1,156
2020	10,209.09	1,700	1,731	8,478	25.03	339
2023	47,319.25	3,426	3,489	43,830	25.62	1,711
2024	12,646.32	470	479	12,168	25.88	470
	9,359,917.63	5,632,446	5,735,760	3,624,158		181,771

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,613,574	5,716,541	3,325,943	19.55	170,125
1994	557,586.68	340,518	346,764	210,823	19.76	10,669
1995	50,819.95	30,492	31,051	19,769	20.00	988
1998	1,099.27	623	634	465	20.62	23
2002	1,956.80	1,013	1,032	925	21.44	43
2003	5,173.10	2,618	2,666	2,507	21.48	117
2005	2,174.91	1,035	1,054	1,121	22.02	51
2006	42,567.05	19,653	20,013	22,554	22.15	1,018
2007	1,179.60	527	537	643	22.32	29
2008	34,000.57	14,624	14,892	19,108	22.53	848
2009	5,827.62	2,406	2,450	3,377	22.76	148
2010	15,084.17	5,973	6,083	9,002	22.88	393
2011	95,761.95	36,064	36,726	59,036	23.17	2,548
2013	64,674.64	21,808	22,208	42,467	23.59	1,800
2014	89,233.91	28,269	28,788	60,446	23.72	2,548
2015	9,260.45	2,732	2,782	6,478	23.90	271
2016	8,689.72	2,362	2,405	6,284	24.11	261
2018	716,495.48	158,990	161,906	554,589	24.55	22,590
2019	11,862.12	2,313	2,355	9,507	24.77	384
2020	3,420.65	570	580	2,840	25.03	113
2021	4,578.80	626	637	3,941	25.24	156
	10,763,931.60	6,286,790	6,402,106	4,361,826		215,123
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,748	2,798	1,679	20.76	81
1994	3,778.23	2,249	2,290	1,488	21.08	71
1997	5,380,013.15	3,027,871	3,083,410	2,296,603	21.75	105,591
1998	59,981.89	33,038	33,644	26,338	22.02	1,196
2000	74,588.87	39,159	39,877	34,712	22.62	1,535
2001	2,023,509.89	1,039,275	1,058,338	965,172	22.73	42,462
2002	58,091.88	28,994	29,526	28,566	23.08	1,238
2003	86,104.25	41,864	42,632	43,472	23.25	1,870
2004	98,144.99	46,374	47,225	50,920	23.44	2,172

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	64	65	75	23.67	3
2006	1,204,036.32	533,027	542,804	661,232	23.92	27,643
2007	45,348.29	19,346	19,701	25,647	24.19	1,060
2009	102,333.83	40,279	41,018	61,316	24.65	2,487
2010	13,901.29	5,213	5,309	8,593	25.00	344
2011	28,104.08	10,033	10,217	17,887	25.22	709
2012	365,613.30	123,577	125,844	239,770	25.46	9,418
2013	21,001.51	6,678	6,800	14,201	25.74	552
2014	69.14	21	21	48	26.04	2
2015	67,794.34	18,711	19,054	48,740	26.23	1,858
2016	1,019,886.77	258,847	263,595	756,292	26.46	28,582
2017	39,341.57	9,064	9,230	30,111	26.72	1,127
2018	83,707.68	17,227	17,543	66,165	27.01	2,450
2019	1,119.07	201	205	914	27.33	33
2020	97,321.04	14,939	15,213	82,108	27.57	2,978
2021	3,141,834.05	394,614	401,852	2,739,982	27.85	98,384
2022	181,172.93	17,447	17,767	163,406	28.15	5,805
2023	58,824.09	3,871	3,942	54,882	28.40	1,932
2024	51,084.83	1,722	1,754	49,331	28.67	1,721
2025	3,181.53	27	27	3,154	28.90	109
	14,314,505.80	5,736,480	5,841,702	8,472,804		343,413
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,723,577	2,773,534	2,361,414	23.02	102,581
2001	8,125.96	4,115	4,190	3,935	23.39	168
2005	45,477.20	20,465	20,840	24,637	24.44	1,008
2006	30,782.70	13,335	13,580	17,203	24.86	692
2007	7,211.16	3,011	3,066	4,145	25.10	165
2008	52,738.44	21,159	21,547	31,191	25.37	1,229
2009	25,684.93	9,863	10,044	15,641	25.67	609
2010	2,533.46	931	948	1,585	25.82	61
2011	38,290.79	13,348	13,593	24,698	26.16	944
2012	15,722.39	5,192	5,287	10,435	26.37	396

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HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,020	1,039	2,257	26.76	84
2015	2,369.82	635	647	1,723	27.31	63
2016	9,027.44	2,226	2,267	6,761	27.50	246
2022	35,020.59	3,246	3,306	31,715	29.36	1,080
2023	13,743.20	869	885	12,858	29.65	434
	5,424,972.09	2,822,992	2,874,773	2,550,199		109,760
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,915,626.93	986,548	1,004,644	910,983	23.54	38,699
2001	3,501,677.38	1,756,441	1,788,659	1,713,019	23.85	71,825
2003	1,504.36	715	728	776	24.30	32
2004	166,573.01	76,607	78,012	88,561	24.66	3,591
2005	19,156.16	8,544	8,701	10,455	24.84	421
2006	285,061.14	122,405	124,650	160,411	25.25	6,353
2007	45,570.23	18,866	19,212	26,358	25.48	1,034
2008	220,753.83	87,816	89,427	131,327	25.74	5,102
2014	30,652.75	8,767	8,928	21,725	27.46	791
2015	149,409.41	39,593	40,319	109,090	27.74	3,933
2018	28,869.57	5,658	5,762	23,108	28.71	805
2019	22,547.59	3,869	3,940	18,608	28.97	642
2021	170,397.42	20,243	20,614	149,783	29.67	5,048
2023	3,859,681.00	239,300	243,689	3,615,992	30.26	119,497
2025	9,362,260.82	74,898	76,272	9,285,989	30.90	300,517
	19,779,741.60	3,450,270	3,513,557	16,266,185		558,290
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,300,100	2,342,290	686,150	15.52	44,211
1985	5,833.47	4,060	4,134	1,699	17.47	97

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ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1991	23,116.00	15,012	15,287	7,829	18.36	426
1996	6,671.00	4,005	4,078	2,593	19.31	134
2000	119,415.68	66,276	67,492	51,924	20.05	2,590
2002	373,803.03	197,742	201,369	172,434	20.48	8,420
2006	428,360.75	202,657	206,374	221,986	21.16	10,491
2007	15,986.12	7,338	7,473	8,514	21.22	401
2011	13,009,470.90	5,063,286	5,156,160	7,853,311	21.97	357,456
2013	228,674.96	79,853	81,318	147,357	22.36	6,590
2014	32,558.55	10,709	10,905	21,653	22.44	965
2018	3,850.44	892	908	2,942	23.21	127
2019	4,599.43	938	955	3,644	23.41	156
2020	24,494.60	4,287	4,366	20,129	23.57	854
2022	5,112,027.45	568,969	579,405	4,532,622	23.95	189,254
	22,417,302.18	8,526,124	8,682,516	13,734,786		622,172
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	379	386	44	10.03	4
1960	45.00	38	39	6	12.52	
1970	349.00	274	279	70	14.93	5
1975	41,890.00	31,627	32,207	9,683	16.23	597
1976	12,586.04	9,436	9,609	2,977	16.36	182
1977	48,491.99	35,845	36,502	11,990	16.94	708
1978	89.00	65	66	23	17.10	1
1979	1,797.00	1,306	1,330	467	17.29	27
1980	9,400.42	6,768	6,892	2,508	17.50	143
1983	3,194.00	2,227	2,268	926	18.24	51
1985	30.00	21	21	9	18.48	
1988	9,287.67	6,117	6,229	3,058	19.18	159
1989	2,360.00	1,529	1,557	803	19.56	41
1991	4,553.00	2,879	2,932	1,621	19.76	82
1992	72,215.50	44,802	45,624	26,592	20.19	1,317
1995	4,258,824.56	2,516,965	2,563,133	1,695,692	20.76	81,681
1996	7,506.00	4,353	4,433	3,073	21.00	146

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NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1997	7,826.00	4,448	4,530	3,296	21.26	155
1998	541.00	302	308	233	21.31	11
2007	2,222.54	968	986	1,237	23.32	53
2008	360,111.32	151,211	153,985	206,127	23.49	8,775
2009	6,280.49	2,522	2,568	3,712	23.84	156
2011	12,316.24	4,518	4,601	7,715	24.17	319
2013	17,236.87	5,647	5,751	11,486	24.63	466
2021	2,341,016.68	306,205	311,822	2,029,195	26.58	76,343
	7,220,600.16	3,140,452	3,198,056	4,022,544		171,422
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	4,823,658	4,912,137	5,430,183	25.17	215,740
2004	1,073,637.95	484,748	493,640	579,998	25.51	22,736
2005	51,929.31	22,641	23,056	28,873	25.87	1,116
2008	4,901.24	1,900	1,935	2,966	26.86	110
2009	3,997.32	1,484	1,511	2,486	27.10	92
2010	15,074.97	5,337	5,435	9,640	27.37	352
2012	25,964.22	8,236	8,387	17,577	27.98	628
2013	22,045.21	6,561	6,681	15,364	28.32	543
2015	4,722.08	1,209	1,231	3,491	29.06	120
2017	63,675.57	13,499	13,747	49,929	29.74	1,679
2018	7,287.53	1,377	1,402	5,885	30.04	196
2023	3,225,636.74	189,667	193,146	3,032,491	32.01	94,736
	14,841,191.78	5,560,317	5,662,308	9,178,884		338,048
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	17,570	17,892	7,930	19.73	402
1987	6,134.90	3,963	4,036	2,099	20.82	101

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WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1991	10,580.66	6,403	6,520	4,060	22.18	183
1997	3,934.06	2,115	2,154	1,780	24.08	74
2001	120,714.68	58,812	59,891	60,824	25.26	2,408
2006	13,208,234.78	5,445,755	5,545,644	7,662,590	27.08	282,961
2007	3,389,546.02	1,348,361	1,373,093	2,016,453	27.25	73,998
2008	20,115.84	7,660	7,801	12,315	27.64	446
2009	21,160.91	7,686	7,827	13,334	28.05	475
2011	68,339.41	22,388	22,799	45,541	28.74	1,585
2013	109,213.87	31,585	32,164	77,050	29.49	2,613
2014	156,113.00	42,072	42,844	113,269	29.82	3,798
2015	8,725.59	2,173	2,213	6,513	30.16	216
2016	67,448.35	15,358	15,640	51,809	30.53	1,697
2017	186,670.82	38,380	39,084	147,587	30.91	4,775
2018	201,042.48	36,730	37,404	163,639	31.31	5,226
2019	35,185.25	5,594	5,697	29,489	31.74	929
2021	2,916,034.44	318,431	324,272	2,591,763	32.63	79,429
2022	1,293,673.16	107,504	109,476	1,184,197	33.10	35,776
2023	122,883.76	6,931	7,058	115,826	33.46	3,462
2025	328,066.51	2,362	2,405	325,661	34.23	9,514
	22,299,640.86	7,527,833	7,665,913	14,633,728		510,068
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	7,830,918	7,974,558	18,330,171	30.67	597,658
	26,304,729.23	7,830,918	7,974,558	18,330,171		597,658
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	8,979	9,144	5,947	23.14	257
2003	1,684.82	745	759	926	27.75	33

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ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	34,383,014.92	5,752,278	5,857,790	28,525,225	34.84	818,749
2019	1,001,606.74	144,832	147,489	854,118	35.49	24,066
2023	81,537.58	4,093	4,168	77,370	37.84	2,045
	35,482,934.66	5,910,927	6,019,349	29,463,586		845,150
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,315,435.08	387,372	394,477	1,920,958	34.84	55,137
2019	12,313.10	1,780	1,813	10,500	35.49	296
2020	38,563.16	4,705	4,791	33,772	35.98	939
2025	1,328,211.49	8,501	8,657	1,319,555	38.96	33,869
	3,694,522.83	402,358	409,738	3,284,785		90,241
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	906,884	923,519	6,814,401	30.13	226,167
	7,737,920.32	906,884	923,519	6,814,401		226,167
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	894,715	911,126	6,212,402	27.85	223,066
2024	213,389.94	7,191	7,323	206,067	28.67	7,188
	7,336,917.56	901,906	918,449	6,418,469		230,254

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FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	229,306	233,512	3,666,248	32.01	114,534
	3,899,760.31	229,306	233,512	3,666,248		114,534
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,492,415.63	5,232,887	5,328,872	1,163,544	12.52	92,935
2010	4,874,156.05	2,332,284	2,375,064	2,499,092	16.35	152,850
2014	8,099.14	3,216	3,275	4,824	16.70	289
2017	1,951,444.94	626,024	637,507	1,313,938	16.94	77,564
2019	2,025.12	526	536	1,489	17.09	87
2020	49,390.80	11,138	11,342	38,049	17.17	2,216
2022	108,844.67	16,033	16,327	92,518	17.37	5,326
2024	3,366,070.02	181,768	185,102	3,180,968	17.52	181,562
2025	655,909.69	9,183	9,351	646,558	17.58	36,778
	17,508,356.06	8,413,059	8,567,376	8,940,980		549,607
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	12,144,030.89	1,038,315	1,057,361	11,086,670	32.09	345,487
2023	58,768.54	3,409	3,472	55,297	32.48	1,702
2025	2,732,563.49	20,494	20,870	2,711,694	33.19	81,702
	14,935,362.92	1,062,218	1,081,702	13,853,661		428,891

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OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1889	41.21	41	41			
1900	2,285.84	2,286	2,286			
1901	56.00	56	56			
1902	159.81	160	160			
1903	1,923.01	1,923	1,923			
1906	3,057.68	3,058	3,058			
1908	527.18	527	527			
1909	402.93	403	403			
1912	225.80	226	226			
1914	167.07	167	167			
1915	41.89	42	42			
1917	4.78	5	5			
1918	0.15		0			
1923	439.53	440	440			
1924	2,693.29	2,693	2,693			
1928	1,064.43	1,053	1,064			
1929	3,035.89	3,002	3,036			
1930	31.26	31	31			
1931	1,166.36	1,151	1,166			
1934	244.88	238	242	3	2.46	1
1935	341.69	332	338	4	2.59	2
1937	627.00	607	618	9	2.91	3
1940	50.89	48	49	2	4.29	
1941	13.00	12	12	1	4.50	
1943	134.03	126	128	6	4.96	1
1944	207.93	195	199	9	5.21	2
1946	1.00	1	1			
1947	0.28		0			
1948	131.33	122	124	7	5.64	1
1949	1,164.45	1,080	1,100	65	5.97	11
1951	4,026.00	3,694	3,762	264	6.65	40
1952	442.51	404	411	31	7.00	4
1953	1,371.29	1,244	1,267	104	7.37	14
1954	706.13	642	654	52	7.12	7
1955	51.47	46	47	5	7.52	1
1956	47.17	42	43	4	7.92	1
1957	259.31	231	235	24	8.34	3
1958	674.84	597	608	67	8.76	8
1959	61.56	54	55	7	9.19	1
1960	21.49	19	19	2	9.07	

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OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1961	36.31	32	33	4	9.53	
1962	405.68	350	356	49	9.99	5
1963	625.74	535	545	81	10.46	8
1964	183.99	156	159	25	10.94	2
1965	157.93	133	135	22	11.43	2
1966	432.12	362	369	63	11.42	6
1967	17.71	15	15	2	11.93	
1968	19.47	16	16	3	12.44	
1969	7,506.96	6,096	6,208	1,299	12.97	100
1970	152.63	123	125	27	13.49	2
1971	1,784.71	1,417	1,443	342	14.03	24
1972	1,046,366.17	820,770	835,839	210,527	14.57	14,449
1973	9,030.70	6,997	7,125	1,905	15.11	126
1974	7,994.75	6,116	6,228	1,766	15.67	113
1975	215,408.78	162,634	165,620	49,789	16.23	3,068
1976	37,697.06	28,077	28,592	9,105	16.79	542
1977	1,299.05	954	972	328	17.36	19
1978	2,737.66	1,982	2,018	719	17.94	40
1979	2,786.10	1,999	2,036	750	18.10	41
1980	409.67	289	294	115	18.69	6
1981	23,726.70	16,390	16,691	7,036	19.69	357
1982	388,484.47	263,936	268,782	119,703	20.29	5,900
1983	82,464.64	55,070	56,081	26,384	20.89	1,263
1984	17,809.53	11,683	11,897	5,912	21.50	275
1985	424,251.01	273,218	278,234	146,017	22.11	6,604
1986	9,125.87	5,766	5,872	3,254	22.73	143
1987	23,170.52	14,352	14,615	8,555	23.35	366
1988	994,335.20	603,363	614,441	379,895	23.98	15,842
1989	2,307,355.62	1,370,569	1,395,732	911,623	24.61	37,043
1990	923,116.86	536,331	546,178	376,939	25.24	14,934
1991	1,052,757.51	597,756	608,731	444,027	25.88	17,157
1992	3,019.59	1,674	1,705	1,315	26.52	50
1993	1,237.70	669	681	556	27.17	20
1994	917,292.30	483,413	492,288	425,004	27.82	15,277
1995	1,316,634.36	671,484	683,812	632,822	28.82	21,958
1996	349,220.20	173,178	176,358	172,863	29.48	5,864
1997	1,604,277.59	772,620	786,805	817,472	30.14	27,122
1998	590,743.19	275,936	281,002	309,741	30.80	10,057
1999	1,772,460.21	801,861	816,583	955,877	31.47	30,374
2000	12,834.62	5,615	5,718	7,117	32.14	221

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OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2001	2,040,345.98	856,945	872,678	1,167,668	33.14	35,234
2002	322,736.71	130,644	133,043	189,694	33.82	5,609
2003	408,253.67	158,974	161,893	246,361	34.50	7,141
2004	325,998.95	121,858	124,095	201,904	35.18	5,739
2005	86,943.45	30,952	31,520	55,423	36.18	1,532
2006	17,221.22	5,857	5,965	11,257	36.87	305
2007	244,177.70	79,114	80,567	163,611	37.56	4,356
2008	87,510.98	26,927	27,421	60,090	38.25	1,571
2009	747,730.56	216,543	220,519	527,212	39.25	13,432
2010	706,051.38	192,752	196,291	509,761	39.95	12,760
2011	2,014,455.51	516,104	525,580	1,488,876	40.64	36,636
2012	2,608,666.35	623,993	635,449	1,973,217	41.35	47,720
2013	3,117,612.53	688,369	701,007	2,416,605	42.35	57,063
2014	3,757,456.71	764,642	778,681	2,978,776	43.05	69,193
2015	425,757.02	79,191	80,645	345,112	43.76	7,886
2016	1,489,321.54	249,312	253,889	1,235,432	44.76	27,601
2017	2,200,844.47	329,246	335,291	1,865,554	45.48	41,019
2018	1,949,483.88	256,552	261,262	1,688,222	46.19	36,550
2019	1,888,104.84	214,111	218,042	1,670,063	46.91	35,601
2020	3,470,430.47	329,691	335,744	3,134,686	47.63	65,813
2021	2,984,619.44	226,831	230,996	2,753,624	48.63	56,624
2022	7,498,009.91	431,885	439,814	7,058,196	49.08	143,810
2023	10,971,498.82	423,500	431,275	10,540,223	49.81	211,609
2024	1,823,187.53	35,552	36,205	1,786,983	50.28	35,541
2025	7,794,676.46	38,973	39,689	7,754,988	50.25	154,328
9999	169,605.01-	34,843-	35,482-	134,123-		3,116-
	72,988,764.31	14,994,610	15,269,651	57,719,113		1,341,037
	432,345,301.41	127,824,612	130,169,251	302,176,050		10,403,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	7,696,477	5,860,988	4,867,305	13.39	363,503
1998	68,969.00	45,623	34,743	34,226	13.82	2,477
2000	122,317.58	78,283	59,614	62,704	14.06	4,460
2001	25,833.98	16,244	12,370	13,464	14.17	950
2003	4,063.71	2,467	1,879	2,185	14.23	154
2007	19,061.38	10,533	8,021	11,040	14.57	758
2010	29,348.23	14,792	11,264	18,084	14.76	1,225
2012	197,525.13	91,928	70,005	127,521	14.93	8,541
2013	129,535.29	57,669	43,916	85,619	14.95	5,727
2014	18,080.06	7,637	5,816	12,264	15.04	815
2016	167,667.01	62,473	47,574	120,093	15.15	7,927
2023	3,380,408.50	384,014	292,433	3,087,976	15.61	197,820
	14,891,102.04	8,468,140	6,448,621	8,442,481		594,357
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	1,701,940	1,296,054	12,254,426	27.85	440,015
	13,550,479.62	1,701,940	1,296,054	12,254,426		440,015
	28,441,581.66	10,170,080	7,744,675	20,696,907		1,034,372
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.0	3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	534,992	546,015	791,466	6.00	131,911
	1,403,438.95	600,950	611,973	791,466		131,911

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	169,878	175,183	674,206	8.00	84,276
	968,751.90	289,241	294,546	674,206		84,276

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,042,410	975,167	218,068	5.64	38,665
1987	17,605.59	15,320	14,332	3,274	5.67	577
1988	64,279.96	55,654	52,064	12,216	5.74	2,128
1989	21,520.60	18,594	17,395	4,126	5.67	728
1990	47,919.69	41,259	38,597	9,322	5.65	1,650
1991	3,439.19	2,947	2,757	682	5.68	120
1992	3,258.04	2,774	2,595	663	5.76	115
1996	15,197.42	12,693	11,874	3,323	5.72	581
1998	1,013.00	834	780	233	5.79	40
2005	152,175.13	118,088	110,470	41,705	5.77	7,228
2006	239,811.48	183,624	171,779	68,033	5.81	11,710
2008	59,275.49	44,237	41,383	17,892	5.78	3,096
2009	4,369.19	3,209	3,002	1,367	5.79	236
2011	8,577.97	6,065	5,674	2,904	5.80	501
2012	18,670.27	12,888	12,057	6,614	5.83	1,134
2013	103,178.46	69,460	64,979	38,199	5.83	6,552
2014	68,172.08	44,544	41,671	26,501	5.84	4,538
2015	29,091.75	18,357	17,173	11,919	5.85	2,037
2016	107,280.37	64,980	60,788	46,492	5.86	7,934
2017	95,983.57	55,440	51,864	44,120	5.85	7,542
2018	19,655.38	10,691	10,001	9,654	5.87	1,645
2019	680.62	344	322	359	5.88	61
2025	1,285,161.57	52,178	48,812	1,236,349	5.90	209,551
	3,559,551.22	1,876,590	1,755,536	1,804,015		308,369
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,125,037	1,052,464	263,369	6.44	40,896
1988	2,021.01	1,720	1,609	412	6.48	64
1989	304,487.32	257,596	240,979	63,508	6.55	9,696
1992	15,076.98	12,588	11,776	3,301	6.53	506
1994	2,429.06	2,003	1,874	555	6.59	84
1995	69,619.62	57,018	53,340	16,280	6.63	2,456
1996	8,235.02	6,711	6,278	1,957	6.59	297

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	89,006	83,264	26,729	6.60	4,050
2001	50,080.02	39,183	36,655	13,425	6.67	2,013
2002	4,780.74	3,706	3,467	1,314	6.67	197
2003	72,512.60	55,675	52,084	20,429	6.65	3,072
2010	19,835.46	13,686	12,803	7,032	6.74	1,043
2011	62,740.65	42,337	39,606	23,135	6.75	3,427
2013	82,727.62	52,913	49,500	33,228	6.76	4,915
2014	14,536.76	9,003	8,422	6,115	6.76	905
	2,134,908.70	1,768,182	1,654,121	480,788		73,621
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	211,595	197,946	149,843	23.17	6,467
1990	5,101.58	3,053	2,856	2,246	23.48	96
1991	650.26	385	360	290	23.47	12
1996	1,799.05	976	913	886	24.48	36
2001	12,812.78	6,242	5,839	6,973	25.26	276
2002	5,478.58	2,608	2,440	3,039	25.31	120
2003	1,018.77	473	442	576	25.39	23
2006	28,442.30	12,051	11,274	17,169	25.84	664
2007	23,101.69	9,439	8,830	14,272	26.05	548
2008	47,924.90	18,902	17,683	30,242	26.10	1,159
2010	10,983.00	3,987	3,730	7,253	26.32	276
2011	43,527.16	15,052	14,081	29,446	26.49	1,112
2012	124,750.18	41,030	38,383	86,367	26.53	3,255
2013	174,227.60	53,941	50,461	123,766	26.76	4,625
2018	19,709,239.15	4,042,365	3,781,603	15,927,636	27.13	587,086
2019	1,661,686.84	300,101	280,742	1,380,945	27.22	50,733
2023	11,478.86	783	732	10,746	27.33	393
	22,210,011.30	4,722,983	4,418,316	17,791,695		656,881

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	8,659	8,100	1,116,403	32.22	34,649
	1,124,502.97	8,659	8,100	1,116,403		34,649
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	11	2	4.43	
1960	48.73	46	43	6	4.44	1
1961	21.19	20	19	2	4.97	
1963	33,045.39	30,322	28,366	4,680	5.57	840
1964	1,079.50	988	924	155	5.67	27
1965	11,957.68	10,905	10,201	1,756	5.79	303
1966	1,125.43	1,016	950	175	6.36	28
1967	48,178.36	43,312	40,517	7,661	6.52	1,175
1968	57,455.89	51,417	48,099	9,356	6.69	1,399
1969	1,273.22	1,127	1,054	219	7.29	30
1970	11,121.74	9,787	9,156	1,966	7.50	262
1971	9,019.90	7,891	7,382	1,638	7.73	212
1972	61,461.67	53,097	49,671	11,791	8.35	1,412
1973	1,636.52	1,404	1,313	323	8.61	38
1975	6,526.85	5,483	5,129	1,398	9.52	147
1976	45,687.00	38,057	35,601	10,086	9.82	1,027
1977	13,240.50	10,931	10,226	3,015	10.14	297
1979	28,098.53	22,619	21,160	6,939	11.14	623
1980	1.10	1	1			
1981	45,810.00	35,878	33,563	12,247	12.18	1,006
1982	361,045.49	279,449	261,418	99,627	12.56	7,932
1983	32,369.00	24,607	23,019	9,350	13.25	706
1984	902.06	677	633	269	13.64	20
1985	72,985.69	53,717	50,251	22,735	14.35	1,584
1986	351,447.26	254,940	238,491	112,957	14.76	7,653
1987	596,055.80	423,557	396,228	199,828	15.48	12,909
1988	612,729.15	428,481	400,834	211,895	15.91	13,318
1989	449,868.60	307,710	287,856	162,013	16.63	9,742

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	95,805	89,623	53,691	17.36	3,093
1991	33,727.65	22,132	20,704	13,024	17.81	731
1992	148,265.09	94,919	88,795	59,470	18.55	3,206
1993	12,902.30	8,051	7,532	5,371	19.28	279
1994	325,416.52	198,732	185,909	139,507	19.76	7,060
1995	58,927.46	35,003	32,745	26,183	20.51	1,277
1996	47,370.53	27,338	25,574	21,796	21.25	1,026
1997	35,194.64	19,808	18,530	16,665	21.75	766
1998	15,964.58	8,707	8,145	7,819	22.50	348
1999	61,011.45	32,202	30,124	30,887	23.26	1,328
2000	754,379.80	384,734	359,910	394,470	24.02	16,423
2001	49,302.15	24,375	22,802	26,500	24.54	1,080
2002	6,125.14	2,916	2,728	3,397	25.31	134
2003	84,890.14	38,846	36,340	48,551	26.08	1,862
2004	37,729.39	16,559	15,491	22,239	26.85	828
2005	346,446.58	145,508	136,120	210,327	27.62	7,615
2006	226,824.45	91,365	85,470	141,355	28.17	5,018
2007	90,382.39	34,653	32,417	57,965	28.95	2,002
2008	234,555.06	85,331	79,825	154,730	29.73	5,205
2009	101,931.15	35,064	32,802	69,130	30.51	2,266
2010	61,124.75	19,804	18,526	42,599	31.30	1,361
2011	121,514.52	36,916	34,534	86,980	32.08	2,711
2012	183,845.36	52,102	48,740	135,105	32.87	4,110
2013	88,318.55	23,210	21,712	66,606	33.66	1,979
2014	402,537.52	97,414	91,129	311,409	34.45	9,039
2015	12,615.97	2,788	2,608	10,008	35.25	284
2016	683,665.11	136,596	127,783	555,883	36.05	15,420
2017	539,219.66	96,197	89,990	449,229	36.84	12,194
2018	1,151,356.24	180,533	168,885	982,472	37.64	26,102
2019	1,338,951.60	180,758	169,095	1,169,856	38.44	30,433
2020	619,050.23	69,953	65,439	553,611	39.25	14,105
2021	830,510.39	75,743	70,856	759,654	39.86	19,058
2022	1,604,063.59	110,199	103,089	1,500,975	40.67	36,906
2023	387,682.44	17,911	16,755	370,927	41.29	8,983

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	18,647	17,444	782,845	41.92	18,675
2025	561,630.29	3,314	3,100	558,530	41.95	13,314
9999	60,000.00-	18,421-	17,233-	42,767-		1,351-
	14,996,300.60	4,604,223	4,307,217	10,689,084		337,561
	44,025,274.79	12,980,637	12,143,290	31,881,985		1,411,081
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.6	3.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	809,877	1,086,224	5,823,992	30.13	193,295
	6,910,216.15	809,877	1,086,224	5,823,992		193,295
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	639,410	747,848			
1988	14,460.80	12,306	14,461			
1990	21,055.84	17,761	21,056			
1991	515.82	433	516			
2000	8,240.40	6,510	8,240			
2001	106,652.86	83,445	106,653			
2011	2,125.81	1,432	2,126			
2014	364,619.49	225,007	364,619			
2015	19,376.64	11,510	19,377			
2018	224.06	113	224			
	1,285,119.64	997,927	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,127	1,356			
1965	653,341.28	517,446	653,341			
1967	45,486.00	35,616	45,486			
1969	4,300.00	3,323	4,300			
1970	2,902.00	2,219	2,902			
1972	1,319.97	993	1,320			
1973	9,153.18	6,854	9,153			
1975	40.52	30	41			
1977	1,690.34	1,225	1,680	10	18.23	1
1979	3,808.27	2,698	3,700	108	18.94	6
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	5,952	8,163	746	19.88	38
1986	56,270.95	37,088	50,868	5,403	20.17	268
1987	51,879.47	33,711	46,236	5,643	20.48	276
1988	1,675.90	1,073	1,472	204	20.80	10
1989	365,534.82	231,603	317,653	47,882	20.82	2,300
1991	4,610.90	2,838	3,892	718	21.25	34
1992	10,300.00	6,254	8,578	1,722	21.35	81
1993	2,884.28	1,717	2,355	529	21.76	24
1995	1,257.55	724	993	265	22.08	12
1996	53,669.41	30,350	41,626	12,043	22.28	541
1997	47,281.24	26,213	35,952	11,329	22.51	503
1998	41,194.00	22,467	30,814	10,380	22.50	461
2000	47,532.86	24,717	33,900	13,632	23.08	591
2002	3,229.97	1,605	2,201	1,029	23.30	44
2006	123,630.77	54,496	74,744	48,887	24.10	2,029
2007	61,197.63	26,107	35,807	25,391	24.19	1,050
2008	530,439.54	217,321	298,065	232,375	24.49	9,489
2009	415,793.46	163,656	224,461	191,333	24.65	7,762
2010	105,796.74	39,832	54,631	51,166	24.84	2,060
2011	54,411.31	19,577	26,851	27,561	24.91	1,106
2012	393,497.73	134,025	183,821	209,677	25.17	8,330
2013	23,340.26	7,506	10,295	13,045	25.31	515
2014	26,100.06	7,867	10,790	15,310	25.50	600
2021	4,473,296.57	585,107	802,498	3,670,798	26.58	138,104
	7,627,132.69	2,253,337	3,029,946	4,597,187		176,235
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,469	4,665	1,722	23.55	73
2012	1,538,069.70	501,872	674,841	863,228	26.84	32,162

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	4,744,379	6,379,523	10,082,583	27.17	371,092
2015	12,394.22	3,309	4,449	7,945	27.45	289
2019	22,838.07	4,015	5,399	17,439	28.13	620
	18,041,794.32	5,257,044	7,068,877	10,972,917		404,236
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	3,658,081	4,918,834	14,153,541	29.50	479,781
2019	6,315,592.70	1,061,020	1,426,699	4,888,894	29.71	164,554
2021	145,101.38	17,006	22,867	122,234	30.13	4,057
	25,533,068.81	4,736,107	6,368,400	19,164,669		648,392
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	11,029.40	11,029	11,029			
1909	13,507.39	13,507	13,507			
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,835.75	14,836	14,836			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	2,405.47	2,405	2,405			
1935	1,480.00	1,480	1,480			
1937	295.00	295	295			
1940	190.00	190	190			
1942	2,556.77	2,557	2,557			
1943	0.07		0			
1945	648.58	649	649			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1947	0.21		0			
1948	524.42	524	524			
1949	260.00	259	260			
1950	368.99	368	369			
1951	871.00	864	871			
1954	10,690.00	10,550	10,690			
1955	141.54	139	142			
1956	6,563.98	6,431	6,564			
1957	2,349.38	2,285	2,349			
1958	1,197.00	1,163	1,197			
1959	728.45	702	728			
1960	2,083.92	2,005	2,084			
1961	2,337.30	2,244	2,337			
1962	827.00	787	827			
1963	2,401.75	2,278	2,402			
1964	3,175.28	3,002	3,175			
1965	574.98	542	575			
1966	1,195.17	1,121	1,195			
1967	5,566.05	5,165	5,566			
1968	2,498.10	2,307	2,498			
1969	2,634.23	2,419	2,634			
1970	7,477.75	6,827	7,478			
1971	118.53	108	119			
1972	1,497.86	1,358	1,498			
1973	4,075.51	3,666	4,076			
1974	1,878.67	1,677	1,879			
1976	4,139.68	3,631	4,140			
1977	1,348.58	1,172	1,349			
1978	231.44	199	231			
1980	2,836.34	2,387	2,836			
1981	1,534.25	1,276	1,534			
1982	6,296.00	5,171	6,296			
1983	6,864.02	5,564	6,864			
1984	50,567.72	40,429	50,568			
1985	35,513.76	27,985	35,514			
1986	27,677.97	21,481	27,678			
1987	822.21	628	822			
1988	551,770.05	414,434	551,770			
1989	67,022.20	49,462	67,022			
1990	977,166.56	704,537	960,743	16,424	13.54	1,213

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1991	703,073.68	497,214	678,027	25,047	14.08	1,779
1992	326,380.72	226,182	308,433	17,947	14.62	1,228
1993	10,915.11	7,405	10,098	817	15.17	54
1994	68,231.44	45,053	61,437	6,795	15.95	426
1995	6,922.98	4,465	6,089	834	16.51	51
1996	89,822.17	56,525	77,080	12,742	17.08	746
1997	117,923.48	71,980	98,156	19,768	17.87	1,106
1998	17,129.33	10,175	13,875	3,254	18.45	176
1999	137,988.42	79,647	108,611	29,378	19.05	1,542
2000	71,946.71	40,110	54,696	17,251	19.84	870
2001	20,966.41	11,322	15,439	5,527	20.44	270
2002	9,450.88	4,913	6,700	2,751	21.25	129
2004	1,409.66	678	925	485	22.67	21
2005	49,272.77	22,764	31,042	18,231	23.29	783
2006	46,209.96	20,369	27,776	18,434	24.10	765
2007	51,006.16	21,484	29,297	21,709	24.74	877
2008	30,880.12	12,337	16,823	14,057	25.55	550
2009	16,376.26	6,210	8,468	7,908	26.19	302
2010	3,292.18	1,175	1,602	1,690	27.02	63
2011	204,308.42	68,362	93,222	111,086	27.84	3,990
2012	213,304.25	66,828	91,130	122,174	28.49	4,288
2013	45,748.36	13,285	18,116	27,632	29.32	942
2014	71,517.92	19,117	26,069	45,449	30.15	1,507
2015	514,980.71	125,655	171,350	343,631	30.98	11,092
2016	77,822.77	17,230	23,496	54,327	31.65	1,716
2017	32,855.96	6,492	8,853	24,003	32.49	739
2018	1,423,776.58	247,168	337,051	1,086,726	33.32	32,615
2019	166,008.61	24,901	33,956	132,052	34.00	3,884
2020	417,521.07	52,399	71,454	346,067	34.84	9,933
2021	1,976,668.98	199,248	271,705	1,704,964	35.68	47,785
2022	397,827.20	30,314	41,338	356,489	36.37	9,802
2023	163,371.80	8,365	11,407	151,965	37.06	4,101
2025	285,732.90	1,886	2,572	283,161	37.77	7,497
9999	301,029.00-	106,847-	143,672-	157,357-		4,781-
	9,322,958.33	3,309,073	4,449,540	4,873,418		148,061
	68,720,289.94	17,363,365	23,288,107	45,432,183		1,570,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.9 2.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1861	1,094.45	1,094	1,094			
1916	1.00	1	1			
1917	1,000.00	1,000	1,000			
1920	883.12	883	883			
1927	163.99	164	164			
1929	714.00	714	714			
1930	5,124.00	5,124	5,124			
1936	1,441.58	1,442	1,442			
1941	691.00	691	691			
1942	573.00	573	573			
1943	45.00	45	45			
1951	1.00	1	1			
1952	502.35	502	502			
1954	1,966.06	1,966	1,966			
1958	1,456.00	1,434	1,456			
1959	140.00	137	140			
1960	1,334.56	1,301	1,335			
1962	187.00	180	187			
1963	1,065.20	1,024	1,065			
1964	435.84	415	436			
1967	434.20	405	434			
1969	4.82	4	5			
1970	260.57	239	261			
1971	482.00	440	482			
1972	581.70	527	582			
1973	25.00	22	25			
1975	2,998.44	2,654	2,998			
1981	144.00	121	144			
1983	1,047.68	862	1,048			
1986	2,001.93	1,601	2,002			
1987	6,790.60	5,341	6,791			
1988	3,235.00	2,514	3,235			
1989	533.50	409	534			
1991	2,526.22	1,890	2,526			
1992	1,500.00	1,104	1,500			
1996	22,317.33	15,339	22,317			
1997	6,757.10	4,560	6,757			
1998	4,559.34	3,016	4,559			
2003	66,511.44	38,922	66,511			
2004	206,480.10	117,508	206,480			
2005	177,018.70	97,360	177,019			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2006	64,364.98	34,242	64,365			
2007	264,045.81	135,456	264,046			
2008	330,080.07	162,729	330,080			
2009	26,671.02	12,631	26,671			
2010	149,299.60	67,409	149,300			
2011	1,720.18	739	1,720			
2012	59,772.20	24,321	59,772			
2013	28,815.79	11,031	28,816			
2014	11,822.89	4,227	11,823			
2015	594,767.32	197,463	594,767			
2016	487,214.74	148,211	487,215			
2017	371,165.00	102,442	371,165			
2018	771,524.70	190,104	771,525			
2019	38.81	8	39			
2020	9,366.40	1,723	9,366			
2021	35,432.97	5,329	35,433			
2022	36,204.97	4,182	36,205			
2023	711,842.91	56,093	711,843			
2025	622,752.32	6,414	127,391	495,361	23.96	20,674
	5,101,931.50	1,478,283	4,606,571	495,360		20,674

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 0.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	36,800	30,111	12,116	15.48	783
1937	48.00	41	34	14	16.17	1
1949	331.00	272	223	108	16.59	7
1961	2,483.15	1,971	1,613	870	16.65	52
1973	1,843.00	1,399	1,145	698	16.49	42
1974	259.00	195	160	99	16.57	6
1978	82,513.54	60,887	49,819	32,694	16.69	1,959
1992	1,385,786.88	919,192	752,104	633,683	16.75	37,832
	1,515,490.93	1,020,757	835,207	680,284		40,682
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,145	1,755	1,790	44.36	40
1958	937,679.88	565,421	462,641	475,039	44.11	10,769
1962	1,170.00	686	561	609	44.53	14
1964	15,475.00	8,968	7,338	8,137	44.26	184
1965	5,506.28	3,139	2,568	2,938	45.26	65
1967	0.83			1	45.09	
1985	2,905.50	1,337	1,094	1,812	46.96	39
1990	18,419.48	7,801	6,383	12,037	47.64	253
1995	1,423,197.85	550,778	450,659	972,538	47.52	20,466
2021	36,844.32	2,859	2,339	34,505	47.55	726
	2,444,744.14	1,143,134	935,339	1,509,405		32,556
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	71,185	58,245	39,590	40.06	988
1925	408.75	290	237	171	40.85	4
1930	2,267.00	1,572	1,286	981	41.99	23
1934	1,013.55	683	559	455	44.14	10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	449	367	408	50.05	8
1978	134.64	63	52	83	53.00	2
1982	245.51	109	89	156	54.09	3
1985	16,193.21	6,866	5,618	10,575	54.34	195
1989	294,046.08	116,442	95,276	198,770	54.91	3,620
2013	8,655,614.25	1,516,464	1,240,807	7,414,808	56.49	131,259
	9,068,533.43	1,714,123	1,402,536	7,665,997		136,112
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	284	232	129	32.85	4
1925	882.00	635	520	362	38.89	9
1928	103.00	73	60	43	39.99	1
1930	285.00	200	164	121	40.14	3
1933	93.00	64	52	41	41.33	1
1936	86.00	58	47	39	42.58	1
1956	941.01	565	462	479	45.94	10
1958	951.00	561	459	492	46.64	11
1983	14,744.19	6,688	5,472	9,272	50.59	183
1984	76,177.36	34,044	27,856	48,322	50.74	952
1987	14,359.75	6,166	5,045	9,315	50.50	184
1989	210,306.30	87,067	71,240	139,066	50.96	2,729
1994	5,117.89	1,920	1,571	3,547	51.64	69
2011	7,667,320.88	1,620,872	1,326,235	6,341,086	52.23	121,407
	7,991,729.06	1,759,197	1,439,416	6,552,313		125,564
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	47,854	39,155	20,276	31.93	635
1942	171.57	110	90	82	46.87	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,571	1,285	1,171	46.21	25
1983	12,768.00	5,577	4,563	8,205	54.15	152
1984	21,564.86	9,284	7,596	13,968	54.24	258
1985	4,179.31	1,772	1,450	2,729	54.34	50
1989	1,031,668.95	408,541	334,278	697,391	54.91	12,701
1990	13,974.55	5,429	4,442	9,532	55.09	173
1995	2,925.08	1,027	840	2,085	55.47	38
2001	15,236.40	4,571	3,740	11,496	56.00	205
	1,164,376.59	485,736	397,441	766,936		14,239
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	219,722	179,782	101,481	34.73	2,922
1916	2,609.36	1,934	1,582	1,027	38.06	27
1935	239.93	162	133	107	43.33	2
1968	1,279.11	671	549	730	51.70	14
1970	3,211.00	1,642	1,344	1,867	52.53	36
1976	2,210.73	1,062	869	1,342	53.04	25
1977	57.10	27	22	35	53.01	1
1978	36,565.70	17,186	14,062	22,504	53.00	425
1982	276.75	123	101	176	54.09	3
1983	15,120.00	6,604	5,404	9,716	54.15	179
1984	35,225.92	15,165	12,408	22,818	54.24	421
1985	30,307.31	12,850	10,514	19,793	54.34	364
1986	30,933.62	12,909	10,562	20,371	54.46	374
1987	17,143.97	7,036	5,757	11,387	54.59	209
1989	1,665,697.07	659,616	539,713	1,125,984	54.91	20,506
1990	99,790.35	38,769	31,722	68,069	55.09	1,236
1991	7,810.44	2,974	2,433	5,377	55.29	97
1993	173,539.95	63,863	52,254	121,286	54.96	2,207
1994	518.27	186	152	366	55.21	7
1995	0.88			1	55.47	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,613	1,320	4,055	56.00	72
2018	9,168,862.63	1,014,076	829,741	8,339,122	56.29	148,146
2019	278,446.50	26,898	22,009	256,438	56.11	4,570
	11,856,484.09	2,105,088	1,722,433	10,134,051		181,843
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	80,412	65,795	33,319	30.93	1,077
1902	20,137.13	15,852	12,970	7,167	33.25	216
1915	1,350.92	1,010	826	525	37.06	14
1916	3,362.29	2,492	2,039	1,323	38.06	35
1930	111.28	77	63	48	41.99	1
1942	202.61	131	107	95	45.21	2
1962	40,618.95	23,031	18,845	21,774	48.11	453
1974	16,787.48	8,476	6,935	9,852	50.01	197
1975	78.02	39	32	46	51.01	1
1985	1,916,629.50	835,650	683,749	1,232,881	51.74	23,828
1986	64,940.48	27,859	22,795	42,146	51.91	812
1988	23,272.56	9,644	7,891	15,382	52.29	294
1989	83,219.77	33,854	27,700	55,520	52.50	1,058
1990	5.17	2	2	4	52.72	
1993	1,867.84	705	577	1,291	52.75	24
2001	10,426.96	3,228	2,641	7,786	53.52	145
	2,282,125.41	1,042,462	852,967	1,429,158		28,157
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	179,363	146,759	89,556	36.52	2,452
1916	3,174.05	2,353	1,925	1,249	38.06	33
1929	74,456.00	51,464	42,109	32,347	42.89	754

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	64,105	52,452	41,269	43.89	940
1933	4,694.45	3,153	2,580	2,115	44.99	47
1935	258.54	172	141	118	45.14	3
1964	36,327.26	19,500	15,955	20,372	52.64	387
1983	2,366.25	1,024	838	1,528	55.09	28
1984	40,978.64	17,473	14,297	26,682	55.15	484
1986	40,605.19	16,786	13,735	26,870	55.34	486
1987	158.58	64	52	106	55.46	2
1988	5,675.53	2,268	1,856	3,820	55.59	69
1989	619.11	243	199	420	55.74	8
1991	1,085,419.97	409,637	335,175	750,245	56.09	13,376
1993	284,909.12	103,023	84,296	200,613	56.50	3,551
2001	8,126.08	2,399	1,963	6,163	57.30	108
	1,917,805.58	873,027	714,331	1,203,475		22,728
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,128	3,378	1,715	28.25	61
1933	61.83	46	38	24	31.46	1
1951	76,060.08	52,345	42,830	33,230	33.53	991
1953	26,444.91	17,898	14,645	11,800	34.38	343
1954	114.24	77	63	51	34.26	1
1964	1,215,428.80	771,068	630,906	584,523	35.15	16,629
1965	1,783.96	1,124	920	864	35.24	25
1966	264.25	165	135	129	35.34	4
1967	3,530.07	2,191	1,793	1,737	35.46	49
1981	7,623.81	4,193	3,431	4,193	36.00	116
1982	45.13	24	20	25	36.37	1
1987	10,559.42	5,417	4,432	6,127	36.07	170
1989	1,797.68	893	731	1,067	36.46	29
1990	0.04		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	86	70	114	36.49	3
1994	392.40	180	147	245	36.57	7
2023	115,100.75	6,054	4,953	110,147	36.02	3,058
	1,464,483.97	865,889	708,491	755,993		21,488
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,251	33,753	18,629	33.73	552
1929	10,139.00	7,105	5,813	4,326	40.99	106
1985	1,998,924.41	871,531	713,107	1,285,817	51.74	24,852
1986	9,145.11	3,923	3,210	5,935	51.91	114
2001	6,281.95	1,945	1,591	4,691	53.52	88
2024	3,025,874.57	58,702	48,031	2,977,843	50.55	58,909
	5,102,746.86	984,457	805,506	4,297,241		84,621
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	146,399	119,787	66,116	33.73	1,960
1932	37,406.03	25,395	20,779	16,627	43.99	378
1934	97.08	65	53	44	44.14	1
1946	172,052.80	107,378	87,859	84,194	47.58	1,770
1980	413.30	186	152	261	55.00	5
1981	18,286.47	8,046	6,583	11,703	56.00	209
1984	111,517.46	47,094	38,533	72,984	56.09	1,301
2001	8,137.93	2,383	1,950	6,188	57.97	107
2012	26,922,112.06	4,899,824	4,009,152	22,912,960	58.43	392,144
2018	379,381.18	40,632	33,246	346,135	58.36	5,931
2019	4,641.05	434	355	4,286	58.10	74
	27,839,948.55	5,277,836	4,318,450	23,521,499		403,880

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	311,447	254,833	181,367	40.86	4,439
1941	3,067.89	1,984	1,623	1,445	45.87	32
1943	445.19	285	233	212	46.21	5
1947	12,218.40	7,624	6,238	5,980	47.00	127
1963	203.31	112	92	112	50.36	2
1976	3,892.59	1,869	1,529	2,363	53.04	45
1992	1,033.37	389	318	715	54.72	13
2000	31,829.26	9,947	8,139	23,690	55.00	431
2008	10,206,443.00	2,394,432	1,959,181	8,247,262	55.46	148,706
2013	10,331.83	1,835	1,501	8,830	55.57	159
	10,705,664.81	2,729,924	2,233,688	8,471,977		153,959
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	141,595	115,856	65,444	30.85	2,121
1985	470,440.45	244,629	200,161	270,279	36.92	7,321
1993	46,068.00	21,228	17,369	28,699	37.44	767
1996	722,840.00	316,532	258,994	463,846	37.23	12,459
2000	383,237.34	153,295	125,430	257,808	37.50	6,875
2008	13,218.88	4,112	3,365	9,854	37.64	262
2013	376,416.70	90,792	74,288	302,129	37.75	8,003
2014	1.01			1	37.78	
2020	40,262.99	4,751	3,887	36,376	37.37	973
	2,233,785.37	976,934	799,350	1,434,435		38,781

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	1,917,411	1,568,871	17,759,867	72.65	244,458
	19,328,737.64	1,917,411	1,568,871	17,759,867		244,458
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,335,133	1,910,661	21,628,984	72.65	297,715
	23,539,645.34	2,335,133	1,910,661	21,628,984		297,715
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	77,618	63,509	4,787,592	61.50	77,847
	4,851,100.74	77,618	63,509	4,787,592		77,847
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	30,054	24,591	8,098,073	67.32	120,292
	8,122,663.82	30,054	24,591	8,098,073		120,292
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1850	4,000.00	4,000	4,000			
1872	58,573.60	58,574	58,574			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1887	41,691.95	41,692	41,692			
1889	363,973.66	363,974	363,974			
1890	919.72	920	920			
1891	28,073.67	28,074	28,074			
1892	72,964.24	72,964	72,964			
1893	21,135.97	21,136	21,136			
1895	7,237.02	7,237	7,237			
1896	4,817.00	4,817	4,817			
1897	231,580.89	231,581	231,581			
1899	4,300.50	4,300	4,301			
1900	0.01		0			
1902	19,788.54	19,715	15,170	4,619	0.46	4,619
1903	1,483.70	1,466	1,128	356	1.46	244
1904	6,208.51	6,160	4,740	1,469	0.95	1,469
1905	1,513.19	1,489	1,146	367	1.95	188
1906	2,848.52	2,813	2,164	684	1.48	462
1907	144,839.78	141,856	109,153	35,687	2.48	14,390
1908	10,658.94	10,476	8,061	2,598	2.05	1,267
1909	682.66	665	512	171	3.05	56
1911	3,773.26	3,656	2,813	960	3.65	263
1912	30,745.69	29,879	22,991	7,755	3.28	2,364
1914	12,863.21	12,422	9,558	3,305	3.94	839
1915	50,177.33	48,572	37,374	12,803	3.64	3,517
1916	14,900.42	14,292	10,997	3,903	4.64	841
1919	72,456.55	69,124	53,188	19,268	5.11	3,771
1920	740.31	707	544	196	4.89	40
1921	7,313.54	6,922	5,326	1,987	5.89	337
1922	804.62	762	586	218	5.70	38
1924	45,444.52	42,686	32,845	12,599	6.53	1,929
1925	923.00	868	668	255	6.38	40
1927	5,568.36	5,184	3,989	1,579	7.26	217
1928	37,821.79	35,220	27,100	10,721	7.17	1,495
1930	1,030.30	949	730	300	8.09	37
1931	4,532.14	4,175	3,213	1,320	8.04	164
1935	94.29	86	66	28	9.01	3
1936	60.81	55	42	18	9.04	2
1937	179.62	163	125	54	9.09	6
1938	1,869.64	1,675	1,289	581	10.09	58
1939	499.89	447	344	156	10.15	15
1940	48.00	43	33	15	10.24	1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1941	417.00	371	285	132	10.34	13
1942	1,528.31	1,345	1,035	493	11.34	43
1943	189.24	166	128	62	11.46	5
1944	0.05		0			
1945	185,387.19	161,658	124,390	60,997	11.74	5,196
1946	18,237.81	15,705	12,084	6,153	12.74	483
1947	42,259.80	36,259	27,900	14,360	12.91	1,112
1948	105,879.92	90,496	69,633	36,247	13.09	2,769
1951	2,586.50	2,163	1,664	922	14.50	64
1953	244.63	203	156	88	14.96	6
1954	556.00	454	349	207	15.96	13
1956	29.00	23	18	11	16.47	1
1957	50,615.23	40,269	30,985	19,630	17.47	1,124
1958	14,936.39	11,809	9,087	5,850	17.75	330
1959	347,652.27	273,046	210,099	137,554	18.03	7,629
1960	322,173.80	249,201	191,751	130,423	19.03	6,854
1961	925.38	711	547	378	19.33	20
1962	7,307.15	5,570	4,286	3,021	19.64	154
1963	2,783.94	2,089	1,607	1,177	20.64	57
1964	109,470.10	81,468	62,687	46,784	20.97	2,231
1965	9,425.31	6,956	5,352	4,073	21.30	191
1966	0.72	1	1			
1967	44,616.61	32,088	24,691	19,926	22.65	880
1968	12,087.29	8,612	6,627	5,461	23.00	237
1971	440.77	302	232	208	24.74	8
1972	134.20	90	69	65	25.74	3
1973	5,440.44	3,621	2,786	2,654	26.12	102
1974	85.00	55	42	43	27.12	2
1975	24,477.44	15,788	12,148	12,329	27.52	448
1976	106,550.10	67,872	52,225	54,325	27.92	1,946
1977	25,174.94	15,709	12,087	13,087	28.92	453
1978	2,594.29	1,597	1,229	1,365	29.34	47
1979	3,329.73	2,006	1,544	1,786	30.34	59
1980	7,781.00	4,622	3,556	4,225	30.76	137
1981	59,662.39	34,914	26,865	32,797	31.19	1,052
1982	9,268.57	5,301	4,079	5,190	32.19	161
1983	32,323.28	18,192	13,998	18,325	32.63	562
1984	12,551.13	6,896	5,306	7,245	33.63	215
1985	12,570.43	6,788	5,223	7,347	34.07	216
1986	79,804.85	42,017	32,330	47,474	35.07	1,354

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1987	293,417.83	151,638	116,680	176,738	35.53	4,974
1988	6,093.28	3,089	2,377	3,716	35.99	103
1989	12,607.93	6,218	4,785	7,823	36.99	211
1990	7,641.23	3,691	2,840	4,801	37.46	128
1991	73,420.51	34,449	26,507	46,913	38.46	1,220
1992	549,943.90	252,259	194,104	355,840	38.94	9,138
1993	13,225.19	5,883	4,527	8,698	39.94	218
1994	647.79	281	216	432	40.43	11
1995	436,231.22	183,217	140,979	295,253	41.43	7,127
1996	26,395.17	10,793	8,305	18,090	41.92	432
1997	621,953.13	245,547	188,939	433,014	42.92	10,089
1998	9,060.00	3,474	2,673	6,387	43.42	147
2000	37,724.43	13,486	10,377	27,347	44.93	609
2001	111,242.44	38,178	29,377	81,866	45.93	1,782
2002	125,676.02	41,624	32,028	93,648	46.44	2,017
2003	6,180.00	1,958	1,507	4,673	47.44	99
2006	13,786.00	3,824	2,942	10,844	49.49	219
2007	23,343.75	6,135	4,721	18,623	50.49	369
2014	1,226,437.95	201,013	154,672	1,071,766	56.11	19,101
2016	7,768.42	1,049	807	6,961	57.67	121
2017	107,398.37	12,974	9,983	97,415	58.23	1,673
2019	385,956.96	35,199	27,084	358,873	59.79	6,002
2020	634,072.79	48,190	37,080	596,992	60.79	9,821
2023	1,229,133.24	38,103	29,319	1,199,814	62.52	19,191
2024	4,933,894.94	77,462	59,604	4,874,291	62.69	77,752
9999	3,575.00-	1,022-	836-	2,739-		64-
	13,870,315.05	3,966,941	3,245,844	10,624,471		247,339
	155,300,381.38	29,305,721	23,978,631	131,321,751		2,272,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.8 1.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,492	4,470	2,227	12.94	172
1997	4,076,795.17	2,157,440	1,755,816	2,320,979	24.91	93,175
1998	86,320.84	44,516	36,229	50,092	25.36	1,975
2004	37,517.86	15,915	12,952	24,566	28.50	862
2005	48,578.25	19,820	16,130	32,448	29.02	1,118
	4,255,908.26	2,243,183	1,825,597	2,430,311		97,302
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,744,080	2,233,249	2,952,088	24.91	118,510
1998	67,078.68	34,592	28,152	38,926	25.36	1,535
2004	51,910.47	22,020	17,921	33,990	28.50	1,193
	5,304,326.18	2,800,692	2,279,322	3,025,004		121,238
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	444,366	361,644	382,313	22.25	17,183
2007	52,227.42	19,836	16,143	36,084	29.39	1,228
2008	24,096.05	8,725	7,101	16,995	29.95	567
2018	210,583.17	34,788	28,312	182,271	35.37	5,153
	1,030,863.65	507,715	413,200	617,664		24,131

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,518	2,863	1,304	11.63	112
1970	1,783.13	1,422	1,157	626	13.97	45
1990	18,120.03	11,225	9,135	8,985	21.50	418
1995	1,697,864.04	952,502	775,186	922,678	23.48	39,296
1996	16,079.46	8,813	7,172	8,907	23.91	373
	1,738,014.07	977,480	795,514	942,500		40,244
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1871	7,485.00	7,485	7,485			
1876	1,000.00	1,000	1,000			
1884	15,908.00	15,908	15,908			
1896	1,064.36	1,064	1,064			
1899	4,333.00	4,333	4,333			
1900	19,909.00	19,909	19,909			
1901	255.00	255	255			
1903	1,764.21	1,764	1,764			
1905	926.29	926	926			
1906	116.00	116	116			
1907	50.00	50	50			
1908	5,105.59	5,106	5,106			
1909	625.00	625	625			
1914	91.65	92	92			
1915	2,103.77	2,104	2,104			
1916	387.96	388	388			
1920	362.00	362	362			
1924	184.48	184	184			
1934	275.60	266	215	60	3.34	18
1937	1,649.48	1,582	1,279	370	3.74	99
1938	223.95	212	171	52	4.74	11
1948	4,170.00	3,789	3,064	1,106	7.75	143
1954	515.16	454	367	148	9.65	15
1955	1,225.24	1,081	874	351	9.37	37
1959	0.02		0			
1961	195,437.96	165,106	133,535	61,903	11.76	5,264

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1962	2,445.04	2,064	1,669	776	11.63	67
1963	0.35		0			
1964	13,102.67	10,870	8,791	4,311	12.53	344
1966	21,261.52	17,437	14,103	7,159	12.94	553
1967	34,966.21	28,393	22,964	12,002	13.43	894
1968	3,309.73	2,660	2,151	1,158	13.92	83
1969	337,960.76	270,639	218,888	119,072	13.93	8,548
1970	242.30	192	155	87	14.44	6
1972	2,403.96	1,873	1,515	889	15.03	59
1973	191,463.70	148,346	119,980	71,484	15.11	4,731
1974	695.59	532	430	265	15.67	17
1976	4,944.00	3,707	2,998	1,946	16.36	119
1979	4,591.44	3,337	2,699	1,893	17.29	109
1980	219.84	158	128	92	17.50	5
1982	0.25		0			
1983	590.00	409	331	259	18.61	14
1984	7,128.71	4,881	3,948	3,181	18.88	168
1985	708.02	479	387	321	19.17	17
1986	5,152.00	3,436	2,779	2,373	19.48	122
1987	373.00	245	198	175	19.80	9
1988	329.26	212	171	158	20.47	8
1989	29,733.17	18,839	15,237	14,497	20.82	696
1991	302,038.47	185,874	150,332	151,707	21.25	7,139
1992	13,345.24	8,059	6,518	6,827	21.64	315
1994	7,175.69	4,160	3,365	3,811	22.48	170
1996	994,262.16	553,605	447,746	546,516	23.08	23,679
1997	105,445.07	57,278	46,325	59,120	23.55	2,510
1998	4,168.18	2,217	1,793	2,375	23.76	100
1999	427,734.05	221,310	178,992	248,742	24.25	10,257
2001	11,542.58	5,651	4,570	6,972	25.02	279
2002	111,458.00	53,065	42,918	68,540	25.31	2,708
2006	200,520.03	83,055	67,173	133,347	26.87	4,963
2007	433,877.13	172,596	139,593	294,284	27.25	10,799
2008	71,901.04	27,380	22,144	49,757	27.64	1,800
2011	35,533.38	11,591	9,375	26,159	28.92	905
2013	63,869.08	18,394	14,877	48,992	29.67	1,651
2014	6,733.23	1,800	1,456	5,277	30.15	175
2017	304,291.25	61,832	50,009	254,283	31.37	8,106
2019	145,315.45	22,844	18,476	126,840	32.17	3,943
2020	65,336.23	8,690	7,028	58,308	32.59	1,789

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2021	110,220.53	11,904	9,628	100,593	33.04	3,045
2023	1,195,242.35	66,934	54,135	1,141,107	33.71	33,851
9999	41,551.00-	17,494-	14,237-	27,314-		1,053-
	5,495,248.38	2,313,615	1,882,918	3,612,330		139,287
	17,824,360.54	8,842,685	7,196,551	10,627,809		422,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.2	2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,510.00	1,510	1,510			
1901	687.32	687	687			
1904	1,476.20	1,476	1,476			
1905	11,557.00	11,557	11,557			
1907	60.00	60	60			
1908	11.00	11	11			
1910	6,358.00	6,358	6,358			
1912	850.80	851	851			
1913	1,496.00	1,496	1,496			
1914	685.91	686	686			
1915	2,515.00	2,515	2,515			
1916	1,761.00	1,761	1,761			
1918	1,184.00	1,178	1,076	108	0.53	108
1920	62.00	61	56	6	1.38	4
1922	2,819.00	2,758	2,519	300	2.26	133
1923	9,868.00	9,562	8,732	1,136	3.26	348
1924	8,365.00	8,111	7,407	958	3.17	302
1926	460.00	442	404	56	4.09	14
1927	1,178.84	1,132	1,034	145	4.04	36
1930	9.00	9	9			
1934	199.00	185	169	30	7.04	4
1935	1,250.00	1,159	1,058	192	7.09	27
1937	3,054.88	2,796	2,553	502	8.15	62
1938	241.00	220	201	40	8.24	5
1939	2,545.67	2,321	2,120	426	8.34	51
1940	74.75	67	61	14	9.34	1
1941	830.19	746	681	149	9.46	16
1945	4,321.00	3,802	3,472	849	10.91	78
1946	224.36	197	180	44	11.09	4
1948	865.57	753	688	178	11.50	15
1950	108.00	92	84	24	12.72	2
1951	608.00	517	472	136	12.96	10
1953	13,001.00	10,952	10,002	2,999	13.47	223
1954	14,821.28	12,417	11,339	3,482	13.75	253
1955	12,168.00	10,136	9,256	2,912	14.03	208
1956	1,603.07	1,327	1,212	391	14.33	27
1957	25,434.96	20,928	19,112	6,323	14.64	432
1958	2,594.00	2,120	1,936	658	14.97	44
1959	1,929.11	1,553	1,418	511	15.97	32
1960	46,187.99	36,927	33,722	12,466	16.30	765
1961	4,481.46	3,556	3,247	1,234	16.65	74

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	3,009.76	2,389	2,182	828	16.37	51
1963	8,669.74	6,827	6,235	2,435	16.74	145
1964	2,122.94	1,658	1,514	609	17.12	36
1965	13,699.16	10,603	9,683	4,016	17.52	229
1966	121,048.28	92,844	84,787	36,261	17.92	2,023
1967	4,217.40	3,204	2,926	1,291	18.34	70
1968	7,127.37	5,363	4,898	2,229	18.76	119
1969	56,597.45	42,154	38,496	18,101	19.19	943
1970	4,767.16	3,513	3,208	1,559	19.63	79
1971	31,889.13	23,419	21,387	10,502	19.53	538
1972	101,843.95	73,949	67,531	34,313	19.99	1,717
1973	100,796.88	72,332	66,055	34,742	20.46	1,698
1974	38,869.79	27,555	25,164	13,706	20.94	655
1975	9,107.78	6,421	5,864	3,244	20.92	155
1976	108,404.51	75,428	68,882	39,523	21.42	1,845
1977	20,559.74	14,112	12,887	7,673	21.93	350
1978	179,329.52	122,213	111,607	67,723	21.97	3,083
1979	92,875.03	62,375	56,962	35,913	22.49	1,597
1980	225,176.46	149,968	136,953	88,223	22.57	3,909
1981	134,430.79	88,133	80,485	53,946	23.11	2,334
1982	298,848.65	194,042	177,202	121,647	23.23	5,237
1983	168,391.29	107,501	98,172	70,219	23.79	2,952
1984	49,453.21	31,225	28,515	20,938	23.94	875
1985	97,450.97	60,420	55,177	42,274	24.52	1,724
1986	89,798.09	54,983	50,211	39,587	24.69	1,603
1987	305,786.74	184,756	168,722	137,065	24.89	5,507
1988	210,413.97	125,344	114,466	95,948	25.11	3,821
1989	96,932.29	56,531	51,625	45,307	25.73	1,761
1990	945,309.21	542,607	495,518	449,791	25.98	17,313
1991	91,173.68	51,458	46,992	44,182	26.24	1,684
1992	222,949.85	123,603	112,876	110,074	26.52	4,151
1993	80,770.05	43,939	40,126	40,644	26.82	1,515
1994	11,331.94	6,042	5,518	5,814	27.14	214
1995	25,861.85	13,500	12,328	13,534	27.47	493
1996	43,637.51	22,273	20,340	23,298	27.82	837
1997	132,896.24	66,235	60,487	72,409	28.18	2,570
1998	61,454.06	30,033	27,427	34,027	28.25	1,204
1999	40,204.97	19,130	17,470	22,735	28.64	794
2000	895,199.93	414,030	378,100	517,100	29.05	17,800
2001	249,974.73	112,789	103,001	146,974	29.19	5,035
2002	305,241.71	134,093	122,456	182,786	29.36	6,226

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,555.07	61,378	56,051	88,504	29.81	2,969
2004	994,772.65	409,448	373,915	620,858	30.02	20,681
2005	2,661.30	1,059	967	1,694	30.25	56
2006	231,535.79	88,863	81,151	150,385	30.50	4,931
2007	502,967.06	185,595	169,489	333,478	30.78	10,834
2008	312,340.45	110,444	100,859	211,481	31.08	6,804
2009	8,587.18	2,899	2,647	5,940	31.39	189
2010	274,539.18	88,539	80,856	193,683	31.51	6,147
2011	340,253.19	103,845	94,833	245,420	31.87	7,701
2012	103,855.14	29,973	27,372	76,483	32.05	2,386
2013	217,845.35	59,080	53,953	163,892	32.25	5,082
2014	173,445.17	43,882	40,074	133,371	32.48	4,106
2015	1,155,296.09	270,339	246,878	908,418	32.74	27,746
2016	83,597.76	17,907	16,353	67,245	33.02	2,036
2017	28,775.08	5,594	5,109	23,666	33.15	714
2018	120,668.59	20,948	19,130	101,539	33.32	3,047
2019	136,622.64	20,821	19,014	117,609	33.37	3,524
2020	262,341.46	33,973	31,025	231,316	33.61	6,882
2021	186,141.59	19,805	18,086	168,056	33.59	5,003
2022	1,581,144.58	129,496	118,258	1,462,887	33.63	43,499
2023	297,180.05	16,642	15,198	281,982	33.71	8,365
2024	63,523.51	1,842	1,682	61,842	33.48	1,847
2025	14,007.92	104	95	13,913	33.42	416
9999	307,067.27-	120,976-	110,536-	196,531-		6,630-
	12,806,670.67	5,045,486	4,610,082	8,196,589		276,505

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,800	2,809			
1937	4,520.24	4,495	4,520			
1940	2,939.00	2,873	2,939			
1944	1.00	1	1			
1954	8,338.50	7,696	8,302	36	5.92	6
1957	1,178.00	1,065	1,149	29	7.19	4
1958	5,336.00	4,791	5,168	168	7.63	22
1959	107.00	96	104	3	7.53	
1963	940.00	822	887	53	8.92	6
1965	6,019.00	5,200	5,609	410	9.44	43
1966	142.00	121	131	11	9.97	1
1967	7,319.00	6,240	6,731	588	10.03	59
1968	23,061.00	19,454	20,985	2,076	10.57	196
1969	45,202.40	37,970	40,958	4,244	10.67	398
1970	206.00	171	184	22	11.23	2
1972	7,872.85	6,426	6,932	941	11.94	79
1973	136.00	110	119	17	12.10	1
1974	52,315.00	42,155	45,472	6,843	12.29	557
1975	38,313.36	30,459	32,856	5,457	12.89	423
1980	25,076.66	18,958	20,450	4,627	14.52	319
1981	585.65	438	472	114	14.82	8
1982	11,137.43	8,237	8,885	2,252	15.14	149
1983	2,509.00	1,834	1,978	531	15.47	34
1991	39,570.00	25,831	27,864	11,706	18.08	647
1992	48,752.04	31,372	33,841	14,911	18.28	816
1993	23,243.53	14,653	15,806	7,438	18.76	396
1994	107,457.50	66,624	71,867	35,590	19.00	1,873
1995	1,076.42	652	703	373	19.50	19
1996	7,932.48	4,716	5,087	2,845	19.78	144
1997	1,040,121.31	605,767	653,438	386,683	20.08	19,257
1998	20,346.13	11,536	12,444	7,902	20.62	383
1999	250,124.14	138,519	149,420	100,704	20.95	4,807
2000	96,600.18	52,164	56,269	40,331	21.30	1,893
2001	3,572.21	1,878	2,026	1,546	21.66	71
2002	189,643.82	96,832	104,452	85,192	22.05	3,864
2003	241,761.04	119,672	129,090	112,671	22.44	5,021
2004	86,744.06	41,715	44,998	41,746	22.67	1,841
2005	261,676.97	121,418	130,973	130,704	23.10	5,658
2006	370,647.36	165,494	178,517	192,130	23.55	8,158
2007	106,124.17	45,655	49,248	56,876	23.84	2,386

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	55,040	59,371	74,415	24.32	3,060
2009	129,823.10	51,098	55,119	74,704	24.65	3,031
2010	97,770.04	36,664	39,549	58,221	25.00	2,329
2011	401,064.15	142,057	153,236	247,828	25.53	9,707
2012	6,230,204.92	2,081,511	2,245,314	3,984,891	25.91	153,797
2013	5,465,154.46	1,711,686	1,846,386	3,618,768	26.31	137,543
2014	619,366.07	180,545	194,753	424,613	26.74	15,879
2015	609,698.44	164,619	177,574	432,124	27.04	15,981
2016	160,719.19	39,633	42,752	117,967	27.50	4,290
2017	266,682.99	59,524	64,208	202,475	27.84	7,273
2018	983,860.91	194,903	210,241	773,620	28.34	27,298
2019	344,429.87	59,517	64,201	280,229	28.72	9,757
2020	278,768.83	40,840	44,054	234,715	29.13	8,058
2021	193,906.93	23,114	24,933	168,974	29.56	5,716
2022	168,052.35	15,326	16,532	151,520	29.89	5,069
2023	5,452,340.43	338,045	364,646	5,087,694	30.26	168,133
2024	839,770.15	26,621	28,716	811,054	30.55	26,548
2025	1,604,430.51	12,835	13,845	1,590,586	30.81	51,626
9999	297,740.91-	76,662-	82,684-	215,057-		7,844-
	26,827,156.17	6,907,436	7,450,040	19,377,116		706,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.63

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,932.62	5,648	4,970	963	3.43	281
1958	77.00	73	64	13	3.92	3
1974	5,101.00	4,292	3,776	1,325	9.61	138
1977	19,707.60	16,081	14,150	5,558	10.82	514
1978	19,466.00	15,736	13,846	5,620	11.14	504
1979	2,217.00	1,774	1,561	656	11.47	57
1980	442.01	350	308	134	11.82	11
1981	8,313.84	6,511	5,729	2,585	12.18	212
1982	1,064.04	828	729	335	12.25	27
1983	2,670.41	2,052	1,806	864	12.64	68
1984	1,419.00	1,076	947	472	13.05	36
1989	6,064.63	4,301	3,784	2,281	14.76	155
1990	10,494.39	7,346	6,464	4,030	15.00	269
1991	9,215.12	6,329	5,569	3,646	15.50	235
1992	66,252.18	44,820	39,437	26,815	15.78	1,699
1993	20,596.00	13,709	12,062	8,534	16.08	531
1995	9,666.02	6,206	5,461	4,205	16.73	251
1996	88,314.70	55,576	48,901	39,414	17.08	2,308
1997	16,692.00	10,282	9,047	7,645	17.45	438
1998	15,203.00	9,195	8,091	7,112	17.64	403
1999	2,634.16	1,555	1,368	1,266	18.05	70
2000	1,885.00	1,089	958	927	18.29	51
2001	42,860.53	24,173	21,270	21,591	18.55	1,164
2002	44,588.39	24,408	21,476	23,112	19.02	1,215
2003	1,035,918.18	553,802	487,285	548,633	19.15	28,649
2004	153,798.34	79,775	70,193	83,605	19.49	4,290
2005	359,265.22	180,351	158,689	200,576	19.84	10,110
2006	2,848,943.83	1,385,726	1,219,288	1,629,656	20.06	81,239
2007	48,268.66	22,590	19,877	28,392	20.46	1,388
2008	268,051.60	120,757	106,253	161,799	20.74	7,801
2009	38,990.24	16,844	14,821	24,169	21.04	1,149
2010	59,098.52	24,467	21,528	37,571	21.23	1,770
2011	113,318.92	44,580	39,226	74,093	21.59	3,432
2012	917,982.92	342,499	301,362	616,621	21.84	28,234
2013	346,739.28	122,330	107,637	239,102	22.01	10,863
2014	4,382,171.57	1,446,117	1,272,424	3,109,748	22.33	139,263
2015	362,904.70	111,412	98,030	264,875	22.57	11,736
2016	555,071.29	156,863	138,022	417,049	22.85	18,252
2017	143,952.41	37,082	32,628	111,324	23.06	4,828
2018	1,672,960.48	387,625	341,068	1,331,892	23.21	57,384
2019	860,577.18	175,558	154,472	706,105	23.41	30,163

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2020	2,215,902.37	387,783	341,207	1,874,695	23.57	79,537
2021	1,476,855.64	213,258	187,644	1,289,212	23.70	54,397
2022	47,798.81	5,349	4,707	43,092	23.81	1,810
2023	1,016,578.35	78,480	69,053	947,525	23.91	39,629
2024	78,795.92	3,175	2,794	76,002	23.81	3,192
9999	1,964,196.05-	623,511-	548,622-	1,415,574-		63,745-
	17,440,625.02	5,536,322	4,871,360	12,569,265		566,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 3.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1972	183.00	156	137	46	9.11	5
1988	352.00	253	223	129	14.55	9
1989	276.12	196	172	104	14.76	7
1990	3,900.00	2,730	2,402	1,498	15.00	100
1995	501.09	322	283	218	16.73	13
1998	1,537.00	930	818	719	17.64	41
1999	6,578.18	3,882	3,416	3,162	18.05	175
2000	182,753.07	105,540	92,864	89,889	18.29	4,915
2003	4,313.37	2,306	2,029	2,284	19.15	119
2004	42,251.03	21,916	19,284	22,967	19.49	1,178
2005	95,460.52	47,921	42,165	53,296	19.84	2,686
2006	56,531.61	27,497	24,194	32,338	20.06	1,612
2007	5,931.70	2,776	2,443	3,489	20.46	171
2010	68,057.93	28,176	24,792	43,266	21.23	2,038
2011	122,987.94	48,383	42,572	80,416	21.59	3,725
2012	2,019.10	753	663	1,356	21.84	62
2013	676,135.80	238,541	209,890	466,246	22.01	21,183
2014	8,220.79	2,713	2,387	5,834	22.33	261
2016	72,769.80	20,565	18,095	54,675	22.85	2,393
2017	9,243.96	2,381	2,095	7,149	23.06	310
2018	6,611.16	1,532	1,348	5,263	23.21	227
2019	682,880.32	139,308	122,576	560,304	23.41	23,934
2020	2,605,924.48	456,037	401,263	2,204,661	23.57	93,537
2021	2,579,691.42	372,507	327,765	2,251,926	23.70	95,018
2022	5,039,120.58	563,878	496,151	4,542,970	23.81	190,801
2023	6,267,832.56	483,877	425,759	5,842,074	23.91	244,336
2024	6,458,804.40	260,290	229,027	6,229,777	23.81	261,645
2025	1,944,539.28	20,223	17,794	1,926,745	23.79	80,990
	26,945,408.21	2,855,589	2,512,607	24,432,801		1,031,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 3.83

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	321	282	219	16.73	13
1997	242.21	149	131	111	17.45	6
2007	302,979.30	141,794	124,763	178,216	20.46	8,710
2008	106,545.19	47,999	42,234	64,311	20.74	3,101
2009	90,997.69	39,311	34,589	56,409	21.04	2,681
2010	665,309.01	275,438	242,356	422,953	21.23	19,922
2011	673,316.56	264,883	233,068	440,249	21.59	20,391
2012	213,917.90	79,813	70,227	143,691	21.84	6,579
2013	1,167,611.55	411,933	362,456	805,156	22.01	36,581
2014	1,470,086.74	485,129	426,861	1,043,226	22.33	46,719
2015	1,333,851.63	409,492	360,309	973,543	22.57	43,134
2016	1,650,181.56	466,341	410,329	1,239,853	22.85	54,261
2017	2,025,413.90	521,747	459,081	1,566,333	23.06	67,924
2018	970,045.83	224,760	197,764	772,282	23.21	33,274
2019	325,033.26	66,307	58,343	266,690	23.41	11,392
2020	119,694.64	20,947	18,431	101,264	23.57	4,296
2021	268,274.05	38,739	34,086	234,188	23.70	9,881
2023	21,622.78	1,669	1,469	20,154	23.91	843
	11,405,624.54	3,496,772	3,076,779	8,328,846		369,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 3.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,710	1,505	217	0.52	217
1950	176.72	174	153	24	1.34	18
1951	14,946.31	14,710	12,942	2,004	1.19	1,684
1952	33,162.46	32,440	28,542	4,620	1.63	2,834
1953	14,955.45	14,537	12,790	2,165	2.07	1,046
1954	9,781.62	9,445	8,310	1,472	2.53	582
1955	2,307.03	2,212	1,946	361	2.99	121
1956	984.21	937	824	160	3.46	46
1957	15,308.52	14,574	12,823	2,486	3.43	725
1958	2,821.39	2,665	2,345	476	3.92	121
1959	30,581.95	28,661	25,217	5,365	4.42	1,214
1960	74,879.69	70,087	61,664	13,216	4.44	2,977
1961	172,778.06	160,338	141,069	31,709	4.97	6,380
1962	3,846.01	3,538	3,113	733	5.49	134
1963	21,459.38	19,691	17,325	4,134	5.57	742
1964	32,655.26	29,680	26,113	6,542	6.11	1,071
1965	199,549.50	179,595	158,012	41,538	6.67	6,228
1966	11,660.13	10,457	9,200	2,460	6.79	362
1967	28,880.66	25,629	22,549	6,332	7.36	860
1968	95,517.72	84,390	74,248	21,270	7.52	2,828
1969	307,919.76	270,723	238,189	69,731	7.69	9,068
1970	5,567.23	4,838	4,257	1,310	8.29	158
1971	51,979.05	44,910	39,513	12,466	8.50	1,467
1972	423,176.07	361,096	317,701	105,475	9.11	11,578
1973	5,691,249.88	4,823,903	4,244,189	1,447,061	9.35	154,766
1974	22,347.74	18,806	16,546	5,802	9.61	604

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	93,753	82,486	29,793	9.88	3,015
1976	70,968.42	58,769	51,706	19,262	10.17	1,894
1977	19,388.63	15,821	13,920	5,469	10.82	505
1978	9,787.72	7,912	6,961	2,827	11.14	254
1979	173,726.38	139,051	122,341	51,385	11.47	4,480
1980	146,097.95	115,710	101,805	44,293	11.82	3,747
1981	505,230.20	395,696	348,143	157,087	12.18	12,897
1982	684,624.45	532,843	468,808	215,816	12.25	17,618
1983	229,348.41	176,277	155,093	74,255	12.64	5,875
1984	311,320.96	236,137	207,759	103,562	13.05	7,936
1985	643,142.22	481,070	423,257	219,885	13.48	16,312
1986	407,620.75	302,047	265,748	141,873	13.63	10,409
1987	667,775.86	487,209	428,659	239,117	14.08	16,983
1988	283,751.47	203,677	179,200	104,551	14.55	7,186
1989	418,946.17	297,117	261,411	157,535	14.76	10,673
1990	4,401,706.59	3,081,195	2,710,912	1,690,795	15.00	112,720
1991	1,019,819.94	700,412	616,240	403,580	15.50	26,037
1992	985,449.05	666,656	586,540	398,909	15.78	25,279
1993	1,214,131.28	808,126	711,009	503,122	16.08	31,289
1994	342,251.03	223,866	196,963	145,288	16.39	8,864
1995	3,082,931.12	1,979,242	1,741,386	1,341,545	16.73	80,188
1996	1,060,183.76	667,174	586,996	473,188	17.08	27,704
1997	3,345,175.84	2,060,628	1,812,991	1,532,185	17.45	87,804
1998	1,034,657.53	625,761	550,560	484,098	17.64	27,443
1999	3,189,091.46	1,882,202	1,656,008	1,533,083	18.05	84,935
2000	2,409,237.91	1,391,335	1,224,131	1,185,107	18.29	64,795
2001	2,395,199.84	1,350,893	1,188,549	1,206,651	18.55	65,049
2002	1,311,520.09	717,926	631,649	679,871	19.02	35,745
2003	2,219,803.79	1,186,707	1,044,094	1,175,710	19.15	61,395
2004	383,622.14	198,985	175,072	208,550	19.49	10,700
2005	64,788.35	32,524	28,615	36,173	19.84	1,823
2006	234,701.03	114,159	100,440	134,261	20.06	6,693
2007	1,472,539.40	689,148	606,330	866,209	20.46	42,337
2008	315,637.75	142,195	125,107	190,531	20.74	9,187
2009	166,046.08	71,732	63,112	102,934	21.04	4,892
2010	222,616.68	92,163	81,087	141,530	21.23	6,667
2011	329,273.84	129,536	113,969	215,305	21.59	9,972
2012	460,640.66	171,865	151,211	309,430	21.84	14,168
2013	203,020.58	71,626	63,018	140,003	22.01	6,361
2014	121,523.26	40,103	35,284	86,239	22.33	3,862
2015	386,471.90	118,647	104,388	282,084	22.57	12,498

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	84,106	73,999	223,615	22.85	9,786
2017	66,657.04	17,171	15,107	51,550	23.06	2,235
2018	891,894.73	206,652	181,818	710,077	23.21	30,594
2019	112,378.15	22,925	20,170	92,208	23.41	3,939
2020	142,298.54	24,902	21,909	120,390	23.57	5,108
2021	438,896.41	63,377	55,761	383,135	23.70	16,166
2022	118,121.94	13,218	11,629	106,493	23.81	4,473
2023	587,754.33	45,375	39,922	547,832	23.91	22,912
2024	25,792.73	1,039	914	24,879	23.81	1,045
2025	1,130,062.20	11,753	10,341	1,119,721	23.79	47,067
	48,154,022.10	29,494,448	25,951,902	22,202,120		1,339,347

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	20,830	18,328	16,964	18.05	940
2000	475,480.08	274,590	241,609	233,871	18.29	12,787
2001	36,531.40	20,604	18,129	18,402	18.55	992
2002	538,352.70	294,694	259,299	279,054	19.02	14,672
2003	70,588.30	37,737	33,204	37,384	19.15	1,952
2004	268,409.81	139,224	122,502	145,908	19.49	7,486
2005	16,038.24	8,051	7,084	8,954	19.84	451
2006	189,538.24	92,191	81,118	108,420	20.06	5,405
2007	1,098,486.35	514,092	452,345	646,141	20.46	31,581
2008	658,548.44	296,676	261,043	397,505	20.74	19,166
2009	1,314,447.17	567,841	499,638	814,809	21.04	38,727
2010	291,357.56	120,622	106,134	185,224	21.23	8,725
2011	161,831.12	63,664	56,017	105,814	21.59	4,901
2012	145,779.02	54,390	47,857	97,922	21.84	4,484
2013	243,526.60	85,916	75,597	167,930	22.01	7,630
2015	53,358.27	16,381	14,414	38,944	22.57	1,725
2016	287,116.14	81,139	71,394	215,722	22.85	9,441
2017	135,483.94	34,901	30,709	104,775	23.06	4,544
2018	157,143.96	36,410	32,037	125,107	23.21	5,390
2019	27,912.06	5,694	5,010	22,902	23.41	978
2020	81,516.58	14,265	12,552	68,965	23.57	2,926
2021	3,000.02	433	381	2,619	23.70	111
2022	48,563.86	5,434	4,781	43,783	23.81	1,839
2023	2,922,287.54	225,601	198,504	2,723,784	23.91	113,918
2024	28,865.32	1,163	1,023	27,842	23.81	1,169
2025	543,332.19	5,651	4,973	538,359	23.79	22,630
	9,832,787.23	3,018,194	2,655,682	7,177,105		324,570

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,506,915.84	2,810,963	2,739,646	1,767,270	19.91	88,763
1993	236.04	144	140	96	20.36	5
1994	5,203.89	3,130	3,051	2,153	20.55	105
1995	830.13	488	476	355	21.02	17
1996	1,183.76	683	666	518	21.25	24
1998	5,798.79	3,194	3,113	2,686	22.02	122
2001	17,726.99	9,019	8,790	8,937	23.17	386
2008	30,628.68	12,184	11,875	18,754	25.74	729
2009	156,208.55	59,484	57,975	98,234	26.02	3,775
2012	3,190,991.80	1,028,776	1,002,675	2,188,317	27.32	80,099
2013	143,928.90	43,524	42,420	101,509	27.68	3,667
2014	144,316.86	40,640	39,609	104,708	28.06	3,732
2021	1,294,711.77	146,561	142,843	1,151,869	31.34	36,754
2024	49,467.62	1,459	1,422	48,046	32.90	1,460
	9,548,149.62	4,160,249	4,054,699	5,493,451		219,638
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,851,203	1,804,236	1,005,726	18.64	53,955
1990	10,623.39	6,879	6,704	3,919	19.05	206
1994	8,028.91	4,853	4,730	3,299	20.28	163
2000	691.60	365	356	336	22.39	15
2007	6,598.67	2,779	2,708	3,890	24.74	157
2008	51,019.15	20,642	20,118	30,901	25.02	1,235
2009	13,787.45	5,316	5,181	8,606	25.49	338
2010	29,160.31	10,716	10,444	18,716	25.82	725
2012	25,731.93	8,463	8,248	17,484	26.53	659
2013	10,033.12	3,094	3,016	7,018	26.91	261
2014	10,972.92	3,150	3,070	7,903	27.31	289
	2,976,609.95	1,917,460	1,868,812	1,107,798		58,003

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,742,665	1,698,452	680,288	13.51	50,354
1990	6,544.83	4,696	4,577	1,968	13.78	143
1993	8,633.92	5,995	5,843	2,791	14.08	198
1994	35,338.97	24,211	23,597	11,742	14.25	824
1995	21,272.50	14,423	14,057	7,215	14.25	506
2011	15,381.16	7,171	6,989	8,392	16.03	524
	2,465,911.67	1,799,161	1,753,515	712,397		52,549
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,758,724	1,714,103	1,305,683	20.08	65,024
1998	64,849.95	36,945	36,008	28,842	20.39	1,415
1999	312,258.00	174,552	170,123	142,135	20.51	6,930
2000	128,124.58	69,828	68,056	60,068	20.87	2,878
2001	405,208.19	215,895	210,417	194,791	21.05	9,254
	3,930,226.99	2,255,944	2,198,708	1,731,519		85,501
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	235	229	87	14.80	6
1990	43,914.68	29,972	29,212	14,703	16.28	903
1995	1,272,362.26	809,222	788,691	483,671	17.17	28,170
1999	3,434,290.64	2,035,847	1,984,195	1,450,095	17.86	81,192
2004	9,652.67	5,108	4,978	4,674	18.68	250
2006	18,839.86	9,414	9,175	9,665	19.02	508
2010	11,538.67	4,985	4,859	6,680	19.72	339
2011	9,238.54	3,816	3,719	5,519	19.90	277
2012	111,639.37	43,830	42,718	68,921	20.11	3,427
2013	126,470.76	46,895	45,705	80,766	20.36	3,967
2014	90,582.18	31,586	30,785	59,798	20.55	2,910

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	8,209	8,001	25,126	21.25	1,182
2019	110.86	24	23	87	21.40	4
2021	4,084,181.09	633,865	617,783	3,466,398	21.77	159,228
2023	1,499,563.30	123,864	120,721	1,378,842	22.21	62,082
	10,745,828.37	3,786,872	3,690,795	7,055,033		344,445
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	484,029	471,749	120,263	12.49	9,629
1970	0.18		0			
1971	85.00	68	66	19	13.11	1
1972	77.00	62	60	17	13.23	1
1973	159.00	126	123	36	13.79	3
1977	915.82	699	681	235	14.89	16
1982	1,483.91	1,072	1,045	439	16.52	27
1984	2,142.27	1,511	1,473	670	17.14	39
1985	5,679.13	3,975	3,874	1,805	17.14	105
1986	274.00	189	184	90	17.50	5
1989	906.66	601	586	321	18.35	17
1990	675,240.20	439,581	428,428	246,812	18.76	13,156
1991	1,313,537.46	839,613	818,311	495,226	19.19	25,806
1992	142.08	90	88	54	19.36	3
1994	3,438.13	2,089	2,036	1,402	20.02	70
1995	41,956.14	25,048	24,413	17,544	20.25	866
2000	21,291.43	11,391	11,102	10,189	21.73	469
2001	8,729.22	4,546	4,431	4,299	22.08	195
2004	27,520.99	13,119	12,786	14,735	23.05	639
2007	0.06		0			
2008	38,004.78	15,635	15,238	22,766	24.32	936
2009	43,188.45	16,999	16,568	26,621	24.65	1,080
2011	1,847,904.99	659,702	642,965	1,204,940	25.22	47,777
2012	4,021.14	1,354	1,320	2,701	25.61	105

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	77,731	75,759	170,538	26.02	6,554
2014	12,654.23	3,730	3,635	9,019	26.31	343
2021	4,157,197.84	505,515	492,690	3,664,508	28.89	126,843
	9,044,858.51	3,108,475	3,029,610	6,015,249		234,685
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	658,912	642,195	170,374	12.36	13,784
1973	4,159.20	3,352	3,267	892	12.52	71
1974	84.31	68	66	18	12.69	1
1982	1,394,614.35	1,049,447	1,022,821	371,793	14.14	26,294
1983	757.95	567	553	205	14.18	14
1984	1,092.20	806	786	307	14.56	21
1985	1,695.89	1,241	1,210	486	14.64	33
1986	158,342.13	114,861	111,947	46,395	14.76	3,143
1987	5,238.49	3,762	3,667	1,572	14.91	105
1990	9,016.06	6,248	6,089	2,927	15.51	189
1994	11,504.67	7,561	7,369	4,136	16.17	256
1996	206,838.17	131,963	128,615	78,223	16.45	4,755
1997	211,238.37	132,489	129,128	82,111	16.64	4,935
1998	142,198.49	87,921	85,690	56,508	16.67	3,390
2006	3,287.36	1,693	1,650	1,637	17.90	91
2007	4,241.17	2,115	2,061	2,180	18.10	120
2008	44,084.18	21,209	20,671	23,413	18.34	1,277
2009	3,924.36	1,821	1,775	2,150	18.48	116
2012	12.52	5	5	8	18.85	
2013	55,551.77	21,465	20,920	34,631	19.06	1,817
2014	2,179.04	793	773	1,406	19.21	73
2022	10,566.18	1,350	1,316	9,250	20.47	452
2023	2,336,729.60	206,567	201,326	2,135,403	20.62	103,560
	5,419,925.38	2,456,216	2,393,899	3,026,026		164,497

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	128	125	4	1.04	4
1935	11.26	11	11			
1958	29.15	26	25	4	7.63	1
1963	1,322.35	1,172	1,142	180	7.93	23
1965	219,097.73	191,930	187,048	32,050	8.49	3,775
1966	70.40	61	59	11	8.57	1
1969	304,225.19	264,067	257,350	46,875	8.52	5,502
1982	1,188,330.51	970,866	946,170	242,160	9.63	25,146
1983	68,041.39	55,154	53,751	14,290	9.81	1,457
1987	17,693.12	13,985	13,629	4,064	10.08	403
1988	20,150.57	15,881	15,477	4,674	9.95	470
1989	76,072.02	59,427	57,915	18,157	10.08	1,801
1990	7,021.40	5,431	5,293	1,729	10.25	169
1992	11,166.13	8,512	8,295	2,871	10.29	279
1994	1,180,765.42	882,150	859,711	321,054	10.49	30,606
1996	5,063.26	3,715	3,621	1,443	10.53	137
1997	1,346.73	977	952	395	10.61	37
2000	1,658.35	1,161	1,131	527	10.71	49
2008	8,355.53	5,043	4,915	3,441	11.17	308
2009	44,551.46	26,232	25,565	18,987	11.17	1,700
2013	396,506.56	203,646	198,466	198,041	11.36	17,433
2014	57.46	28	27	30	11.42	3
	3,558,673.94	2,716,612	2,647,689	910,985		89,304
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,503	17,503			
1929	43,855.65	43,364	42,256	1,600	1.09	1,468
1949	14,516.83	13,350	13,009	1,508	6.64	227

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1952	53.74	49	48	6	7.65	1
1957	163.91	145	141	23	8.92	3
1959	27,442.45	24,089	23,474	3,969	9.19	432
1961	6.17	5	5	1	10.07	
1968	32.03	26	25	7	11.97	1
1970	511.02	416	405	106	12.57	8
1982	1,666.07	1,211	1,180	486	16.17	30
1985	1,563,397.08	1,094,378	1,066,419	496,978	17.14	28,995
1986	5,921.61	4,088	3,984	1,938	17.50	111
1987	2,927.82	1,992	1,941	987	17.87	55
1989	47,324.37	31,348	30,547	16,777	18.35	914
1992	833,432.94	525,313	511,892	321,541	19.36	16,609
1994	1,012.05	618	602	410	19.76	21
1995	3,900.84	2,341	2,281	1,620	20.00	81
1996	23,488.35	13,759	13,407	10,081	20.50	492
1997	20,494.09	11,764	11,463	9,031	20.78	435
1998	42,681.51	23,970	23,358	19,324	21.08	917
1999	151,626.25	83,576	81,441	70,185	21.17	3,315
2000	79,017.12	42,472	41,387	37,630	21.51	1,749
2006	2,632.42	1,180	1,150	1,483	23.37	63
2007	9,708.32	4,194	4,087	5,621	23.67	237
2008	3,214.95	1,334	1,300	1,915	23.98	80
2009	4,864.53	1,930	1,881	2,984	24.32	123
2012	233,587.43	79,256	77,231	156,356	25.31	6,178
2013	57,995.33	18,512	18,039	39,956	25.59	1,561
2014	709,750.07	211,576	206,171	503,579	25.90	19,443
2023	4,260,850.53	272,694	265,727	3,995,123	29.25	136,585
	8,163,578.65	2,526,453	2,462,354	5,701,225		220,134
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	70,944	69,144	11,768	8.99	1,309
1962	5,350.86	4,686	4,567	784	8.94	88
1963	479.89	417	406	73	9.43	8

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1964	977.76	847	826	152	9.42	16
1966	240.00	205	200	40	9.97	4
1969	474,176.86	400,964	390,791	83,386	10.23	8,151
1970	4,015.31	3,379	3,293	722	10.36	70
1972	6,866.34	5,713	5,568	1,298	10.69	121
1975	15,658.45	12,840	12,514	3,144	10.98	286
1976	5,336.00	4,340	4,230	1,106	11.24	98
1979	5,834.00	4,670	4,552	1,282	11.47	112
1980	1,374.20	1,095	1,067	307	11.50	27
1981	8,541.92	6,765	6,593	1,949	11.56	169
1982	296,991.36	232,425	226,528	70,463	11.95	5,896
1983	48,573.14	37,741	36,783	11,790	12.05	978
1984	1,323.05	1,025	999	324	11.91	27
1986	1,829.56	1,391	1,356	474	12.28	39
1987	770.54	583	568	202	12.25	16
1988	1,916.04	1,432	1,396	520	12.50	42
1989	995.67	738	719	276	12.54	22
1990	12,231.45	8,990	8,762	3,470	12.62	275
1991	42,884.78	31,203	30,411	12,473	12.73	980
1992	1,006.23	724	706	301	12.87	23
1993	7,180,454.66	5,123,972	4,993,972	2,186,483	12.84	170,287
1994	16,957.32	11,933	11,630	5,327	13.05	408
1995	1,163,518.36	809,809	789,263	374,255	13.10	28,569
1996	136,034.19	93,496	91,124	44,910	13.19	3,405
1997	2,217,681.20	1,502,701	1,464,576	753,105	13.32	56,539
2000	62,308.54	40,345	39,321	22,987	13.61	1,689
2001	339,034.47	216,440	210,949	128,086	13.59	9,425
2006	14,081.71	8,080	7,875	6,207	14.11	440
2007	28,838.76	16,144	15,734	13,104	14.15	926
2012	4,153,926.68	1,954,838	1,905,242	2,248,685	14.62	153,809
2013	2,073,887.49	930,761	907,147	1,166,741	14.74	79,155
2014	191,425.87	81,701	79,628	111,798	14.77	7,569
2017	144,046.69	50,013	48,744	95,303	15.04	6,337
2018	139,569.24	44,160	43,040	96,530	15.12	6,384
2019	272,566.83	77,191	75,233	197,334	15.19	12,991
	19,152,617.30	11,794,701	11,495,458	7,657,159		556,690

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1894	9,692.00	9,692	9,692			
1905	584.13	584	584			
1906	38,476.97	38,477	38,477			
1909	54.95	55	55			
1915	149.00	149	149			
1923	28,824.04	28,824	28,824			
1928	1,754.14	1,736	1,692	62	1.04	60
1929	1,618.00	1,600	1,559	59	1.09	54
1930	2,023.01	1,999	1,948	75	1.15	65
1931	37,143.90	36,661	35,725	1,418	1.24	1,144
1935	498.19	484	472	27	2.59	10
1937	50,237.31	48,630	47,389	2,848	2.91	979
1951	25,161.08	22,902	22,318	2,844	7.30	390
1952	66,350.50	60,060	58,527	7,823	7.65	1,023
1953	143,183.72	129,896	126,581	16,603	7.37	2,253
1954	39,536.75	35,650	34,740	4,797	7.74	620
1955	2,412.48	2,162	2,107	306	8.12	38
1957	565.19	500	487	78	8.92	9
1958	2,118.16	1,859	1,812	307	9.34	33
1959	209.59	184	179	30	9.19	3
1962	233.82	200	195	39	10.53	4
1963	603.47	516	503	101	10.46	10
1967	210.00	174	170	40	11.93	3
1968	3,514.01	2,904	2,830	684	11.97	57
1969	930.65	761	742	189	12.49	15
1971	355.64	286	279	77	13.11	6
1972	2,839.64	2,273	2,215	625	13.23	47
1975	176,525.54	137,690	134,176	42,349	14.10	3,003
1976	21,913.07	16,858	16,428	5,485	14.69	373
1983	20,080.65	14,422	14,054	6,027	16.48	366
1985	76,193.86	53,336	51,975	24,219	17.14	1,413
1986	221.00	153	149	72	17.50	4
1987	1,190.45	810	789	401	17.87	22
1989	639,957.84	423,908	413,090	226,868	18.35	12,363
1990	8,564,337.62	5,575,384	5,433,104	3,131,233	18.76	166,910
1991	3,823,475.88	2,456,966	2,394,266	1,429,210	18.91	75,580
1993	8,838.96	5,487	5,347	3,492	19.55	179
1994	5,821.03	3,555	3,464	2,357	19.76	119
1995	6,669.93	4,002	3,900	2,770	20.00	138

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1996	4,476.61	2,622	2,555	1,922	20.50	94
1997	75,990.58	43,619	42,506	33,485	20.78	1,611
1998	7,672.53	4,309	4,199	3,473	21.08	165
2001	250,469.04	131,045	127,701	122,768	21.87	5,614
2006	39,725.44	17,813	17,358	22,367	23.37	957
2008	67,546.77	28,018	27,303	40,244	23.98	1,678
2009	785.87	312	304	482	24.32	20
2010	29,994.96	11,338	11,049	18,946	24.68	768
2012	11,514,274.26	3,906,793	3,807,095	7,707,180	25.31	304,511
2013	25,957.50	8,286	8,075	17,883	25.59	699
2014	92,604.55	27,605	26,901	65,704	25.90	2,537
2017	198,983.17	45,527	44,365	154,618	26.97	5,733
2018	195,195.65	39,761	38,746	156,449	27.36	5,718
	26,308,183.10	13,388,837	13,049,149	13,259,034		597,398
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,879	5,730	216	1.09	198
1931	5,319.00	5,250	5,117	202	1.24	163
1947	278.00	258	251	27	6.03	4
1954	493.00	445	434	59	7.74	8
1956	179.54	160	156	24	8.52	3
1957	631.36	558	544	88	8.92	10
1963	842.00	720	702	140	10.46	13
1973	26,394.70	20,862	20,333	6,062	13.79	440
1979	391.74	292	285	107	15.73	7
1982	7,848.56	5,670	5,526	2,322	16.52	141
1984	1,071.66	751	732	340	17.48	19
1985	34,553.31	23,911	23,304	11,249	17.80	632
1986	19,163.69	13,079	12,747	6,417	18.14	354
1990	8,393.40	5,405	5,268	3,126	19.35	162
1995	1,937,167.63	1,133,243	1,104,489	832,679	21.28	39,130

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1998	37.76	21	20	17	22.26	1
2008	12,798.62	5,048	4,920	7,879	26.10	302
2009	27,067.43	10,177	9,919	17,149	26.55	646
2010	27,009.76	9,642	9,397	17,612	27.02	652
2011	5,393.93	1,820	1,774	3,620	27.49	132
2012	68,345.06	21,768	21,216	47,129	27.82	1,694
2014	10,788.07	2,979	2,903	7,885	28.84	273
	2,200,234.80	1,268,059	1,235,887	964,348		44,984
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,102,051	2,048,720	1,560,572	20.08	77,718
1998	636,566.96	362,652	353,451	283,116	20.39	13,885
1999	22,865.33	12,782	12,458	10,408	20.51	507
2001	3,473.57	1,851	1,804	1,670	21.05	79
2007	40,599.49	17,904	17,450	23,150	22.82	1,014
2008	19,404.61	8,247	8,038	11,367	23.00	494
2010	38,695.00	15,033	14,652	24,043	23.61	1,018
2012	12,166.56	4,255	4,147	8,020	24.17	332
2013	106,076.97	34,878	33,993	72,084	24.50	2,942
2014	22,389.82	6,896	6,721	15,669	24.71	634
2021	2,288,196.37	296,550	289,026	1,999,170	26.86	74,429
	6,799,726.10	2,863,099	2,790,459	4,009,267		173,052
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	3,938,255	3,838,338	1,961,744	16.55	118,534
1991	10,808.16	7,239	7,055	3,753	16.76	224
1992	63.36	42	41	22	17.00	1
1993	1,858.78	1,213	1,182	677	17.02	40

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1994	2,129.12	1,366	1,331	798	17.31	46
1995	39,713.08	25,138	24,500	15,213	17.39	875
1998	71.71	43	42	30	18.05	2
1999	8,425.15	4,951	4,825	3,600	18.25	197
2000	32,575.38	18,731	18,256	14,320	18.48	775
2001	1,233.88	696	678	556	18.55	30
2003	779.79	419	408	371	18.98	20
2004	1,532.72	801	781	752	19.16	39
2007	36,939.80	17,620	17,173	19,767	19.74	1,001
2008	184,433.05	84,968	82,812	101,621	19.90	5,107
2009	133,091.40	58,986	57,489	75,602	20.10	3,761
2010	32,619.58	13,847	13,496	19,124	20.34	940
2012	31,903.15	12,318	12,005	19,898	20.67	963
2013	528.32	193	188	340	20.89	16
2014	77,664.18	26,569	25,895	51,769	21.15	2,448
2017	19,208.64	5,179	5,048	14,161	21.67	653
	6,415,660.84	4,218,574	4,111,545	2,304,116		135,672
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,544,447	1,505,262	769,328	16.55	46,485
1991	121,464.63	81,357	79,293	42,172	16.76	2,516
1992	1,960.79	1,294	1,261	700	17.00	41
1993	35.91	23	22	13	17.02	1
1995	601.31	381	371	230	17.39	13
1999	5.76	3	3	3	18.25	
2000	1,848.92	1,063	1,036	813	18.48	44
2001	375.44	212	207	169	18.55	9
2006	8,629.98	4,247	4,139	4,491	19.61	229
2007	58.48	28	27	31	19.74	2
2009	16,915.26	7,497	7,307	9,608	20.10	478
2010	7,308.81	3,103	3,024	4,285	20.34	211
2012	119,943.23	46,310	45,135	74,808	20.67	3,619

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2013	41,899.64	15,285	14,897	27,002	20.89	1,293
2014	19,329.32	6,613	6,445	12,884	21.15	609
2019	1,090.61	233	227	864	22.09	39
	2,616,058.20	1,712,096	1,668,658	947,400		55,589
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	988,751	962,373	493,813	16.55	29,838
1991	125,225.99	83,876	81,638	43,588	16.76	2,601
1992	1,469.28	970	944	525	17.00	31
1993	650.89	425	414	237	17.02	14
1994	2,419.58	1,553	1,512	908	17.31	52
1995	10,944.29	6,928	6,743	4,201	17.39	242
1997	674.81	412	401	274	17.87	15
1998	244.82	147	143	102	18.05	6
1999	163.20	96	93	70	18.25	4
2001	18,845.86	10,629	10,345	8,500	18.55	458
2005	80,991.72	41,144	40,046	40,945	19.37	2,114
2008	16,964.75	7,816	7,607	9,357	19.90	470
	1,773,662.74	1,201,628	1,171,142	602,521		35,845
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	1,954,791	1,905,196	860,888	15.36	56,047
1989	20,213.19	14,117	13,759	6,454	15.55	415
1990	4,961.45	3,421	3,334	1,627	15.76	103

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1991	16,130.80	10,969	10,691	5,440	16.00	340
1992	1,148.36	769	749	399	16.26	25
1993	6,916.77	4,582	4,466	2,451	16.31	150
1994	1,753.58	1,142	1,113	641	16.62	39
1995	13,725.94	8,812	8,588	5,138	16.73	307
1997	1,057.68	657	640	417	17.05	24
1998	3,562.34	2,174	2,119	1,443	17.25	84
1999	49,989.25	30,024	29,262	20,727	17.29	1,199
2000	13,244.43	7,781	7,584	5,661	17.55	323
2001	577.08	332	324	254	17.67	14
2007	20,878.82	10,260	10,000	10,879	18.63	584
2008	8,002.36	3,796	3,700	4,303	18.84	228
2009	39,060.79	17,874	17,421	21,640	18.97	1,141
2010	14,986.30	6,564	6,397	8,589	19.25	446
2012	81,800.26	32,646	31,818	49,983	19.57	2,554
2013	32,118.74	12,141	11,833	20,286	19.75	1,027
2014	28,769.10	10,253	9,993	18,776	19.86	945
2016	562,914.51	173,265	168,869	394,045	20.24	19,469
2018	85,920.60	21,832	21,278	64,643	20.55	3,146
	3,773,815.90	2,328,202	2,269,133	1,504,683		88,610
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,741,364.03	3,098,007	3,019,408	1,721,956	17.51	98,341
1993	54,356.78	34,962	34,075	20,282	17.75	1,143
1995	25,387.66	15,842	15,440	9,948	18.08	550
1997	3,078.16	1,853	1,806	1,272	18.51	69
1998	3,543.58	2,086	2,033	1,511	18.87	80
2000	3,463.67	1,957	1,907	1,556	19.25	81
2001	1,211.20	669	652	559	19.48	29
2007	5,025.88	2,334	2,275	2,751	20.76	133
2008	8,813.12	3,955	3,855	4,958	20.88	237
2009	33,412.18	14,381	14,016	19,396	21.17	916
2010	3,395.99	1,401	1,365	2,031	21.36	95

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2012	39,565.46	14,762	14,387	25,178	21.84	1,153
2013	53,719.47	18,952	18,471	35,248	22.01	1,601
2014	49,390.50	16,353	15,938	33,452	22.22	1,505
2019	2,864.92	584	569	2,296	23.41	98
	5,028,592.60	3,228,098	3,146,198	1,882,395		106,031
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,112,612	4,982,900	3,005,556	18.00	166,975
1994	44,194.91	27,812	27,106	17,089	18.26	936
1995	112,706.90	69,653	67,886	44,821	18.54	2,418
1997	80,693.83	48,126	46,905	33,789	18.95	1,783
1998	3,366.88	1,973	1,923	1,444	19.08	76
1999	532.85	305	297	236	19.45	12
2000	9,264.78	5,188	5,056	4,208	19.64	214
2001	28,375.90	15,527	15,133	13,243	19.86	667
2006	0.33		0			
2007	9,549.60	4,383	4,272	5,278	21.22	249
2008	2,264.03	1,001	976	1,288	21.46	60
2009	26,199.97	11,151	10,868	15,332	21.59	710
2010	165,181.88	67,146	65,442	99,740	21.90	4,554
2012	34,593.21	12,727	12,404	22,189	22.34	993
2013	128,885.26	44,697	43,563	85,322	22.60	3,775
2014	37,093.23	12,078	11,772	25,322	22.78	1,112
2019	8,081.58	1,615	1,574	6,508	24.03	271
	8,679,441.29	5,435,994	5,298,078	3,381,363		184,805

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,558,219	5,417,202	3,267,515	18.00	181,529
1994	463,999.38	291,995	284,587	179,413	18.26	9,825
1995	152,290.96	94,116	91,728	60,563	18.54	3,267
1996	1,500.56	914	891	610	18.62	33
1998	91.08	53	52	39	19.08	2
2000	2,132.55	1,194	1,164	969	19.64	49
2001	1,280.73	701	683	598	19.86	30
2003	1,537.06	801	781	756	20.19	37
2008	38,154.92	16,864	16,436	21,719	21.46	1,012
2009	16,416.46	6,987	6,810	9,607	21.59	445
2010	6,304.52	2,563	2,498	3,807	21.90	174
2012	36,404.23	13,393	13,053	23,351	22.34	1,045
2013	70,933.95	24,600	23,976	46,958	22.60	2,078
2014	19,921.37	6,486	6,321	13,600	22.78	597
	9,495,684.23	6,018,886	5,866,181	3,629,503		200,123
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,065,776	2,987,994	2,792,127	23.02	121,291
2001	40,700.36	20,415	19,897	20,803	23.85	872
2007	10,162.55	4,134	4,029	6,133	26.25	234
2008	6,430.94	2,493	2,430	4,001	26.86	149
2009	20,153.37	7,449	7,260	12,893	27.29	472
2010	6,227.91	2,186	2,131	4,097	27.74	148
2012	14,664.07	4,575	4,459	10,205	28.67	356
2013	49,081.55	14,312	13,949	35,133	29.15	1,205
2014	41,390.35	11,200	10,916	30,475	29.65	1,028
	5,968,932.01	3,132,540	3,053,064	2,915,868		125,755

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	17,318	16,879	12,878	21.55	598
2006	5,492,101.10	2,306,133	2,247,624	3,244,477	26.25	123,599
2008	14,881.08	5,717	5,572	9,309	27.25	342
2009	10,105.34	3,703	3,609	6,496	27.67	235
2011	20,843.84	6,828	6,655	14,189	28.74	494
2012	159,124.19	49,026	47,782	111,342	29.19	3,814
2013	12,202.19	3,514	3,425	8,777	29.67	296
2014	523,557.86	139,371	135,835	387,723	30.32	12,788
2021	1,065,817.06	110,845	108,033	957,784	34.46	27,794
	7,328,389.35	2,642,455	2,575,413	4,752,976		169,960
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	28,645	27,918	17,529	19.36	905
2011	3,266,953.16	1,166,302	1,136,712	2,130,242	25.22	84,466
2012	3,336.82	1,124	1,095	2,241	25.61	88
2018	2,859,613.70	576,498	561,872	2,297,742	27.72	82,891
	6,175,350.46	1,772,569	1,727,597	4,447,753		168,350
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	33,534	32,683	20,519	19.36	1,060
2011	4,654,619.18	1,661,699	1,619,540	3,035,079	25.22	120,344
2012	14,769.41	4,973	4,847	9,923	25.61	387
2014	19,034.62	5,611	5,469	13,566	26.31	516
2017	8,769.56	1,985	1,935	6,835	27.34	250

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2019	145,941.79	25,657	25,006	120,936	28.13	4,299
2022	133,531.84	12,378	12,064	121,468	29.36	4,137
2023	1,331,380.05	83,877	81,749	1,249,631	29.75	42,004
	6,361,249.14	1,829,714	1,783,292	4,577,957		172,997
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	6,848,274	6,674,527	31,691,156	32.22	983,586
2019	840,408.61	130,095	126,794	713,614	32.76	21,783
	39,206,091.43	6,978,369	6,801,321	32,404,770		1,005,369
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	909,588	886,511	4,209,217	32.22	130,640
2019	13,515.72	2,092	2,039	11,477	32.76	350
	5,109,244.06	911,680	888,550	4,220,694		130,990
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	378,529	368,925	5,816,181	30.68	189,576
	6,185,106.27	378,529	368,925	5,816,181		189,576

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1888	4,319.09	4,319	4,319			
1895	2,105.61	2,106	2,106			
1902	3,652.00	3,652	3,652			
1904	4,936.00	4,936	4,936			
1906	10,031.36	10,031	10,031			
1908	2,461.05	2,461	2,461			
1909	472.28	472	472			
1910	3,087.53	3,088	3,088			
1912	26.50	26	27			
1914	30.00	30	30			
1915	47.10	47	47			
1917	1,303.33	1,303	1,303			
1918	297.26	297	297			
1921	1,463.39	1,463	1,463			
1922	0.32		0			
1923	265,311.81	265,312	265,312			
1924	90,322.54	90,323	90,323			
1926	44.00	44	44			
1927	378.43	378	378			
1928	20,047.10	20,047	20,047			
1930	3,544.35	3,544	3,544			
1931	4,019.43	4,019	4,019			
1932	16.80	17	17			
1933	212.87	213	213			
1934	114.24	113	110	4	0.74	4
1937	519.55	512	498	22	1.29	17
1938	275.05	270	263	12	1.50	8
1941	290.96	284	276	15	2.21	7
1942	13.00	13	13			
1944	104.76	101	98	7	3.03	2
1946	1,076.08	1,029	1,001	75	3.64	21
1947	8,786.40	8,430	8,199	587	3.30	178
1948	183.72	175	170	14	3.65	4
1950	107.70	102	99	8	4.37	2
1951	111,670.85	104,948	102,075	9,596	4.74	2,024
1952	1,270.21	1,196	1,163	107	4.52	24
1953	245,118.99	229,431	223,149	21,970	4.92	4,465
1954	40,804.02	37,952	36,913	3,891	5.34	729
1955	27,213.35	25,145	24,457	2,757	5.76	479
1956	25,003.38	23,118	22,485	2,518	5.63	447

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1957	10,398.25	9,546	9,285	1,114	6.07	184
1958	115,609.78	105,344	102,460	13,150	6.53	2,014
1959	13,206.69	12,029	11,700	1,507	6.46	233
1960	8,841.76	7,989	7,770	1,071	6.94	154
1961	214.35	193	188	27	6.92	4
1962	9,138.26	8,175	7,951	1,187	7.42	160
1963	421.99	374	364	58	7.93	7
1964	1,925.43	1,703	1,656	269	7.97	34
1965	9,065.31	7,941	7,724	1,342	8.49	158
1966	2,120.63	1,852	1,801	319	8.57	37
1967	7,393.46	6,389	6,214	1,179	9.11	129
1968	536.42	459	446	90	9.67	9
1969	21,831.35	18,583	18,074	3,757	9.79	384
1970	983.27	827	804	179	10.36	17
1971	1,995.36	1,670	1,624	371	10.52	35
1972	30,563.50	25,270	24,578	5,985	11.10	539
1973	261,689.18	213,643	207,794	53,896	11.69	4,610
1974	147.41	120	117	31	11.89	3
1975	10,776.22	8,621	8,385	2,391	12.50	191
1976	1,757.11	1,386	1,348	409	13.11	31
1977	2,646.26	2,058	2,002	645	13.73	47
1978	12,447.17	9,594	9,331	3,116	13.98	223
1979	5,563.62	4,223	4,107	1,456	14.61	100
1980	3,355.01	2,506	2,437	918	15.24	60
1981	4,947.04	3,635	3,535	1,412	15.88	89
1982	16,431.01	11,940	11,613	4,818	16.17	298
1983	91,728.98	65,494	63,701	28,028	16.82	1,666
1984	37,576.21	26,345	25,624	11,953	17.48	684
1985	352,744.16	242,688	236,043	116,701	18.14	6,433
1986	392,463.96	264,795	257,545	134,919	18.80	7,177
1987	35,181.37	23,396	22,755	12,426	19.14	649
1988	118,053.30	76,876	74,771	43,282	19.82	2,184
1989	610,532.88	389,032	378,381	232,152	20.50	11,324
1990	377,647.19	235,274	228,832	148,815	21.18	7,026
1991	116,591.42	70,958	69,015	47,576	21.87	2,175
1992	64.39	38	37	27	22.56	1
1993	3,913.77	2,267	2,205	1,709	23.25	74
1994	834,951.55	471,080	458,182	376,769	23.95	15,731
1995	1,094.49	601	585	510	24.64	21
1996	479,091.42	255,643	248,644	230,448	25.35	9,091

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1997	145,138.21	75,182	73,124	72,015	26.05	2,764
1998	491.57	247	240	251	26.76	9
1999	23.87	12	12	12	27.48	
2000	1,080.75	508	494	587	28.19	21
2001	721.32	327	318	403	28.91	14
2002	768,062.05	335,643	326,453	441,609	29.63	14,904
2003	173,272.58	72,809	70,816	102,457	30.36	3,375
2004	22,990.33	9,270	9,016	13,974	31.08	450
2005	40,212.69	15,522	15,097	25,116	31.81	790
2006	444,890.85	163,987	159,497	285,394	32.55	8,768
2007	321,117.53	112,712	109,626	211,491	33.28	6,355
2008	245,313.81	81,739	79,501	165,813	34.02	4,874
2009	281,002.46	88,572	86,147	194,855	34.76	5,606
2010	1,800.57	535	520	1,280	35.51	36
2011	105,136.85	29,144	28,346	76,791	36.51	2,103
2012	1,261,748.47	326,414	317,477	944,271	37.25	25,350
2013	858,147.43	205,955	200,316	657,831	38.00	17,311
2014	260,037.50	57,494	55,920	204,118	38.75	5,268
2016	136,206.18	24,885	24,204	112,003	40.26	2,782
2017	233,590.08	38,122	37,078	196,512	41.02	4,791
2018	1,129,077.93	161,232	156,818	972,260	42.02	23,138
2019	1,945,869.60	239,342	232,789	1,713,081	42.78	40,044
2020	686,748.95	70,735	68,798	617,951	43.54	14,193
2021	1,728,512.91	143,121	139,202	1,589,310	44.31	35,868
2023	152,363.25	6,399	6,224	146,139	45.62	3,203
9999	69,357.27-	24,980-	24,346-	45,011-		1,334-
	15,760,523.81	5,676,432	5,532,416	10,228,108		303,080
	240,192,326.71	101,507,904	98,932,547	141,259,779		5,913,632

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	246,542	200,395	415,960	6.00	69,327
2022	400,517.26	120,155	97,665	302,852	7.00	43,265
2023	444,507.08	88,901	72,260	372,247	8.00	46,531
2024	1,928.16	193	157	1,771	9.00	197
	4,370,190.90	3,362,674	3,277,360	1,092,831		159,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 3.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1917	978.00	978	978			
1928	456.40	456	456			
1929	45.50	46	46			
1935	33.55	34	34			
1940	8.13	8	8			
1945	29.17	28	27	2	1.97	1
1947	7,302.60	7,063	6,884	419	2.65	158
1949	80.97	77	75	6	4.00	2
1950	204.80	194	189	16	4.37	4
1951	48.93	46	45	4	4.74	1
1953	62.36	58	57	5	5.52	1
1955	10,196.33	9,350	9,113	1,083	6.34	171
1957	562.75	513	500	63	6.63	10
1958	39,891.80	36,082	35,166	4,726	7.07	668
1962	6,154.17	5,428	5,290	864	8.43	102
1963	823.57	720	702	122	8.92	14
1964	7,636.81	6,615	6,447	1,190	9.42	126
1965	37,339.44	32,261	31,442	5,897	9.44	625
1966	1,688.98	1,445	1,408	281	9.97	28
1967	688.22	583	568	120	10.49	11
1968	59,108.21	49,864	48,599	10,509	10.57	994
1969	2,258.71	1,885	1,837	422	11.11	38
1970	8,536.97	7,090	6,910	1,627	11.23	145
1971	15,632.78	12,831	12,505	3,128	11.79	265
1972	32,603.76	26,611	25,936	6,668	11.94	558
1973	257,616.10	207,639	202,370	55,246	12.52	4,413
1974	31,941.16	25,575	24,926	7,015	12.69	553
1975	42,769.93	33,788	32,931	9,839	13.29	740
1976	1,073,863.59	841,909	820,544	253,320	13.50	18,764
1977	28,840.00	22,426	21,857	6,983	13.73	509
1978	51,727.94	39,629	38,623	13,105	14.35	913
1979	20,509.89	15,567	15,172	5,338	14.61	365
1980	61,671.01	46,346	45,170	16,501	14.88	1,109
1981	192,581.16	143,203	139,569	53,012	15.17	3,495
1982	7,527.22	5,502	5,362	2,165	15.82	137
1983	79,951.11	57,757	56,291	23,660	16.14	1,466
1984	292,693.25	208,807	203,508	89,185	16.47	5,415
1985	978,744.46	689,036	671,550	307,194	16.82	18,264
1986	2,083,104.19	1,446,091	1,409,393	673,711	17.18	39,215
1987	719,004.40	491,799	479,318	239,686	17.56	13,650
1988	111,285.48	74,940	73,038	38,247	17.95	2,131

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1989	1,052,756.10	697,346	679,649	373,107	18.35	20,333
1990	436,377.41	285,609	278,361	158,016	18.48	8,551
1991	706,070.04	453,721	442,207	263,863	18.91	13,954
1992	4,299,099.40	2,709,722	2,640,956	1,658,143	19.36	85,648
1993	99,614.98	61,522	59,961	39,654	19.81	2,002
1994	739,039.18	449,040	437,645	301,394	20.02	15,055
1995	4,638,977.20	2,755,552	2,685,623	1,953,354	20.51	95,239
1996	2,154,720.70	1,255,987	1,224,113	930,608	20.75	44,849
1997	3,334,739.32	1,904,803	1,856,464	1,478,275	21.02	70,327
1998	2,072,021.04	1,152,458	1,123,212	948,809	21.54	44,049
1999	7,194,288.92	3,909,377	3,810,167	3,384,122	21.85	154,880
2000	67,552.81	35,803	34,894	32,659	22.17	1,473
2001	2,457,933.54	1,268,294	1,236,108	1,221,826	22.51	54,279
2002	77,713.84	38,966	37,977	39,737	22.87	1,738
2003	1,964,206.88	959,319	934,974	1,029,233	23.05	44,652
2004	1,990,696.83	940,604	916,734	1,073,963	23.44	45,818
2005	2,161,553.64	989,992	964,869	1,196,685	23.67	50,557
2006	499,472.13	221,116	215,505	283,967	23.92	11,872
2007	1,947,345.46	830,738	809,656	1,137,689	24.19	47,031
2008	1,350,615.98	553,347	539,305	811,311	24.49	33,128
2009	82,919.55	32,637	31,809	51,111	24.65	2,073
2010	438,539.91	165,110	160,920	277,620	24.84	11,176
2011	1,033,930.77	370,561	361,157	672,774	25.06	26,847
2012	685,575.24	233,507	227,581	457,994	25.17	18,196
2013	1,516,285.09	487,637	475,262	1,041,023	25.31	41,131
2014	304,829.68	92,211	89,871	214,959	25.36	8,476
2015	3,645,945.28	1,031,803	1,005,619	2,640,326	25.34	104,196
2016	4,980,688.04	1,304,442	1,271,339	3,709,349	25.36	146,268
2017	2,403,250.89	578,703	564,017	1,839,234	25.22	72,928
2018	1,114,876.03	242,709	236,550	878,326	25.15	34,923
2019	3,459,004.02	672,430	655,365	2,803,639	24.86	112,777
2020	7,834,644.60	1,327,972	1,294,272	6,540,373	24.50	266,954
2021	11,081,791.67	1,586,913	1,546,641	9,535,151	23.93	398,460
2022	13,412,801.43	1,541,131	1,502,021	11,910,780	23.11	515,395
2023	17,240,492.29	1,441,305	1,404,728	15,835,764	21.92	722,434

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2024	10,794,071.88	522,433	509,175	10,284,897	19.66	523,138
2025	36,091,518.62	526,936	513,564	35,577,955	16.82	2,115,217
9999	42,367.00-	10,008-	9,754-	32,613-		1,594-
	161,589,797.19	38,172,028	37,203,361	124,386,436		6,079,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.5	3.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	718	512	244	1.72	142
1994	3,127.19	2,937	2,096	1,031	2.00	516
1995	22,529.51	21,088	15,052	7,478	2.05	3,648
1996	19,021.10	17,707	12,639	6,382	2.15	2,968
1998	24,638.62	22,685	16,192	8,447	2.33	3,625
1999	9,019.00	8,254	5,892	3,127	2.41	1,298
2000	242,357.48	219,939	156,990	85,367	2.55	33,477
2001	565,915.16	509,324	363,549	202,366	2.67	75,793
2002	259,574.29	231,644	165,344	94,230	2.77	34,018
2003	11,549.71	10,189	7,273	4,277	2.94	1,455
2007	133,689.45	111,898	79,871	53,818	3.51	15,333
2008	22,525.60	18,534	13,229	9,297	3.66	2,540
2009	290,056.89	233,902	166,956	123,101	3.84	32,058
2010	252,059.62	198,875	141,954	110,106	4.01	27,458
2011	762,602.88	587,204	419,138	343,465	4.18	82,169
2012	382,409.40	286,845	204,746	177,663	4.33	41,031
2013	1,278,638.81	928,292	662,602	616,037	4.53	135,991
2014	648,647.47	454,507	324,421	324,226	4.70	68,984
2015	2,088.22	1,403	1,001	1,087	4.88	223
2016	110,250.14	70,648	50,428	59,822	5.04	11,869
2017	406,505.55	246,180	175,720	230,786	5.21	44,297
2018	1,504,916.77	852,234	608,313	896,604	5.36	167,277
2019	1,347,102.38	703,187	501,926	845,176	5.49	153,948
2020	874,697.64	411,545	293,755	580,943	5.63	103,187
2021	768,470.48	314,458	224,456	544,014	5.78	94,120
2022	3,315,089.96	1,113,870	795,066	2,520,024	5.93	424,962
2023	7,727,540.14	1,916,430	1,367,922	6,359,618	6.06	1,049,442
2024	2,226,099.32	313,880	224,044	2,002,055	6.09	328,745
2025	799,177.36	31,807	22,703	776,474	6.03	128,768
	24,011,056.03	9,840,184	7,023,790	16,987,266		3,069,342

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 12.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,051,057.45	5,390,282	5,865,602	185,455	4.17	44,474
1997	592,975.99	481,497	523,956	69,020	6.48	10,651
1999	1,599,696.19	1,243,604	1,353,266	246,430	7.44	33,122
2000	700,705.10	530,784	577,589	123,116	8.00	15,390
2002	3,162.77	2,262	2,461	702	9.15	77
2003	256,272.33	177,597	193,258	63,014	9.75	6,463
2004	25,393.53	17,011	18,511	6,883	10.35	665
2005	13,991.19	9,038	9,835	4,156	10.96	379
2013	15,021.77	6,327	6,885	8,137	16.49	493
2014	585,687.37	228,067	248,178	337,509	17.25	19,566
2015	1,027,405.88	366,784	399,127	628,279	18.01	34,885
2016	3,708,242.13	1,201,470	1,307,417	2,400,825	18.78	127,839
2017	16,493.28	4,790	5,212	11,281	19.55	577
2023	749,990.01	57,149	62,189	687,801	24.25	28,363
2025	296,401.16	2,905	3,161	293,240	25.20	11,637
	15,642,496.15	9,719,567	10,576,647	5,065,849		334,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 2.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	155,293.70	153,353	155,054	240	1.58	152
1906	5,126.82	4,942	4,997	130	4.46	29
1907	47,398.97	45,863	46,372	1,027	3.95	260
1911	21,166.48	20,269	20,494	672	5.05	133
1912	4,869.35	4,622	4,673	196	6.05	32
1922	37,493.82	34,371	34,752	2,742	9.36	293
1923	14,266.34	13,097	13,242	1,024	9.11	112
1924	1,161.00	1,067	1,079	82	8.89	9
1929	2,421.17	2,162	2,186	235	11.53	20
1931	5,400.00	4,822	4,875	525	11.26	47
1933	65.00	57	58	7	12.17	1
1935	289.70	253	256	34	13.09	3
1938	6,799.96	5,857	5,922	878	14.01	63
1940	15,697.76	13,477	13,626	2,072	14.01	148
1941	8,321.81	7,060	7,138	1,184	15.01	79
1943	65.00	55	56	9	15.09	1
1949	20,319.41	16,524	16,707	3,612	17.46	207
1950	11,222.42	9,090	9,191	2,031	17.59	115
1951	84,607.38	68,244	69,001	15,606	17.74	880
1952	1,055.33	847	856	199	17.91	11
1953	767,149.49	613,106	619,907	147,242	18.09	8,139
1954	134,829.51	106,259	107,438	27,392	19.09	1,435
1955	59,098.74	46,333	46,847	12,252	19.29	635
1956	48,733.30	37,997	38,418	10,315	19.50	529
1957	84,603.91	65,585	66,313	18,291	19.72	928
1958	76,375.43	58,847	59,500	16,875	19.96	845
1959	167,086.54	127,921	129,340	37,747	20.21	1,868
1960	24,594.73	18,704	18,911	5,684	20.47	278
1961	401,860.35	303,485	306,852	95,008	20.75	4,579
1962	187,270.36	139,217	140,761	46,509	21.75	2,138
1963	15,182.04	11,201	11,325	3,857	22.03	175
1964	45,660.48	33,423	33,794	11,866	22.33	531
1965	55,714.21	40,449	40,898	14,816	22.64	654
1966	395,068.78	284,371	287,526	107,543	22.97	4,682
1967	808,216.49	576,582	582,978	225,238	23.30	9,667
1968	283,136.03	200,121	202,341	80,795	23.65	3,416
1969	84,459.71	59,122	59,778	24,682	24.00	1,028
1970	69,969.80	48,874	49,416	20,554	23.74	866
1971	377,069.90	260,631	263,522	113,548	24.12	4,708
1972	173,525.11	118,639	119,955	53,570	24.52	2,185
1973	3,537,472.80	2,391,332	2,417,859	1,119,614	24.92	44,928

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	695,684.14	464,787	469,943	225,741	25.34	8,908
1975	390,540.59	257,757	260,616	129,925	25.76	5,044
1976	400,438.60	260,966	263,861	136,578	26.19	5,215
1977	199,857.87	128,549	129,975	69,883	26.63	2,624
1978	447,875.12	286,282	289,458	158,417	26.53	5,971
1979	304,411.32	191,840	193,968	110,443	26.99	4,092
1980	1,077.30	669	676	401	27.46	15
1981	54,685.69	33,446	33,817	20,869	27.94	747
1982	1,048,448.37	631,166	638,167	410,281	28.43	14,431
1983	1,392,338.73	830,391	839,602	552,737	28.42	19,449
1984	32,388.90	18,990	19,201	13,188	28.93	456
1985	1,753,830.33	1,010,206	1,021,412	732,418	29.44	24,878
1986	1,780,510.58	1,013,823	1,025,069	755,442	29.49	25,617
1987	240,488.37	134,337	135,827	104,661	30.03	3,485
1988	3,098,511.15	1,696,745	1,715,567	1,382,944	30.57	45,239
1989	5,060,137.70	2,732,474	2,762,785	2,297,353	30.67	74,906
1990	6,134,740.75	3,242,210	3,278,176	2,856,565	31.23	91,469
1991	675,751.86	351,526	355,425	320,327	31.36	10,215
1992	1,316,505.21	669,048	676,470	640,035	31.94	20,039
1993	7,642,763.40	3,815,267	3,857,590	3,785,173	32.10	117,918
1994	2,029,447.84	987,732	998,689	1,030,759	32.69	31,531
1995	1,586,740.83	756,875	765,271	821,470	32.89	24,976
1996	3,347,830.45	1,553,393	1,570,625	1,777,205	33.50	53,051
1997	2,282,069.17	1,035,147	1,046,630	1,235,439	33.73	36,627
1998	1,216,261.83	538,561	544,535	671,727	33.98	19,768
1999	5,103,282.67	2,189,308	2,213,594	2,889,689	34.61	83,493
2000	3,636,701.15	1,518,323	1,535,166	2,101,535	34.88	60,250
2001	5,035,983.93	2,042,595	2,065,253	2,970,731	35.17	84,468
2002	2,278,154.48	890,758	900,639	1,377,515	35.82	38,457
2003	2,411,912.94	912,668	922,792	1,489,121	36.14	41,204
2004	1,520,307.39	555,520	561,682	958,625	36.47	26,285
2005	3,827,706.90	1,347,353	1,362,299	2,465,408	36.82	66,958
2006	2,882,960.94	975,017	985,833	1,897,128	37.18	51,025
2007	1,535,575.60	497,526	503,045	1,032,531	37.56	27,490
2008	236,283.67	73,106	73,917	162,367	37.95	4,278
2009	24,847.54	7,315	7,396	17,452	38.35	455
2010	797,791.47	222,584	225,053	572,738	38.76	14,777
2011	249,955.27	65,788	66,518	183,437	39.19	4,681
2012	1,178,046.53	290,977	294,205	883,842	39.63	22,302
2013	4,262,135.79	981,996	992,889	3,269,247	40.08	81,568
2014	6,070,680.40	1,295,483	1,309,854	4,760,826	40.55	117,406

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,902.04	73,873	74,692	302,210	41.02	7,367
2016	8,407,763.94	1,505,831	1,522,536	6,885,228	41.25	166,915
2017	5,267,135.15	846,955	856,350	4,410,785	41.75	105,648
2018	3,561,538.40	506,095	511,709	3,049,829	42.26	72,168
2019	3,423,573.89	423,154	427,848	2,995,726	42.54	70,421
2021	2,281,411.56	192,551	194,687	2,086,725	43.39	48,092
2022	2,654,127.19	170,395	172,285	2,481,842	43.73	56,754
2023	2,840,628.70	123,283	124,651	2,715,978	44.08	61,615
2024	6,704,772.26	148,175	149,819	6,554,953	44.25	148,135
2025	4,708,226.88	26,366	26,658	4,681,569	44.39	105,464
9999	3,099,463.51-	1,085,870-	1,097,915-	2,001,549-		54,001-
	129,552,398.40	45,387,543	45,891,024	83,661,374		2,257,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 1.74

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	96,425	97,495	92,244	31.94	2,888
1994	0.01					
2007	109,596.89	35,509	35,903	73,694	37.56	1,962
2008	452,291.74	139,939	141,491	310,801	37.95	8,190
2009	610,424.47	179,709	181,703	428,721	38.35	11,179
2010	876,241.28	244,471	247,183	629,058	38.76	16,230
2011	1.21			1	39.19	
2012	70,427.57	17,396	17,589	52,839	39.63	1,333
2013	7,305,295.42	1,683,140	1,701,811	5,603,484	40.08	139,807
2014	402,306.06	85,852	86,804	315,502	40.55	7,781
2015	75,692.00	14,836	15,001	60,691	41.02	1,480
2017	22,485.50	3,616	3,656	18,830	41.75	451
2018	41,920.13	5,957	6,023	35,897	42.26	849
2019	3,889.76	481	486	3,404	42.54	80
2021	3,743,807.08	315,977	319,482	3,424,325	43.39	78,920
2023	73,266.92	3,180	3,215	70,052	44.08	1,589
2024	3,546,697.40	78,382	79,252	3,467,445	44.25	78,360
	17,524,082.30	2,904,870	2,937,094	14,586,988		351,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 2.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	150,384	152,052	259,508	36.47	7,116
2007	729,975.76	236,512	239,136	490,840	37.56	13,068
2008	37,653.40	11,650	11,779	25,874	37.95	682
2009	21,769.28	6,409	6,480	15,289	38.35	399
2010	13,139.81	3,666	3,707	9,433	38.76	243
2011	261,613.14	68,857	69,621	191,992	39.19	4,899
2012	1,944,284.21	480,238	485,565	1,458,719	39.63	36,808
2013	5,126,495.63	1,181,145	1,194,248	3,932,248	40.08	98,110
2014	4,119,155.97	879,028	888,779	3,230,377	40.55	79,664
2015	141,079.99	27,652	27,959	113,121	41.02	2,758
2016	1,686,605.76	302,071	305,422	1,381,184	41.25	33,483
2017	150,532.79	24,206	24,474	126,059	41.75	3,019
2018	115,120.43	16,359	16,540	98,580	42.26	2,333
2019	33,498.57	4,140	4,186	29,313	42.54	689
2021	3,736,874.95	315,392	318,891	3,417,984	43.39	78,774
2023	129,755.90	5,631	5,693	124,063	44.08	2,814
2025	461,649.62	2,585	2,614	459,036	44.39	10,341
	19,120,765.30	3,715,925	3,757,146	15,363,619		375,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	56,363	56,988	116,971	37.56	3,114
2010	31,397.64	8,760	8,857	22,541	38.76	582
2011	100,934.51	26,566	26,861	74,074	39.19	1,890
2014	280,555.88	59,871	60,535	220,021	40.55	5,426
2016	231,860.11	41,526	41,987	189,873	41.25	4,603
	818,707.23	193,086	195,228	623,479		15,615

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,050.00	3,866	3,909	1,141	20.21	56
1977	63,215.82	40,660	41,111	22,105	26.63	830
1978	7,120.73	4,552	4,602	2,519	26.53	95
1986	137,850.00	78,492	79,363	58,487	29.49	1,983
1987	14,509.00	8,105	8,195	6,314	30.03	210
2012	12,768,982.03	3,153,939	3,188,925	9,580,057	39.63	241,737
2017	19,400.00	3,120	3,155	16,245	41.75	389
2018	32,063.64	4,556	4,606	27,458	42.26	650
2019	5,254.37	649	656	4,598	42.54	108
2020	24,663.00	2,577	2,606	22,057	42.85	515
	13,078,108.59	3,300,516	3,337,128	9,740,981		246,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.5 1.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	35,914	44,829	44,956	6.00	7,493
2024	656,904.50	65,690	81,995	574,910	9.00	63,879
	2,918,573.79	2,273,487	2,298,707	619,867		71,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	7,199.23	7,199	7,199			
1984	26,862.85	26,863	26,863			
1986	31,550.43	31,550	31,550			
1987	14,581.80	14,582	14,582			
1989	37,490.69	37,491	37,491			
1991	24,017.99	24,018	24,018			
1994	44,519.20	44,519	44,519			
1996	176,668.43	176,668	176,668			
1997	1,106,434.97	1,106,435	1,106,435			
1998	243,741.29	243,741	243,741			
1999	421,277.66	421,278	421,278			
2000	103,352.55	103,353	103,353			
2001	1,209,035.56	1,209,036	1,209,036			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	720,325	748,010	52,351	1.00	52,351
2017	602,080.95	481,665	500,177	101,904	2.00	50,952
2018	2,787,180.26	1,951,026	2,026,011	761,169	3.00	253,723
2019	1,065,127.17	639,076	663,638	401,489	4.00	100,372
2020	3,609,228.96	1,804,614	1,873,972	1,735,257	5.00	347,051
2021	4,307,635.94	1,723,054	1,789,277	2,518,359	6.00	419,726
2022	4,373,708.10	1,312,112	1,362,541	3,011,167	7.00	430,167
2023	3,430,406.53	686,081	712,450	2,717,957	8.00	339,745
2024	200,361.46	20,036	20,806	179,555	9.00	19,951
	44,191,417.34	32,353,317	32,712,210	11,479,207		2,014,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 4.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1843	72.34	72	72			
1868	3,815.50	3,774	2,247	1,568	1.73	906
1869	235.00	231	138	97	2.73	36
1870	8,477.74	8,279	4,930	3,548	3.73	951
1871	1,229.16	1,211	721	508	2.25	226
1872	46,750.53	45,778	27,260	19,491	3.25	5,997
1873	8,197.68	7,975	4,749	3,449	4.25	812
1874	29,936.04	28,930	17,227	12,709	5.25	2,421
1875	4,112.58	4,010	2,388	1,725	3.85	448
1876	7,076.83	6,854	4,081	2,996	4.85	618
1877	147.97	142	85	63	5.85	11
1878	6,178.44	5,994	3,569	2,609	4.52	577
1879	2,873.98	2,769	1,649	1,225	5.52	222
1884	2,181.01	2,091	1,245	936	6.06	154
1885	22,251.27	21,183	12,614	9,637	7.06	1,365
1886	40,158.34	37,958	22,603	17,555	8.06	2,178
1887	28,114.25	26,770	15,941	12,173	6.93	1,757
1888	95,106.23	89,904	53,536	41,570	7.93	5,242
1889	141,736.75	133,006	79,202	62,535	8.93	7,003
1890	277,679.05	262,407	156,258	121,421	7.86	15,448
1891	119,367.35	111,967	66,674	52,693	8.86	5,947
1892	87,312.07	81,288	48,405	38,907	9.86	3,946
1893	295,356.82	276,808	164,833	130,524	8.85	14,748
1894	64,456.68	59,951	35,700	28,757	9.85	2,919
1895	357.12	330	197	160	10.85	15
1896	443,806.91	412,208	245,461	198,346	9.89	20,055
1897	78,699.44	72,529	43,189	35,510	10.89	3,261
1898	83,575.42	77,483	46,139	37,436	9.99	3,747
1899	387,220.53	356,165	212,089	175,132	10.99	15,936
1900	1,383,598.91	1,262,534	751,812	631,787	11.99	52,693
1901	201,565.27	184,956	110,137	91,428	11.14	8,207
1902	186,794.01	170,020	101,243	85,551	12.14	7,047
1903	314,574.95	287,836	171,400	143,175	11.33	12,637
1904	96,764.79	87,814	52,291	44,474	12.33	3,607
1905	503,911.03	453,520	270,062	233,849	13.33	17,543
1906	289,932.40	262,215	156,143	133,789	12.58	10,635
1907	1,720,476.62	1,542,923	918,778	801,699	13.58	59,035
1908	501,194.69	451,526	268,874	232,321	12.87	18,051
1909	330,561.01	295,257	175,819	154,742	13.87	11,157
1910	276,159.81	244,540	145,618	130,542	14.87	8,779
1911	145,063.03	128,990	76,811	68,252	14.21	4,803

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1912	253,641.87	223,560	133,125	120,517	15.21	7,924
1913	98,121.30	86,818	51,698	46,423	14.58	3,184
1914	454,814.70	398,827	237,493	217,322	15.58	13,949
1915	267,320.77	235,242	140,082	127,239	15.00	8,483
1916	1,137,305.72	991,731	590,555	546,751	16.00	34,172
1917	135,710.15	118,719	70,695	65,015	15.46	4,205
1918	79,057.45	68,519	40,802	38,255	16.46	2,324
1919	132,888.61	114,098	67,943	64,946	17.46	3,720
1920	260,069.17	223,920	133,340	126,729	16.95	7,477
1921	255,140.94	217,584	129,567	125,574	17.95	6,996
1922	224,020.49	191,515	114,043	109,977	17.48	6,292
1923	1,707,825.13	1,445,845	860,970	846,855	18.48	45,825
1924	928,528.11	787,763	469,096	459,432	18.05	25,453
1925	707,304.90	594,136	353,795	353,510	19.05	18,557
1926	1,394,281.38	1,173,288	698,668	695,613	18.65	37,298
1927	242,744.23	202,206	120,409	122,335	19.65	6,226
1928	375,190.70	309,345	184,208	190,983	20.65	9,249
1929	197,307.15	162,897	97,002	100,305	20.28	4,946
1930	159,481.51	130,296	77,588	81,894	21.28	3,848
1931	234,610.81	191,865	114,252	120,359	20.94	5,748
1932	70,331.37	56,905	33,886	36,445	21.94	1,661
1933	40,220.73	32,563	19,391	20,830	21.64	963
1934	82,301.83	65,907	39,246	43,056	22.64	1,902
1935	139,100.97	111,420	66,348	72,753	22.36	3,254
1936	108,338.72	85,815	51,101	57,238	23.36	2,450
1937	171,572.70	135,886	80,917	90,656	23.11	3,923
1938	80,668.86	63,164	37,613	43,056	24.11	1,786
1939	165,937.83	129,863	77,331	88,607	23.89	3,709
1940	127,479.98	98,606	58,718	68,762	24.89	2,763
1941	119,408.34	92,279	54,950	64,458	24.70	2,610
1942	94,010.03	71,786	42,747	51,263	25.70	1,995
1943	81,075.53	61,828	36,817	44,259	25.53	1,734
1944	43,384.73	32,682	19,461	23,924	26.53	902
1945	235,639.99	177,201	105,519	130,121	26.38	4,933
1946	324,469.22	240,951	143,481	180,988	27.38	6,610
1947	286,425.99	210,008	125,055	161,371	28.38	5,686
1948	285,196.03	208,621	124,229	160,967	28.26	5,696
1949	121,410.74	87,659	52,199	69,212	29.26	2,365
1950	139,592.23	100,506	59,849	79,743	29.17	2,734
1951	442,675.25	314,476	187,264	255,411	30.17	8,466
1952	409,484.63	289,956	172,663	236,822	30.09	7,870

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1953	954,381.29	666,540	396,910	557,471	31.09	17,931
1954	1,294,567.10	900,760	536,383	758,184	31.04	24,426
1955	2,801,411.63	1,921,768	1,144,372	1,657,040	32.04	51,718
1956	1,490,629.92	1,018,249	606,346	884,284	32.01	27,625
1957	2,194,406.70	1,477,275	879,686	1,314,721	33.01	39,828
1958	1,886,696.86	1,264,087	752,737	1,133,960	33.00	34,362
1959	2,114,036.65	1,395,264	830,850	1,283,187	34.00	37,741
1960	2,873,719.32	1,886,597	1,123,428	1,750,291	34.01	51,464
1961	3,655,301.23	2,362,787	1,406,989	2,248,312	35.01	64,219
1962	1,417,004.90	910,567	542,223	874,782	35.04	24,965
1963	2,031,623.30	1,284,799	765,070	1,266,553	36.04	35,143
1964	4,874,891.42	3,062,894	1,823,888	3,051,003	36.09	84,539
1965	4,685,869.74	2,895,867	1,724,427	2,961,443	37.09	79,845
1966	3,999,595.79	2,454,152	1,461,395	2,538,201	37.15	68,323
1967	5,560,147.41	3,353,881	1,997,165	3,562,982	38.15	93,394
1968	5,500,482.70	3,292,039	1,960,339	3,540,144	38.24	92,577
1969	4,907,127.70	2,885,391	1,718,189	3,188,939	39.24	81,268
1970	3,773,897.91	2,200,182	1,310,162	2,463,736	39.34	62,627
1971	5,387,942.71	3,084,058	1,836,491	3,551,452	40.34	88,038
1972	8,233,419.67	4,669,172	2,780,392	5,453,028	40.46	134,776
1973	8,234,191.03	4,581,504	2,728,188	5,506,003	41.46	132,803
1974	4,889,433.78	2,693,100	1,603,684	3,285,750	41.59	79,003
1975	5,944,417.66	3,239,708	1,929,177	4,015,241	41.74	96,196
1976	9,853,869.11	5,262,951	3,133,975	6,719,894	42.74	157,227
1977	6,141,754.65	3,242,846	1,931,046	4,210,709	42.91	98,129
1978	9,865,284.23	5,100,352	3,037,151	6,828,133	43.91	155,503
1979	8,849,894.82	4,518,756	2,690,823	6,159,072	44.09	139,693
1980	12,286,934.01	6,137,324	3,654,646	8,632,288	45.09	191,446
1981	8,446,858.26	4,162,612	2,478,747	5,968,111	45.29	131,775
1982	6,177,971.18	2,975,311	1,771,734	4,406,237	46.29	95,188
1983	9,996,901.04	4,744,529	2,825,266	7,171,635	46.50	154,229
1984	14,874,046.49	6,891,146	4,103,531	10,770,515	47.50	226,748
1985	18,666,517.45	8,511,932	5,068,674	13,597,843	47.72	284,951
1986	24,564,875.74	11,017,347	6,560,596	18,004,280	47.96	375,402
1987	25,996,311.13	11,360,388	6,764,869	19,231,442	48.96	392,799
1988	35,232,769.82	15,121,905	9,004,772	26,227,998	49.21	532,981
1989	32,481,987.47	13,564,478	8,077,358	24,404,629	50.21	486,051
1990	34,019,801.48	13,931,109	8,295,679	25,724,122	50.47	509,691
1991	21,950,344.88	8,806,478	5,244,070	16,706,275	50.75	329,188
1992	25,720,171.53	10,015,435	5,963,978	19,756,194	51.75	381,762
1993	36,318,226.75	13,829,981	8,235,459	28,082,768	52.03	539,742

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1994	39,338,478.20	14,511,965	8,641,566	30,696,912	53.03	578,859
1995	48,577,883.48	17,488,038	10,413,754	38,164,129	53.33	715,622
1996	40,850,908.03	14,334,584	8,535,940	32,314,968	53.64	602,442
1997	36,130,254.51	12,240,930	7,289,213	28,841,042	54.64	527,838
1998	89,881,875.15	29,607,090	17,630,392	72,251,483	54.97	1,314,380
1999	54,492,900.30	17,426,830	10,377,306	44,115,594	55.30	797,750
2000	57,306,442.61	17,621,731	10,493,366	46,813,077	56.30	831,493
2001	63,718,962.49	18,962,763	11,291,922	52,427,040	56.65	925,455
2002	65,647,785.05	18,873,738	11,238,909	54,408,876	57.00	954,542
2003	23,971,412.37	6,644,876	3,956,882	20,014,530	57.37	348,868
2004	64,283,371.57	17,009,380	10,128,724	54,154,648	58.37	927,782
2005	59,881,119.63	15,209,804	9,057,114	50,824,006	58.74	865,237
2006	14,336,279.03	3,486,583	2,076,186	12,260,093	59.12	207,376
2007	76,339,854.23	17,726,114	10,555,523	65,784,331	59.52	1,105,247
2008	95,341,252.49	21,070,417	12,546,985	82,794,267	59.92	1,381,747
2009	89,645,821.33	18,789,764	11,188,904	78,456,917	60.34	1,300,247
2010	93,560,820.44	18,525,042	11,031,268	82,529,552	60.76	1,358,288
2011	115,190,271.64	21,448,429	12,772,083	102,418,189	61.19	1,673,773
2012	107,056,726.24	18,649,282	11,105,250	95,951,476	61.63	1,556,896
2013	142,776,190.65	23,129,743	13,773,269	129,002,922	62.07	2,078,346
2014	131,583,868.41	19,684,947	11,721,967	119,861,901	62.53	1,916,870
2015	165,061,149.96	22,613,378	13,465,785	151,595,365	62.99	2,406,658
2016	173,817,662.69	21,744,590	12,948,440	160,869,223	62.94	2,555,914
2017	117,354,754.63	13,143,733	7,826,813	109,527,942	63.43	1,726,753
2018	152,477,697.06	15,156,283	9,025,244	143,452,453	63.42	2,261,943
2019	163,473,289.47	14,124,092	8,410,596	155,062,693	63.44	2,444,242
2020	178,779,637.95	13,050,914	7,771,542	171,008,096	63.49	2,693,465
2021	127,599,506.90	7,553,891	4,498,181	123,101,326	63.57	1,936,469
2022	194,821,523.42	8,883,861	5,290,150	189,531,373	62.79	3,018,496
2023	252,569,311.45	7,880,163	4,692,469	247,876,842	62.10	3,991,576
2024	232,690,433.21	3,816,123	2,272,420	230,418,013	59.98	3,841,581
2025	150,467,541.25	662,057	394,241	150,073,300	56.57	2,652,878
9999	322,486,041.22-	59,311,730-	35,318,874-	287,167,167-		4,903,283-
	3,547,739,831.42	652,501,380	388,550,701	3,159,189,130		53,942,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.6 1.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1937	2,197.91	2,031	1,674	524	7.24	72
1939	4,614.27	4,206	3,466	1,148	8.34	138
1940	25,510.43	23,202	19,119	6,391	8.46	755
1941	43,545.66	39,505	32,553	10,993	8.59	1,280
1942	33,596.22	30,395	25,046	8,550	8.74	978
1943	22,143.02	19,973	16,458	5,685	8.91	638
1944	13,571.14	12,202	10,055	3,516	9.09	387
1945	25,239.97	22,615	18,635	6,605	9.29	711
1946	94,612.38	84,460	69,597	25,015	9.50	2,633
1947	188,652.71	167,750	138,231	50,422	9.72	5,187
1948	254,267.01	225,153	185,532	68,735	9.96	6,901
1949	267,214.36	235,576	194,121	73,093	10.21	7,159
1950	301,313.09	264,402	217,875	83,438	10.47	7,969
1951	393,476.96	343,584	283,123	110,354	10.75	10,265
1952	482,101.08	418,801	345,104	136,997	11.03	12,420
1953	399,050.95	341,907	281,741	117,310	12.03	9,751
1954	393,989.75	335,679	276,609	117,381	12.33	9,520
1955	581,927.88	492,893	406,158	175,770	12.64	13,906
1956	702,014.13	590,955	486,963	215,051	12.97	16,581
1957	672,668.87	562,620	463,615	209,054	13.30	15,718
1958	792,439.11	658,358	542,505	249,934	13.65	18,310
1959	973,698.31	803,301	661,943	311,755	14.00	22,268
1960	986,814.37	808,201	665,980	320,834	14.37	22,327
1961	895,168.44	727,593	599,557	295,611	14.74	20,055
1962	952,105.96	767,778	632,671	319,435	15.12	21,127
1963	780,915.42	624,576	514,668	266,247	15.52	17,155
1964	705,469.97	559,438	460,993	244,477	15.92	15,357
1965	1,047,754.25	823,535	678,616	369,138	16.34	22,591
1966	1,041,922.55	811,449	668,657	373,266	16.76	22,271
1967	1,086,446.48	838,085	690,606	395,840	17.19	23,027
1968	1,240,282.73	947,328	780,625	459,658	17.63	26,072
1969	1,340,952.58	1,013,760	835,367	505,586	18.07	27,979
1970	1,451,436.65	1,085,675	894,627	556,810	18.53	30,049
1971	1,681,872.78	1,244,249	1,025,296	656,577	18.99	34,575
1972	1,805,679.23	1,311,104	1,080,386	725,293	19.99	36,283
1973	2,371,180.92	1,701,559	1,402,132	969,049	20.46	47,363
1974	1,361,419.12	965,110	795,278	566,141	20.94	27,036
1975	816,169.78	571,319	470,783	345,387	21.43	16,117
1976	1,053,995.23	728,205	600,061	453,934	21.92	20,709
1977	1,470,741.22	1,002,457	826,053	644,688	22.42	28,755
1978	2,015,631.72	1,354,706	1,116,316	899,316	22.93	39,220

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1979	3,070,369.11	2,033,812	1,675,918	1,394,451	23.44	59,490
1980	2,783,786.39	1,816,421	1,496,782	1,287,004	23.97	53,692
1981	2,684,129.72	1,724,285	1,420,859	1,263,271	24.49	51,583
1982	2,651,750.66	1,664,769	1,371,816	1,279,935	25.49	50,213
1983	2,979,576.38	1,839,590	1,515,874	1,463,702	26.03	56,231
1984	3,504,968.00	2,126,815	1,752,555	1,752,413	26.57	65,955
1985	3,827,505.43	2,281,193	1,879,767	1,947,738	27.11	71,846
1986	4,630,209.65	2,708,673	2,232,022	2,398,188	27.67	86,671
1987	6,508,748.72	3,734,720	3,077,514	3,431,235	28.23	121,546
1988	7,177,449.83	4,036,598	3,326,270	3,851,180	28.79	133,768
1989	7,630,698.72	4,202,989	3,463,381	4,167,318	29.36	141,939
1990	8,551,719.51	4,579,446	3,773,592	4,778,128	30.36	157,382
1991	6,270,766.05	3,283,373	2,705,591	3,565,175	30.94	115,229
1992	6,565,259.16	3,358,130	2,767,193	3,798,066	31.52	120,497
1993	9,739,876.01	4,862,146	4,006,544	5,733,332	32.10	178,608
1994	7,793,673.62	3,793,181	3,125,687	4,667,987	32.69	142,796
1995	10,800,866.82	5,119,611	4,218,703	6,582,164	33.29	197,722
1996	11,356,094.55	5,236,295	4,314,854	7,041,241	33.89	207,768
1997	10,739,826.28	4,811,442	3,964,763	6,775,063	34.50	196,379
1998	46,555,264.06	20,237,573	16,676,326	29,878,938	35.11	851,009
1999	14,034,691.60	5,911,412	4,871,169	9,163,523	35.73	256,466
2000	14,044,238.68	5,687,917	4,687,003	9,357,236	36.73	254,757
2001	16,449,277.53	6,434,957	5,302,585	11,146,693	37.35	298,439
2002	30,086,206.71	11,348,517	9,351,496	20,734,711	37.98	545,938
2003	3,399,497.48	1,234,018	1,016,865	2,382,632	38.61	61,710
2004	2,343,606.92	816,981	673,215	1,670,392	39.24	42,569
2005	18,973,711.79	6,337,220	5,222,047	13,751,665	39.88	344,826
2006	85,031.35	27,142	22,366	62,665	40.52	1,547
2007	11,932,205.58	3,629,777	2,991,038	8,941,168	41.17	217,177
2008	24,955,185.60	7,212,049	5,942,930	19,012,256	41.82	454,621
2009	22,315,576.78	6,105,542	5,031,137	17,284,440	42.48	406,884
2010	17,834,067.59	4,601,189	3,791,508	14,042,560	43.14	325,511
2011	18,577,474.01	4,499,464	3,707,684	14,869,790	43.80	339,493
2012	21,614,524.26	4,889,205	4,028,842	17,585,682	44.47	395,450
2013	22,406,855.19	4,705,440	3,877,414	18,529,441	45.14	410,488
2014	20,562,215.34	4,003,463	3,298,966	17,263,249	45.50	379,412
2015	21,443,363.69	3,816,919	3,145,248	18,298,116	46.18	396,235
2016	27,841,588.14	4,485,280	3,695,996	24,145,592	46.87	515,161
2017	25,527,905.44	3,696,441	3,045,971	22,481,934	47.25	475,808
2018	23,849,069.39	3,038,371	2,503,703	21,345,366	47.95	445,159
2019	26,310,291.14	2,904,656	2,393,518	23,916,773	48.35	494,659

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2020	33,464,941.93	3,112,240	2,564,573	30,900,369	48.76	633,724
2021	30,326,971.98	2,280,588	1,879,268	28,447,704	49.19	578,323
2022	40,822,800.13	2,339,146	1,927,522	38,895,278	49.36	787,992
2023	50,698,456.27	1,977,240	1,629,301	49,069,155	49.28	995,721
2024	59,523,709.48	1,196,427	985,889	58,537,820	48.75	1,200,776
2025	27,169,829.45	144,000	118,660	27,051,169	47.14	573,847
9999	29,242,572.50-	7,582,574-	6,248,253-	22,994,320-		552,555-
	793,947,064.23	205,869,784	169,642,467	624,304,597		15,002,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.6 1.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1987	205,724.82	186,058	139,775	65,950	4.02	16,405
1989	9,622.00	8,591	6,454	3,168	4.32	733
1990	36,986.00	32,751	24,604	12,382	4.53	2,733
1991	695,536.05	612,489	460,130	235,406	4.61	51,064
1992	217,731.23	189,687	142,501	75,230	4.88	15,416
1993	238,158.24	205,769	154,583	83,575	5.04	16,582
1994	201,152.93	172,106	129,294	71,859	5.23	13,740
1995	128,993.29	109,128	81,982	47,011	5.46	8,610
1996	46,067.04	38,609	29,005	17,062	5.60	3,047
1997	1,089,804.62	903,230	678,547	411,258	5.78	71,152
1998	10,197,811.77	8,342,830	6,267,513	3,930,299	6.00	655,050
1999	1,407,056.30	1,137,746	854,726	552,330	6.15	89,810
2000	1,163,027.70	927,515	696,791	466,237	6.35	73,423
2001	3,092,176.59	2,426,740	1,823,077	1,269,100	6.58	192,872
2002	1,495,590.27	1,155,792	868,283	627,307	6.76	92,797
2003	53,683.22	40,864	30,699	22,984	6.90	3,331
2004	20,918.28	15,639	11,749	9,169	7.09	1,293
2005	2,325,249.66	1,706,733	1,282,175	1,043,075	7.25	143,872
2006	43,732.42	31,492	23,658	20,074	7.39	2,716
2007	3,091,586.22	2,181,423	1,638,784	1,452,802	7.51	193,449
2008	1,461,412.71	1,006,183	755,890	705,523	7.69	91,746
2009	3,749,065.09	2,513,373	1,888,160	1,860,905	7.87	236,456
2010	7,432,653.99	4,838,658	3,635,020	3,797,634	8.04	472,343
2011	12,681,090.84	7,989,087	6,001,765	6,679,326	8.22	812,570
2012	11,091,399.19	6,733,588	5,058,577	6,032,822	8.41	717,339
2013	8,835,262.69	5,131,521	3,855,032	4,980,231	8.66	575,084
2014	6,345,522.51	3,503,998	2,632,363	3,713,160	8.92	416,274
2015	12,063,014.16	6,272,767	4,712,388	7,350,626	9.23	796,384
2016	14,422,475.40	6,983,363	5,246,220	9,176,255	9.59	956,857
2017	15,230,996.80	6,774,747	5,089,498	10,141,499	9.99	1,015,165
2018	12,444,057.76	5,000,022	3,756,244	8,687,814	10.42	833,763
2019	16,703,376.19	5,933,039	4,457,168	12,246,208	10.89	1,124,537
2020	9,592,554.94	2,930,526	2,201,544	7,391,011	11.37	650,045
2021	6,503,137.80	1,636,189	1,229,179	5,273,959	11.90	443,190
2022	20,233,233.18	3,933,341	2,954,904	17,278,329	12.43	1,390,051
2023	35,843,404.55	4,774,341	3,586,702	32,256,703	13.02	2,477,473

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2024	39,545,065.80	2,720,701	2,043,914	37,501,152	13.53	2,771,704
2025	18,090,860.22	322,017	241,914	17,848,946	13.83	1,290,596
9999	2,043,354.56-	730,699-	548,934-	1,494,421-		137,579-
	275,985,837.91	98,691,954	74,141,878	201,843,960		18,582,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.9	6.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1882	236.21	236	236			
1886	347.76	348	348			
1889	488.25	488	488			
1890	710.80	711	711			
1891	2,511.34	2,511	2,511			
1892	3,660.98	3,661	3,661			
1893	2,869.27	2,869	2,869			
1894	2,180.37	2,180	2,180			
1895	4,197.12	4,197	4,197			
1896	1,626.15	1,626	1,626			
1897	241.20	241	241			
1898	2,471.82	2,472	2,472			
1899	124.66	125	125			
1900	71.62	72	72			
1901	98.72	99	99			
1902	40.23	40	40			
1903	45.56	46	46			
1904	158.32	158	158			
1905	84.22	84	84			
1906	481.68	482	482			
1907	298.16	298	298			
1908	581.08	581	581			
1909	990.21	990	990			
1910	1,025.36	1,025	1,025			
1911	623.13	623	623			
1912	2,257.66	2,258	2,258			
1913	937.10	777	491	446	23.14	19
1914	1,325.60	1,324	836	490	0.11	490
1915	1,674.16	1,674	1,674			
1916	1,194.75	1,185	748	447	0.89	447
1917	1,876.84	1,865	1,178	699	0.70	699
1918	1,577.89	1,570	992	586	0.53	586
1919	2,851.83	2,811	1,775	1,077	1.53	704
1920	1,861.40	1,837	1,160	701	1.38	508
1921	1,972.68	1,928	1,218	755	2.38	317
1922	2,348.44	2,298	1,451	897	2.26	397
1923	3,800.53	3,721	2,350	1,451	2.17	669
1924	3,471.65	3,366	2,126	1,346	3.17	425
1925	4,938.45	4,790	3,025	1,913	3.09	619
1926	3,874.12	3,759	2,374	1,500	3.04	493
1927	4,590.73	4,454	2,813	1,778	3.01	591

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1928	3,161.98	3,036	1,918	1,244	4.01	310
1929	5,262.51	5,052	3,191	2,072	4.00	518
1930	4,216.06	4,045	2,555	1,661	4.01	414
1931	4,047.14	3,842	2,427	1,620	5.01	323
1932	2,612.90	2,479	1,566	1,047	5.04	208
1933	1,941.83	1,840	1,162	780	5.09	153
1934	2,342.75	2,217	1,400	943	5.15	183
1935	4,141.11	3,876	2,448	1,693	6.15	275
1936	5,438.85	5,083	3,210	2,229	6.24	357
1937	6,702.81	6,252	3,949	2,754	6.34	434
1938	5,720.24	5,325	3,363	2,357	6.46	365
1939	8,621.47	8,008	5,058	3,563	6.59	541
1940	4,869.01	4,511	2,849	2,020	6.74	300
1941	5,154.70	4,763	3,008	2,147	6.91	311
1942	1,733.22	1,582	999	734	7.91	93
1943	1,780.31	1,620	1,023	757	8.09	94
1944	1,697.53	1,540	973	725	8.29	87
1945	721.75	652	412	310	8.50	36
1946	2,441.77	2,199	1,389	1,053	8.72	121
1947	10,081.53	9,043	5,712	4,370	8.96	488
1948	7,815.31	6,981	4,409	3,406	9.21	370
1949	22,565.12	20,065	12,673	9,892	9.47	1,045
1950	4,986.12	4,413	2,787	2,199	9.75	226
1951	27,919.63	24,586	15,529	12,391	10.03	1,235
1952	23,110.91	20,245	12,787	10,324	10.33	999
1953	17,334.22	15,102	9,538	7,796	10.64	733
1954	26,512.99	22,966	14,505	12,008	10.97	1,095
1955	22,209.80	19,123	12,078	10,132	11.30	897
1956	36,475.89	31,209	19,712	16,764	11.65	1,439
1957	51,913.21	44,126	27,870	24,043	12.00	2,004
1958	62,204.77	52,513	33,167	29,038	12.37	2,347
1959	79,534.91	66,666	42,106	37,429	12.74	2,938
1960	80,001.55	66,561	42,040	37,962	13.12	2,893
1961	76,758.70	63,372	40,026	36,733	13.52	2,717
1962	57,149.04	46,805	29,562	27,587	13.92	1,982
1963	85,378.71	69,345	43,798	41,581	14.34	2,900
1964	71,010.24	57,177	36,113	34,897	14.76	2,364
1965	105,397.01	84,107	53,122	52,275	15.19	3,441
1966	107,657.38	85,114	53,758	53,899	15.63	3,448
1967	134,556.35	105,358	66,544	68,012	16.07	4,232
1968	131,158.78	101,674	64,217	66,942	16.53	4,050

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1969	128,543.00	98,618	62,287	66,256	16.99	3,900
1970	124,014.73	94,127	59,451	64,564	17.46	3,698
1971	163,654.40	123,723	78,144	85,510	17.43	4,906
1972	172,512.52	128,919	81,425	91,088	17.92	5,083
1973	229,806.15	169,689	107,176	122,630	18.42	6,657
1974	310,947.65	226,774	143,231	167,717	18.93	8,860
1975	307,853.02	221,654	139,997	167,856	19.44	8,635
1976	205,396.73	145,934	92,172	113,225	19.97	5,670
1977	299,722.85	210,046	132,665	167,058	20.49	8,153
1978	460,000.09	317,814	200,732	259,268	21.03	12,328
1979	532,498.55	362,525	228,971	303,528	21.57	14,072
1980	458,704.89	307,562	194,256	264,449	22.11	11,961
1981	271,561.47	180,425	113,957	157,604	22.23	7,090
1982	427,675.02	279,528	176,550	251,125	22.79	11,019
1983	561,052.95	360,533	227,713	333,340	23.36	14,270
1984	556,745.96	351,529	222,026	334,720	23.94	13,982
1985	592,669.35	367,455	232,085	360,584	24.52	14,706
1986	765,675.43	465,837	294,223	471,452	25.10	18,783
1987	836,826.42	499,251	315,327	521,499	25.69	20,300
1988	890,464.87	523,860	330,871	559,594	25.89	21,614
1989	1,109,700.09	639,187	403,711	705,989	26.50	26,641
1990	1,171,883.50	660,356	417,082	754,802	27.11	27,842
1991	981,212.21	540,452	341,350	639,862	27.73	23,075
1992	1,345,462.07	723,724	457,105	888,357	28.35	31,335
1993	1,184,551.32	621,653	392,637	791,914	28.98	27,326
1994	1,563,970.67	804,819	508,325	1,055,646	29.24	36,103
1995	1,703,769.13	853,588	539,127	1,164,642	29.88	38,977
1996	1,614,443.49	786,557	496,790	1,117,653	30.52	36,620
1997	1,744,693.79	825,589	521,443	1,223,251	31.17	39,244
1998	1,616,549.49	746,361	471,402	1,145,147	31.48	36,377
1999	2,077,308.87	928,973	586,740	1,490,569	32.14	46,377
2000	1,252,514.84	541,713	342,147	910,368	32.80	27,755
2001	1,713,564.24	719,697	454,561	1,259,003	33.14	37,990
2002	1,598,772.60	647,183	408,761	1,190,012	33.82	35,187
2003	2,141,303.67	833,824	526,644	1,614,660	34.50	46,802
2004	2,202,389.33	827,878	522,889	1,679,500	34.87	48,165
2005	207,229.55	74,603	47,119	160,111	35.56	4,503
2006	5,677,378.69	1,963,238	1,239,983	4,437,396	35.95	123,432
2007	3,180,321.44	1,047,598	661,664	2,518,657	36.64	68,741
2008	4,264,328.78	1,341,131	847,060	3,417,269	37.05	92,234
2009	4,636,487.21	1,379,819	871,495	3,764,992	37.76	99,708

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2010	4,234,532.40	1,194,138	754,219	3,480,313	38.19	91,132
2011	3,530,141.06	939,018	593,085	2,937,056	38.63	76,030
2012	4,631,038.43	1,149,887	726,270	3,904,768	39.36	99,207
2013	5,226,134.49	1,210,373	764,473	4,461,661	39.81	112,074
2014	4,639,834.24	995,244	628,597	4,011,237	40.28	99,584
2015	7,710,209.89	1,518,911	959,346	6,750,864	40.76	165,625
2016	7,730,712.84	1,391,528	878,891	6,851,822	41.00	167,118
2017	6,037,975.73	975,737	616,277	5,421,699	41.50	130,643
2018	5,480,713.71	786,482	496,743	4,983,971	41.78	119,291
2019	7,212,456.83	900,115	568,513	6,643,944	42.08	157,888
2020	7,559,288.66	797,505	503,705	7,055,584	42.39	166,445
2021	7,719,413.89	663,870	419,301	7,300,113	42.51	171,727
2022	11,021,495.38	727,419	459,439	10,562,056	42.45	248,812
2023	13,912,897.23	631,646	398,948	13,513,949	42.05	321,378
2024	13,795,218.63	331,085	209,113	13,586,106	40.67	334,057
2025	6,343,632.32	40,599	25,643	6,317,989	38.51	164,061
9999	9,073,018.53-	2,053,268-	1,297,440-	7,775,579-		206,203-
	160,377,896.39	36,294,288	22,934,002	137,443,894		3,644,920

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7 2.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	8,614.50	8,184	5,155	3,460	1.00	3,460
2007	90,026.71	81,024	51,035	38,992	2.00	19,496
2008	76,984.00	65,436	41,217	35,767	3.00	11,922
2010	10,963.48	8,223	5,179	5,784	5.00	1,157
2011	38,981.20	27,287	17,187	21,794	6.00	3,632
2012	132,651.96	86,224	54,310	78,342	7.00	11,192
2013	475,451.73	285,271	179,686	295,766	8.00	36,971
2014	1,428,108.53	785,460	494,743	933,366	9.00	103,707
2015	109,681.98	54,841	34,543	75,139	10.00	7,514
2016	155,630.75	70,034	44,113	111,518	11.00	10,138
2017	87,557.93	35,023	22,060	65,498	12.00	5,458
2018	2,016,609.34	705,813	444,575	1,572,034	13.00	120,926
2019	1,190,614.34	357,184	224,982	965,632	14.00	68,974
2020	278,241.94	69,560	43,814	234,428	15.00	15,629
2021	572,409.56	114,482	72,109	500,301	16.00	31,269
2022	1,036,826.95	155,524	97,961	938,866	17.00	55,227
2023	1,918,449.86	191,845	120,839	1,797,611	18.00	99,867
2024	190,861.15	9,543	6,011	184,850	19.00	9,729
2025	217,771.10	2,722	1,714	216,057	19.75	10,940
	10,036,437.01	3,113,680	1,961,233	8,075,204		627,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 6.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	1,362,117.37	1,362,117	1,362,117			
2021	2,215,572.58	1,772,458	1,011,533	1,204,040	1.00	1,204,040
2022	5,341,454.29	3,204,873	1,829,005	3,512,449	2.00	1,756,224
2023	6,895,270.92	2,758,108	1,574,039	5,321,232	3.00	1,773,744
2024	3,542,959.66	708,592	404,390	3,138,570	4.00	784,642
2025	1,495,632.58	74,782	42,678	1,452,955	4.75	305,885
	20,853,007.40	9,880,930	6,223,762	14,629,245		5,824,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 27.93

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2020	12,061,689.43	12,061,689	12,061,689			
2021	14,328,908.45	11,463,127	5,629,489	8,699,419	1.00	8,699,419
2022	14,630,870.21	8,778,522	4,311,091	10,319,779	2.00	5,159,890
2023	21,748,790.72	8,699,516	4,272,292	17,476,499	3.00	5,825,500
2024	11,417,129.55	2,283,426	1,121,380	10,295,750	4.00	2,573,938
2025	18,871,328.06	943,566	463,381	18,407,947	4.75	3,875,357
	93,058,716.42	44,229,846	27,859,322	65,199,394		26,134,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 28.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	481,376.73	481,377	481,377			
2015	58,280.82	58,281	58,281			
2018	157,049.62	109,935	130,495-	287,545	3.00	95,848
	696,707.17	649,593	409,163	287,544		95,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 13.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	58.00	58	58			
2002	7,004.57	7,005	7,005			
2003	8,143.20	8,143	8,143			
2004	6,976.14	6,976	6,976			
2005	2,898.04	2,898	2,898			
2010	28,145.00	28,145	28,145			
2011	33,799.00	33,799	33,799			
2012	16,328.00	16,328	16,328			
2013	6,843.00	6,843	6,843			
2014	8,903.00	8,903	8,903			
2015	4,000.00	4,000	4,000			
2016	21,390.00	19,251	14,675-	36,065	1.00	36,065
2019	9,454.95	5,673	4,324-	13,779	4.00	3,445
2021	10,607.55	4,243	3,234-	13,842	6.00	2,307
2023	17,799.81	3,560	2,714-	20,514	8.00	2,564
9999	354.00-	303-	191-	163-		86-
	181,996.26	155,522	97,960	84,036		44,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9 24.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,190	1,636	603	4.41	137
2025	36,010.43	1,080	1,485	34,525	8.08	4,273
	38,598.10	2,619	3,470	35,128		4,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 11.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,156.44	11,291	13,156			
2012	1,053,914.96	883,708	1,053,915			
2013	4,251,864.62	3,479,726	4,251,865			
2014	33,079.26	26,381	33,079			
2015	685,160.14	530,999	685,160			
2016	1,224,342.56	916,788	1,224,343			
2017	26,230.86	18,739	25,197	1,034	3.20	323
2018	2,042,645.52	1,364,079	1,834,181	208,465	3.48	59,904
2019	9,569,988.39	5,810,897	7,813,504	1,756,484	3.88	452,702
2020	8,395,547.43	4,462,233	6,000,050	2,395,497	4.41	543,197
2021	10,800,582.16	4,778,178	6,424,879	4,375,703	5.04	868,195
2022	9,759,732.47	3,340,756	4,492,080	5,267,652	5.76	914,523
2023	16,580,311.08	3,879,793	5,216,884	11,363,427	6.55	1,734,874
2024	10,310,190.14	1,227,944	1,651,130	8,659,060	7.40	1,170,143
2025	2,055,523.01	61,666	82,918	1,972,605	8.08	244,134
	76,802,269.04	30,793,178	40,802,341	35,999,928		5,987,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 7.80

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,190	58,209			
2011	4,000.00	3,433	4,000			
2012	90,370.79	75,776	90,371			
2013	2,819,782.74	2,307,710	2,819,783			
2014	411,274.47	327,991	411,274			
2016	2,478,954.18	1,856,241	2,478,954			
2017	2,326,634.81	1,662,148	2,275,130	51,505	3.20	16,095
2018	5,865,427.39	3,916,932	5,361,454	503,973	3.48	144,820
2019	8,314.30	5,048	6,910	1,404	3.88	362
2020	811,487.16	431,305	590,365	221,122	4.41	50,141
2021	229,580.55	101,566	139,023	90,558	5.04	17,968
2022	172,600.00	59,081	80,869	91,731	5.76	15,926
	15,276,635.39	10,804,421	14,316,342	960,293		245,312

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9 1.61

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,853	5,276			
2010	3,260.99	2,857	3,261			
2011	9,394.63	8,062	9,395			
2012	1,737,448.59	1,456,851	1,737,449			
2013	57,943.00	47,421	57,943			
2018	62,186.00	41,528	62,186			
2019	146,881.00	89,186	146,880			
	2,022,390.21	1,650,758	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1998	8,060.31	8,030	8,060			
1999	1,561.47	1,547	1,561			
2006	4,626.70	4,307	4,627			
2007	18,169.65	16,712	18,170			
2008	92,592.34	83,898	92,592			
2009	25,526.94	22,790	25,527			
2010	50,483.13	44,223	50,483			
2011	75,022.83	64,385	75,023			
2012	318,512.86	267,073	318,513			
2013	836,648.69	684,713	836,649			
2014	718,980.22	573,387	718,980			
2015	178,690.77	138,485	178,691			
2016	954,565.45	714,779	954,565			
2017	120,461.68	86,058	120,462			
2018	2,510,965.54	1,676,823	2,457,284	53,682	3.48	15,426
2019	787,130.82	477,946	700,401	86,730	3.88	22,353
2020	473,035.57	251,418	368,438	104,598	4.41	23,718
2021	78,210.92	34,601	50,706	27,505	5.04	5,457
2022	47,744.96	16,343	23,950	23,795	5.76	4,131
2023	129,695.53	30,349	44,474	85,222	6.55	13,011
2024	211,053.00	25,136	36,835	174,218	7.40	23,543
	7,642,782.41	5,224,046	7,087,034	555,748		107,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 1.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,009.93	909	649	361	2.00	180
2008	23,325.31	19,827	14,153	9,172	3.00	3,057
2014	61,104.50	33,607	23,989	37,116	9.00	4,124
2016	92,745.16	41,735	29,790	62,955	11.00	5,723
2017	48,514.27	19,406	13,852	34,662	12.00	2,888
2018	57,628.55	20,170	14,397	43,232	13.00	3,326
2019	88,222.86	26,467	18,893	69,330	14.00	4,952
2020	2,304.60	576	411	1,894	15.00	126
2021	12,195.19	2,439	1,741	10,454	16.00	653
2022	80,982.31	12,147	8,671	72,311	17.00	4,254
2023	1,757.57	176	125	1,633	18.00	91
2024	778.12	39	28	750	19.00	39
	470,568.37	177,498	126,699	343,869		29,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	34,935.00	34,935	34,935			
1998	12,500.00	12,500	12,500			
2002	947.22	947	947			
2005	94,573.53	94,574	94,574			
2006	289,695.96	275,211	233,984	55,712	1.00	55,712
2007	546,167.92	491,551	417,915	128,253	2.00	64,126
2008	241,902.08	205,617	174,815	67,087	3.00	22,362
2009	93,688.77	74,951	63,723	29,966	4.00	7,492
2010	678,599.35	508,950	432,708	245,891	5.00	49,178
2011	1,146,484.03	802,539	682,316	464,168	6.00	77,361
2012	2,333,413.40	1,516,719	1,289,510	1,043,903	7.00	149,129
2013	2,932,304.68	1,759,383	1,495,822	1,436,483	8.00	179,560
2014	1,032,543.71	567,899	482,826	549,718	9.00	61,080
2015	1,783,664.90	891,832	758,233	1,025,432	10.00	102,543
2016	4,210,304.65	1,894,637	1,610,814	2,599,491	11.00	236,317
2017	5,196,885.71	2,078,754	1,767,350	3,429,536	12.00	285,795
2018	2,736,699.82	957,845	814,357	1,922,343	13.00	147,873
2019	1,318,244.63	395,473	336,230	982,015	14.00	70,144
2020	4,357,645.66	1,089,411	926,214	3,431,432	15.00	228,762
2021	4,887,152.18	977,430	831,008	4,056,144	16.00	253,509
2022	6,454,617.93	968,193	823,154	5,631,464	17.00	331,263
2023	15,499,028.61	1,549,903	1,317,722	14,181,307	18.00	787,850
2024	9,255,642.48	462,782	393,456	8,862,186	19.00	466,431
2025	10,193,965.63	127,425	108,336	10,085,630	19.75	510,665
9999	61.00-	14-	12-	49-		3-
	75,331,546.85	17,739,447	15,103,437	60,228,110		4,087,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 5.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,713.32	2,713	2,713			
2005	6,117.97	6,118	6,118			
2006	128,711.88	122,276	66,062	62,650	1.00	62,650
2007	103,111.94	92,801	50,137	52,975	2.00	26,488
2008	48,086.76	40,874	22,083	26,004	3.00	8,668
2009	196,304.71	157,044	84,846	111,459	4.00	27,865
2010	107,001.34	80,251	43,357	63,644	5.00	12,729
2011	204,682.14	143,277	77,408	127,274	6.00	21,212
2012	88,334.29	57,417	31,021	57,313	7.00	8,188
2013	28,609.66	17,166	9,274	19,336	8.00	2,417
2014	57,772.94	31,775	17,167	40,606	9.00	4,512
2015	24,757.59	12,379	6,688	18,070	10.00	1,807
2016	47,552.75	21,399	11,561	35,992	11.00	3,272
2017	94,878.08	37,951	20,504	74,374	12.00	6,198
2018	291,357.49	101,975	55,094	236,263	13.00	18,174
2019	167,806.34	50,342	27,198	140,608	14.00	10,043
2020	212,824.35	53,206	28,745	184,079	15.00	12,272
2021	110,412.37	22,082	11,930	98,482	16.00	6,155
2022	117,072.96	17,561	9,488	107,585	17.00	6,329
2023	258,044.10	25,804	13,941	244,103	18.00	13,561
2024	197,044.32	9,852	5,322	191,722	19.00	10,091
2025	53,815.26	673	364	53,451	19.75	2,706
	2,547,012.56	1,104,936	601,021	1,945,992		265,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,709	1,722			
1985	16,792.81	16,524	16,793			
1986	14,013.50	13,663	13,897	116	1.00	116
1987	4,748.59	4,583	4,661	88	1.37	64
1988	10,221.10	9,795	9,962	259	1.61	161
1989	13,115.87	12,418	12,630	486	2.02	241
1990	9,498.15	8,909	9,061	437	2.31	189
1991	12,096.57	11,228	11,420	677	2.63	257
1992	18,034.45	16,545	16,828	1,206	2.97	406
1993	77,817.09	70,720	71,929	5,888	3.21	1,834
1994	142,750.50	127,890	130,076	12,674	3.60	3,521
1995	148,235.10	131,188	133,430	14,805	3.90	3,796
1996	79,553.28	69,673	70,864	8,689	4.11	2,114
1997	41,095.55	35,441	36,047	5,049	4.47	1,130
1998	55,083.04	46,848	47,649	7,434	4.75	1,565
1999	255,047.45	213,526	217,176	37,871	5.06	7,484
2001	45,944.17	37,049	37,682	8,262	5.76	1,434
2002	104,174.99	82,423	83,832	20,343	6.07	3,351
2003	170,236.10	131,831	134,085	36,151	6.41	5,640
2004	19,131.90	14,504	14,752	4,380	6.70	654
2005	33,181.89	24,555	24,975	8,207	7.03	1,167
2006	13,570.69	9,772	9,939	3,632	7.39	491
2007	5,629.80	3,942	4,009	1,621	7.71	210
2008	47,316.03	32,175	32,725	14,591	8.00	1,824
2009	85,341.82	55,984	56,941	28,401	8.39	3,385
2010	16,615.93	10,518	10,698	5,918	8.70	680
2011	34,410.00	20,908	21,265	13,145	9.04	1,454
2012	21,347.57	12,377	12,589	8,759	9.42	930
2013	21,465.79	11,823	12,025	9,441	9.79	964
2014	100,707.30	52,398	53,294	47,413	10.14	4,676

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	25,467	25,902	26,392	10.53	2,506
2016	126,868.88	57,319	58,299	68,570	10.92	6,279
2017	26,612.95	11,028	11,216	15,397	11.31	1,361
2018	292,687.82	109,612	111,486	181,202	11.69	15,501
2019	13,003.54	4,315	4,389	8,615	12.08	713
2022	53,275.45	9,797	9,964	43,311	13.31	3,254
2024	2,433.40	161	164	2,269	14.08	161
2025	805,604.26	13,776	14,011	791,593	14.37	55,086
	3,021,112.26	1,551,827	1,577,820	1,443,292		134,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,141.00	2,141	2,141			
1985	51.00	51	51			
1990	705.00	705	705			
2011	258.22	241	210	48	1.00	48
2012	6,943.86	6,018	5,248	1,696	2.00	848
2013	272,799.42	218,240	190,320	82,479	3.00	27,493
2015	17,452.26	11,635	10,147	7,305	5.00	1,461
2016	35,790.32	21,474	18,727	17,063	6.00	2,844
2018	11,496.50	5,365	4,679	6,818	8.00	852
2019	417,135.37	166,854	145,508	271,627	9.00	30,181
2020	242,215.01	80,738	70,409	171,806	10.00	17,181
2021	421,611.93	112,431	98,048	323,564	11.00	29,415
2022	647,981.81	129,596	113,017	534,965	12.00	44,580
2023	1,592,272.70	212,298	185,138	1,407,135	13.00	108,241
2024	590,418.12	39,363	34,327	556,091	14.00	39,721
2025	1,434,193.99	23,908	20,849	1,413,345	14.75	95,820
9999	169,789.89-	30,748-	26,825-	142,965-		11,890-
	5,523,676.62	1,000,310	872,699	4,650,978		386,795

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 7.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	1,083.00	1,083	1,083			
2011	18,194.10	16,981	14,814	3,380	1.00	3,380
2012	39,624.20	34,341	29,959	9,665	2.00	4,832
2013	721,836.04	577,469	503,774	218,062	3.00	72,687
2014	57,153.31	41,912	36,563	20,590	4.00	5,148
2015	3,007.59	2,005	1,749	1,259	5.00	252
2017	75,197.83	40,105	34,987	40,211	7.00	5,744
2018	602,810.61	281,314	245,414	357,397	8.00	44,675
2019	761,373.17	304,549	265,684	495,689	9.00	55,077
2020	1,640,804.93	546,930	477,133	1,163,672	10.00	116,367
2021	2,131,641.07	568,445	495,902	1,635,739	11.00	148,704
2022	1,550,008.12	310,002	270,440	1,279,568	12.00	106,631
2023	1,801,372.96	240,177	209,527	1,591,846	13.00	122,450
2024	1,095,164.37	73,015	63,697	1,031,467	14.00	73,676
2025	439,347.24	7,324	6,389	432,958	14.75	29,353
	10,938,618.54	3,045,652	2,657,115	8,281,504		788,976

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.21

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	92,829.11	92,829	92,829			
2016	711,702.32	640,532	555,835	155,867	1.00	155,867
2017	318,372.46	254,698	221,020	97,352	2.00	48,676
2018	760,200.33	532,140	461,776	298,424	3.00	99,475
2019	64,999.04	38,999	33,842	31,157	4.00	7,789
2020	577,226.33	288,613	250,450	326,776	5.00	65,355
2021	304,242.62	121,697	105,605	198,638	6.00	33,106
2022	953,204.19	285,961	248,149	705,055	7.00	100,722
2023	1,878,490.11	375,698	326,021	1,552,469	8.00	194,059
2024	29,855.29	2,986	2,591	27,264	9.00	3,029
2025	52,541.54	1,314	1,140	51,402	9.75	5,272
	5,743,663.34	2,635,467	2,299,258	3,444,405		713,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.8 12.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	11,214.16	11,214	11,214			
2016	21,782.06	19,604	16,894	4,888	1.00	4,888
2017	35,766.67	28,613	24,657	11,110	2.00	5,555
2018	66,703.59	46,693	40,238	26,466	3.00	8,822
2020	63,300.51	31,650	27,274	36,027	5.00	7,205
2022	24,688.05	7,406	6,382	18,306	7.00	2,615
	223,455.04	145,180	126,659	96,796		29,085

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 13.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	3,700.00	3,700	3,700			
1981	1,223.38	1,223	1,223			
1985	885.10	885	885			
1987	1,255.00	1,255	1,255			
1991	248.00	248	248			
1995	20,000.00	20,000	20,000			
1998	37,475.05	37,475	37,475			
1999	500.00	500	500			
2000	2,287.73	2,288	2,288			
2001	1,124,164.98	1,079,198	899,227	224,938	1.00	224,938
2002	237,394.60	218,403	181,981	55,414	2.00	27,707
2003	269,249.53	236,940	197,427	71,823	3.00	23,941
2004	589,851.03	495,475	412,848	177,003	4.00	44,251
2005	363,169.88	290,536	242,085	121,085	5.00	24,217
2006	32,215.49	24,484	20,401	11,814	6.00	1,969
2008	148,764.62	101,160	84,290	64,475	8.00	8,059
2009	15,603.42	9,986	8,321	7,282	9.00	809
2010	25,913.81	15,548	12,955	12,959	10.00	1,296
2011	67,243.18	37,656	31,376	35,867	11.00	3,261
2012	211,045.21	109,744	91,443	119,602	12.00	9,967
2013	1,921,577.23	922,357	768,542	1,153,035	13.00	88,695
2014	304,208.62	133,852	111,530	192,679	14.00	13,763
2015	242,341.45	96,937	80,772	161,569	15.00	10,771
2016	777,191.88	279,789	233,131	544,061	16.00	34,004
2017	546,849.76	174,992	145,810	401,040	17.00	23,591
2018	1,210,058.27	338,816	282,314	927,744	18.00	51,541
2019	736,997.02	176,879	147,382	589,615	19.00	31,032
2020	6,328,792.35	1,265,758	1,054,676	5,274,116	20.00	263,706
2021	4,955,441.76	792,871	660,650	4,294,792	21.00	204,514
2022	7,313,707.05	877,645	731,286	6,582,421	22.00	299,201
2023	584,153.05	46,732	38,939	545,214	23.00	23,705
2024	90,855.29	3,634	3,028	87,827	24.00	3,659
2025	4,030.37	40	33	3,997	24.75	161
9999	4,085.00-	1,131-	944-	3,141-		206-
	28,164,309.11	7,795,875	6,507,077	21,657,232		1,418,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 5.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,142	5,105	738	3.00	246
2004	20,479.05	17,202	17,079	3,400	4.00	850
2006	12,840.00	9,758	9,688	3,152	6.00	525
2007	694,887.82	500,319	496,739	198,149	7.00	28,307
2015	1,357.57	543	539	819	15.00	55
2019	52,243.29	12,538	12,448	39,795	19.00	2,094
2020	7,924.33	1,585	1,574	6,350	20.00	318
	795,575.13	547,087	543,172	252,403		32,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 4.07

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
303.61			4,483.73	4,483.73
304.15	549,086.47	577,956.65	210.38	577,746.27-
304.20	8,384.32	71,775.96		71,775.96-
304.30	409,196.21	788,178.99		788,178.99-
304.61	35,517.97	12,850.31		12,850.31-
304.62	72,882.00	8.81-		8.81
304.63		23.48		23.48-
305.00		24,577.59		24,577.59-
306.00	4,621.01	6,896.40		6,896.40-
307.00	44,317.44	42,111.55		42,111.55-
310.00	8,443.54	3,593.30		3,593.30-
311.00	482,184.81	248,120.57		248,120.57-
320.00	1,647,036.23	695,879.64	214.05-	696,093.69-
320.30	146,562.96	76,375.47		76,375.47-
330.00	316,910.67	1,196,558.00		1,196,558.00-
331.00	32,399,513.98	12,998,210.71	25,703.04	12,972,507.67-
333.00	1,279,015.58	2,528,314.54		2,528,314.54-
334.00	4,974,584.57	1,486,703.66	42,569.41	1,444,134.25-
335.00	1,427,031.44	1,720,769.32	3,093.12	1,717,676.20-
340.00	12,731,491.25	23,848.17	613.87	23,234.30-
341.00	203,634.46	97,003.97	456,214.35	359,210.38
342.00	13,022.51	122.40		122.40-
343.00	191,196.62	50,715.40	3,000.00	47,715.40-
344.00	39,028.26	13,845.30		13,845.30-
345.00	681.55			
346.00	950,181.45	44,631.89		44,631.89-
347.00	145,584.81	16,130.65		16,130.65-
348.00	823.15			
	58,080,933.26	22,725,185.11	535,673.85	22,189,511.26-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	20,254.74			
303.61			4,483.73-	4,483.73-
304.15	126,490.86	666,811.69		666,811.69-
304.20	2,974.34	37,171.02		37,171.02-
304.30	496,969.98	137,849.62		137,849.62-
304.61		1,346.07	4,483.73	3,137.66
304.62		18,876.94		18,876.94-
305.00	10,586.76	467.17		467.17-
306.00	507.53	450.15		450.15-
307.00	36,953.56	5,700.51		5,700.51-
311.00	270,914.29	193,743.82		193,743.82-
320.00	2,230,482.23	890,085.40		890,085.40-
320.30	33,915.10	1,370.70		1,370.70-
320.37	10,486.03			
330.00	256,778.51	1,561,680.99		1,561,680.99-
331.00	15,748,750.26	8,196,453.86	282,490.53	7,913,963.33-
333.00	7,520,801.90	2,681,541.01	1,799.10	2,679,741.91-
334.00	5,495,660.10	1,021,270.85	331,737.56	689,533.29-
335.00	2,860,930.58	1,074,172.62	11,562.11	1,062,610.51-
340.00	35,664,062.09	78,720.20	325.05	78,395.15-
341.00		16,299.55-	219,365.56	235,665.11
343.00	162,936.71	40,863.25		40,863.25-
344.00		5,126.37		5,126.37-
346.00	738,074.13	49,301.95		49,301.95-
347.00	203,387.56	8,339.46		8,339.46-
348.00	5,662.47			
	71,897,579.73	16,655,044.10	847,279.91	15,807,764.19-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-
TOTAL	358,323,983.33	141,332,517.39	2,974,788.97	138,357,728.42-

VOLUME 11

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 11-B - DEPRECIATION STUDY

WATER OPERATIONS
AS OF JUNE 30, 2026

EXHIBIT NO. 11-B - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2026

Exhibit No. 11-B
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-B
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Assistant Project Manager

JJS:mle
084761.100

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Pennsylvania-American Water Company (the Company) as applied to water plant in service as of June 30, 2026. The study results include annual depreciation rates and amounts for regulatory reporting. The regulatory rates and amounts are based on the straight line remaining life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current water plant in service.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates; Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation; and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line remaining life method using the equal life group procedure. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages of plant in service and the estimated service life characteristics of each depreciable group.

Service Life Estimates

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the water utility industry, and comparisons

of the service life estimates from our studies of other water utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for water plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and estimates of future experience yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through December 2021 from the property records of the Company. This represents the last service life study approved. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years through 2021 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting customer advances, contributions in aid of construction and excluded property.

The excluded property consists of: (1) a portion of the cost of the White Deer filter plant excluded pursuant to the Commission's Order at R-832511 adopted July 20, 1984 in the amount of $942,914; (2) the cost of utility plant in the Berwick District excluded in compliance with recommendations made by the Commission Bureau of Audits in a continuing property records audit completed in 1989 in the amount of $180,764; and (3) an exclusion to reflect the removal of contractor retention balances from amounts on which an Allowance for Funds Used During Construction was calculated in the amount of $434,336 pursuant to the Commission's Order at R-932670 adopted July 21, 1994.

The development of net original cost by plant account is set forth in Table 1 on pages V-5 and V-6.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

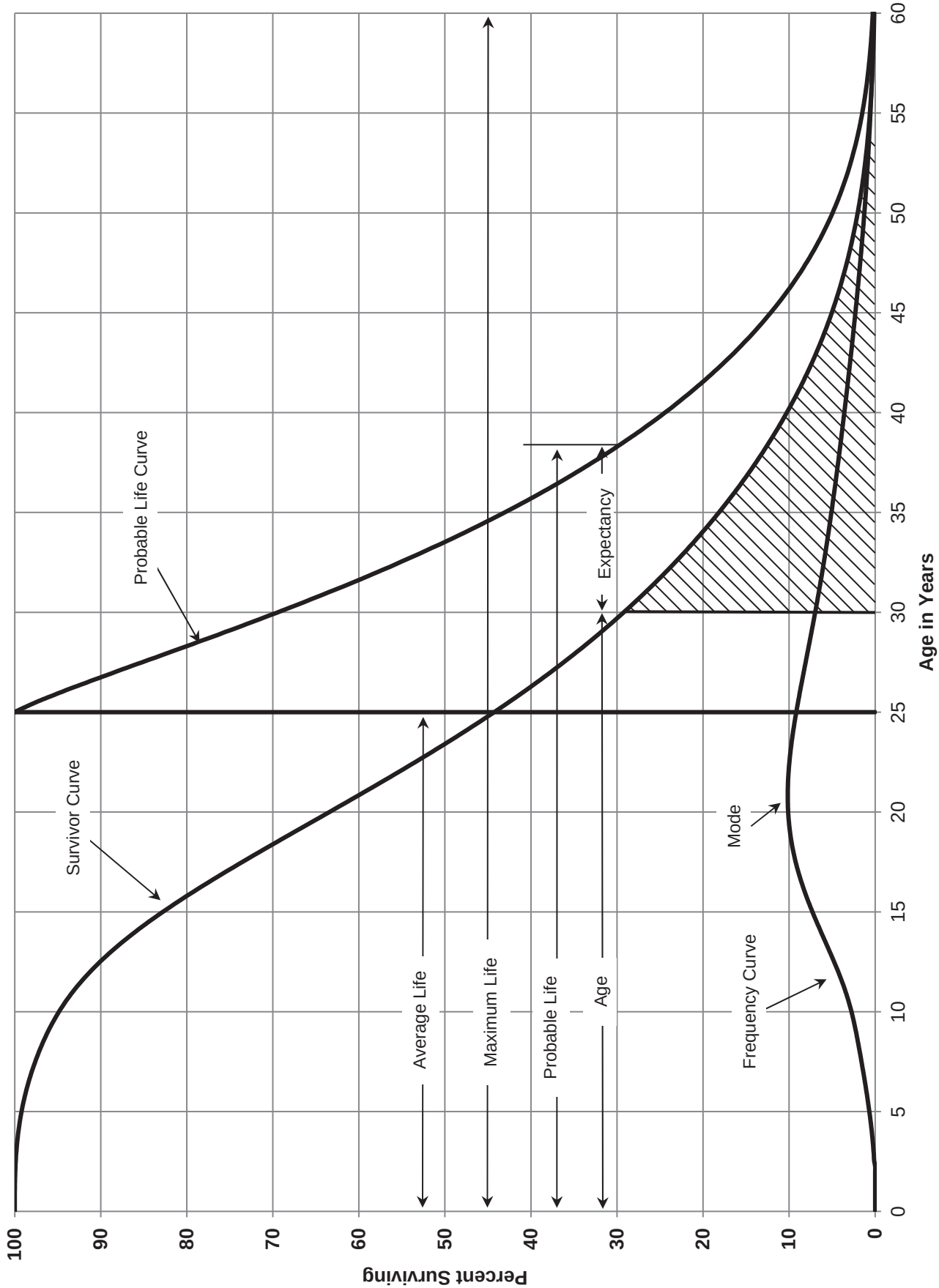


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

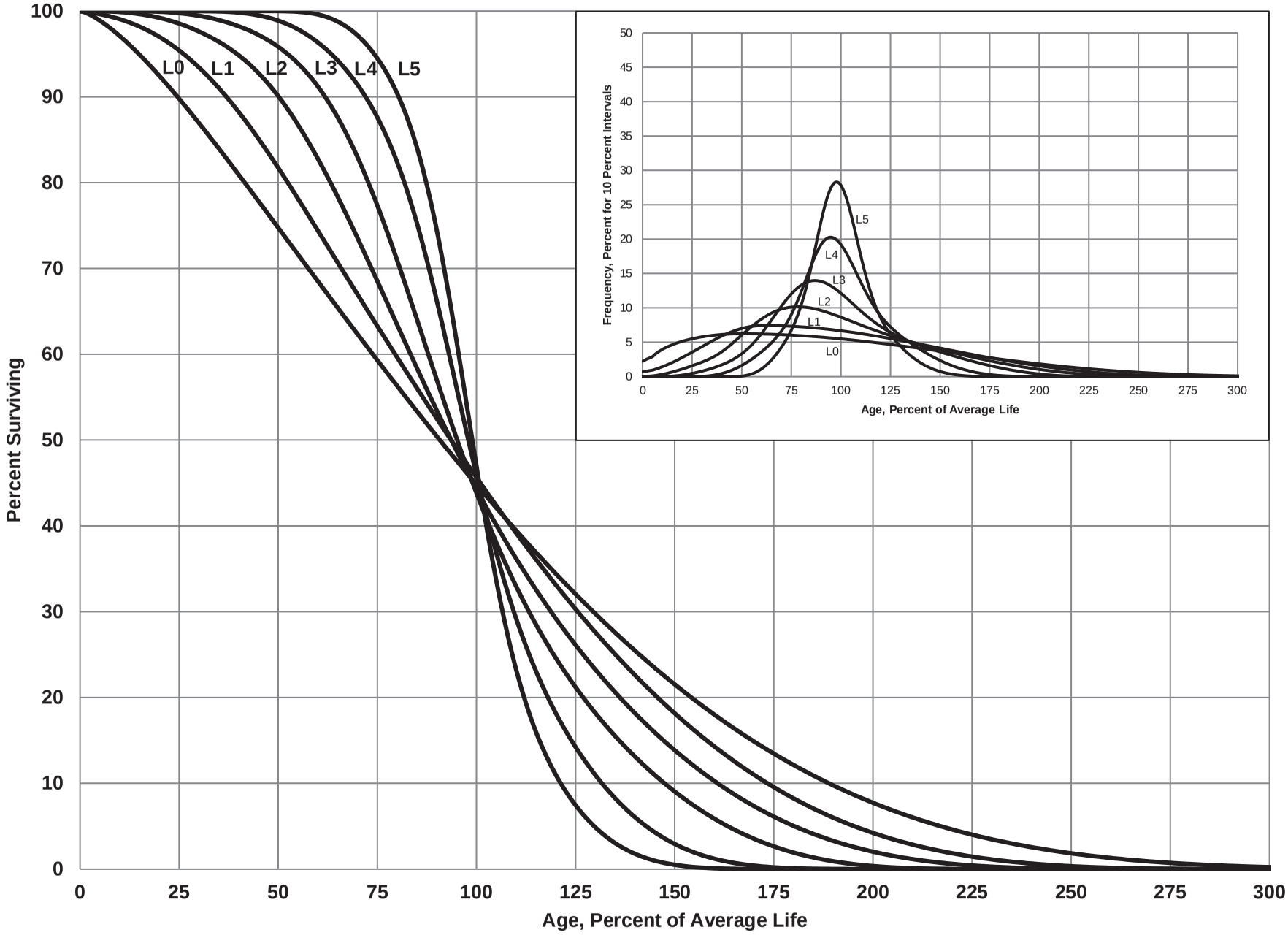


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

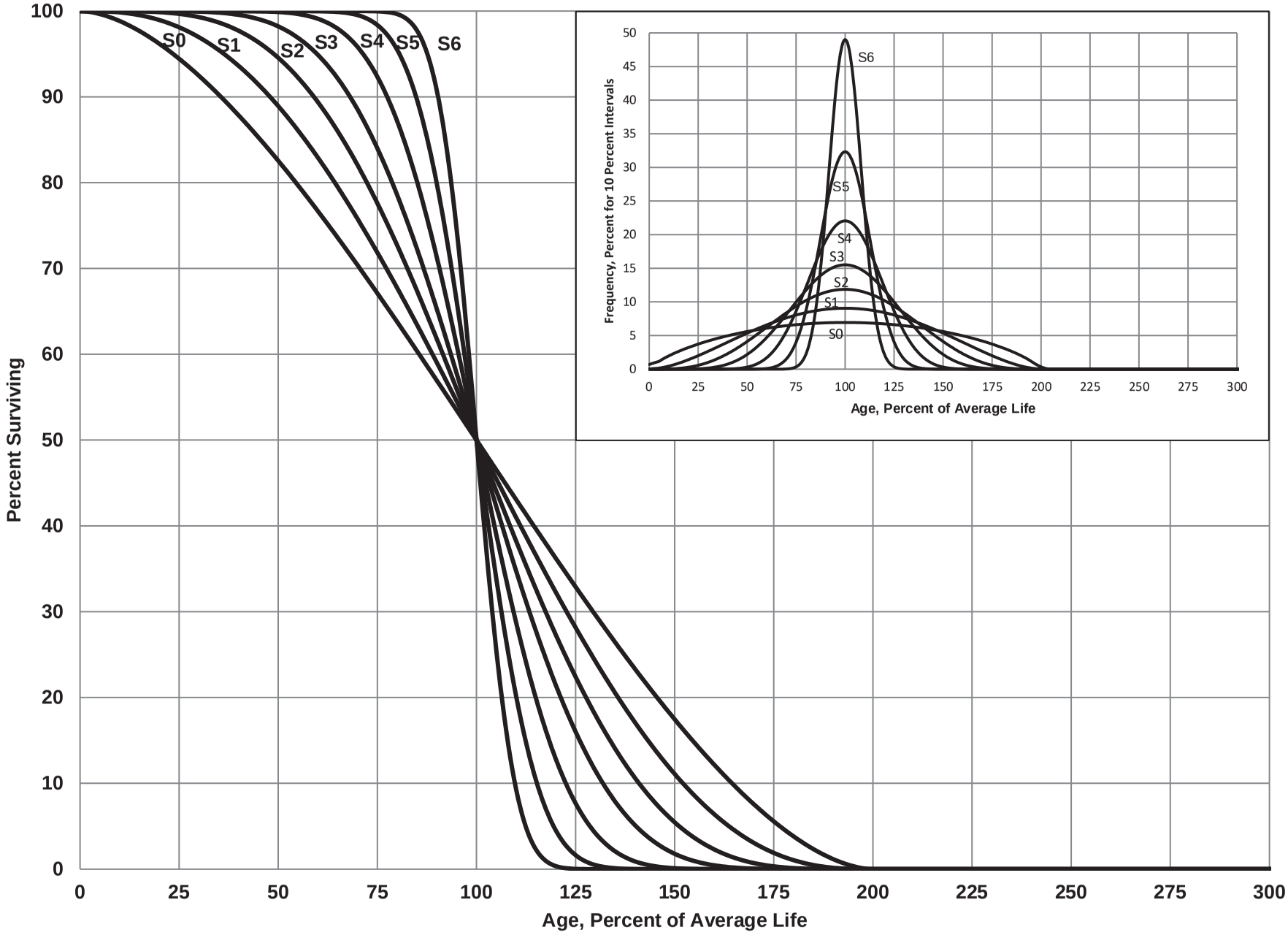


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

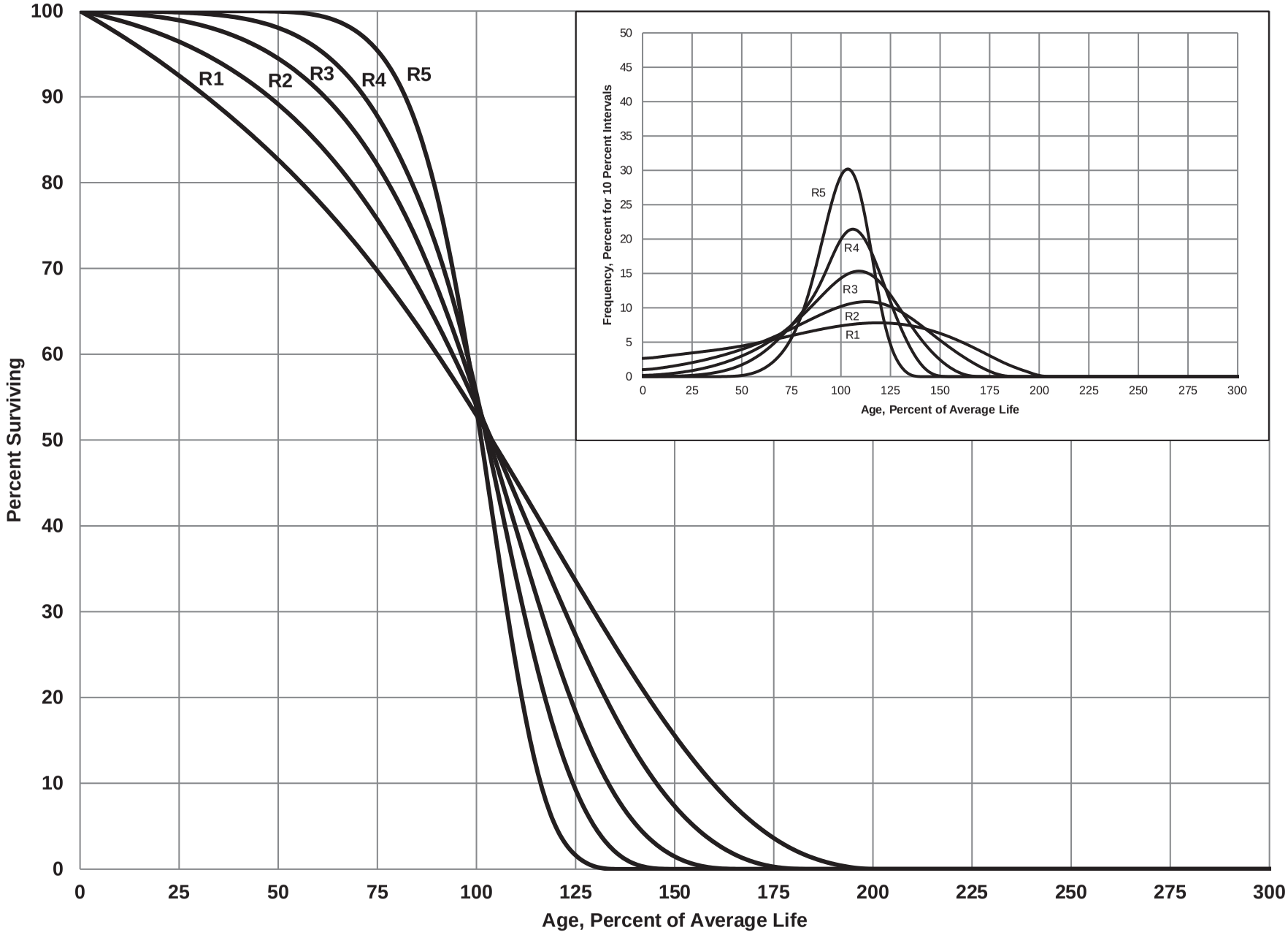


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

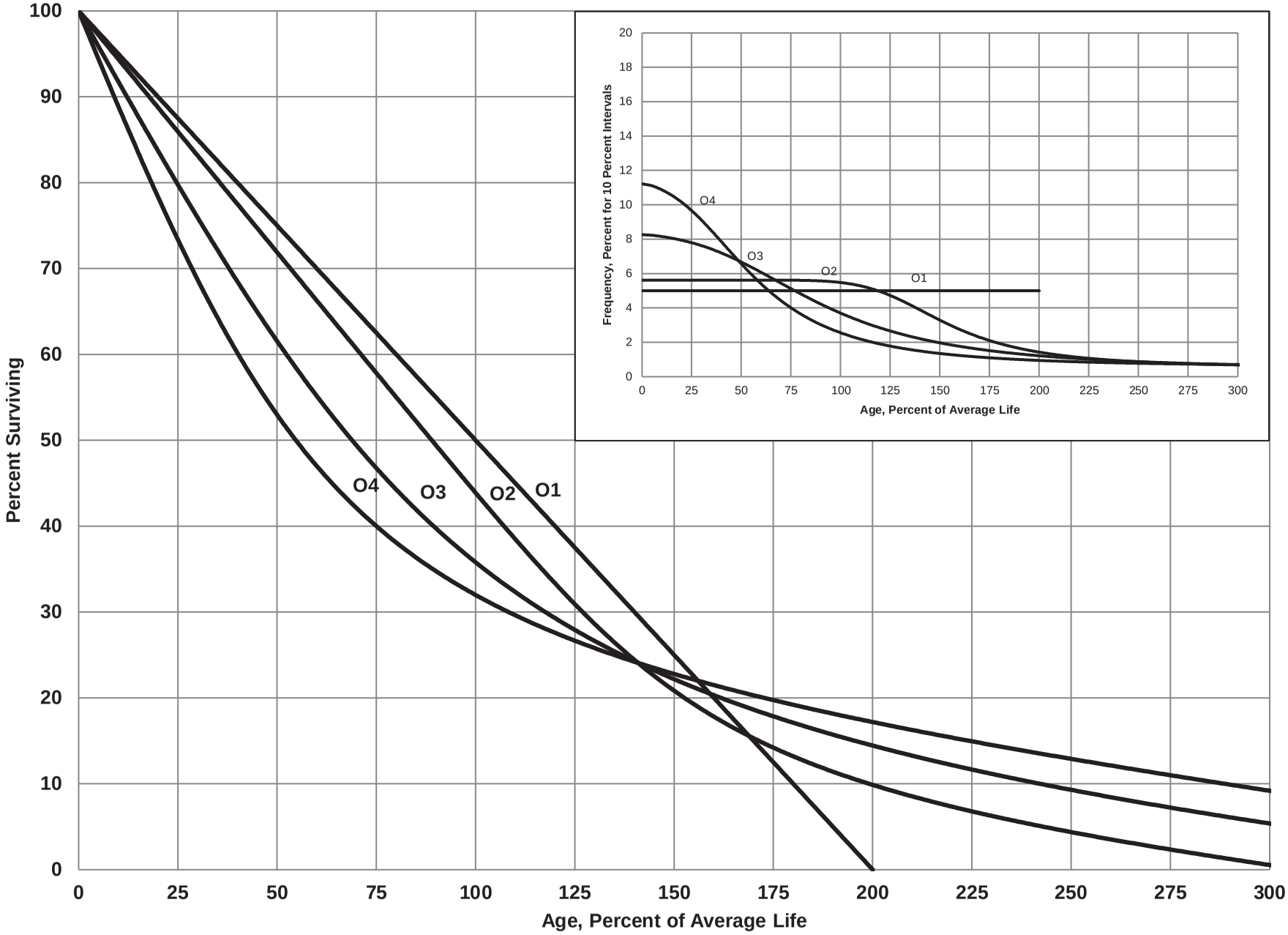


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024

Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

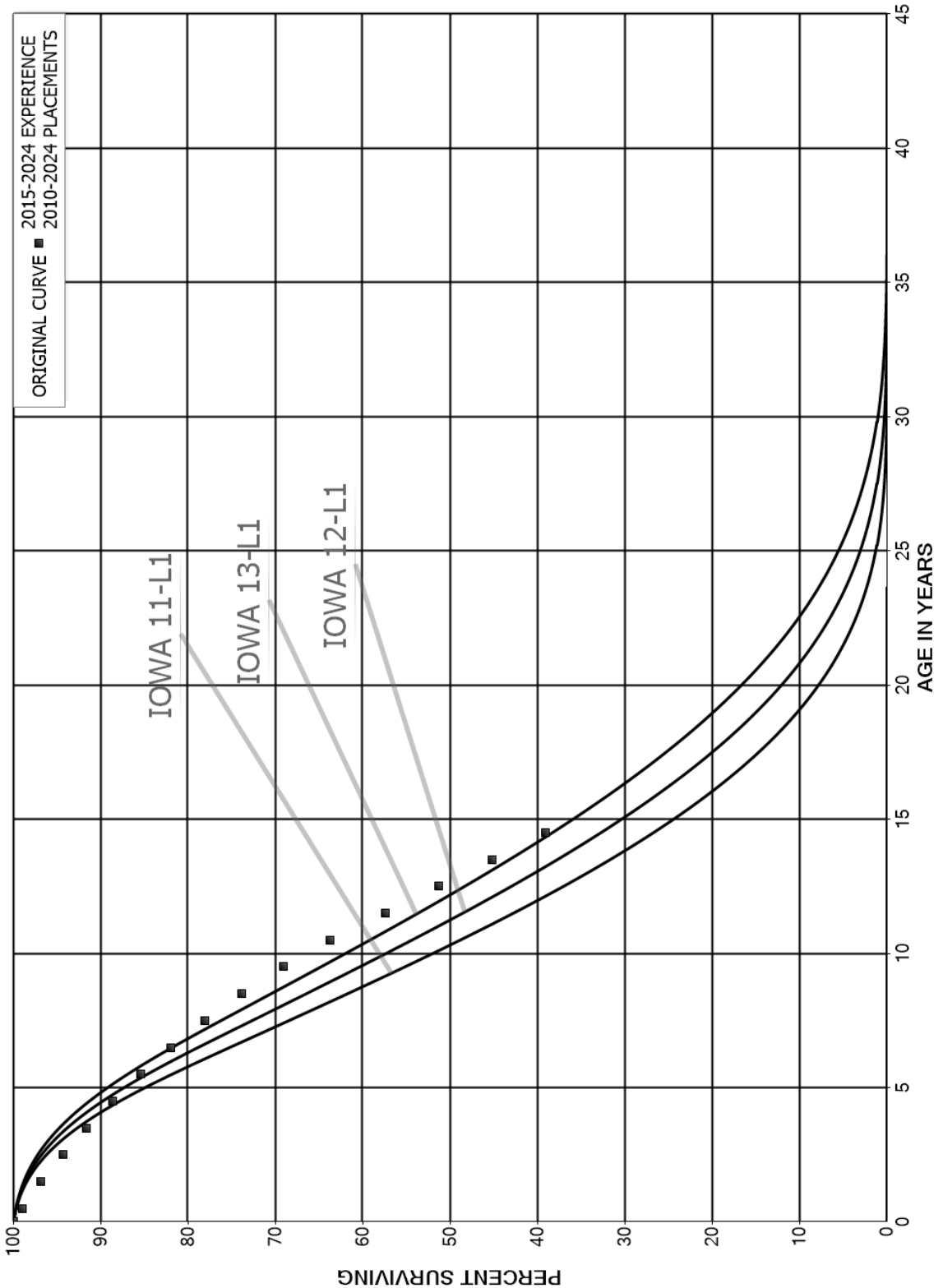


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

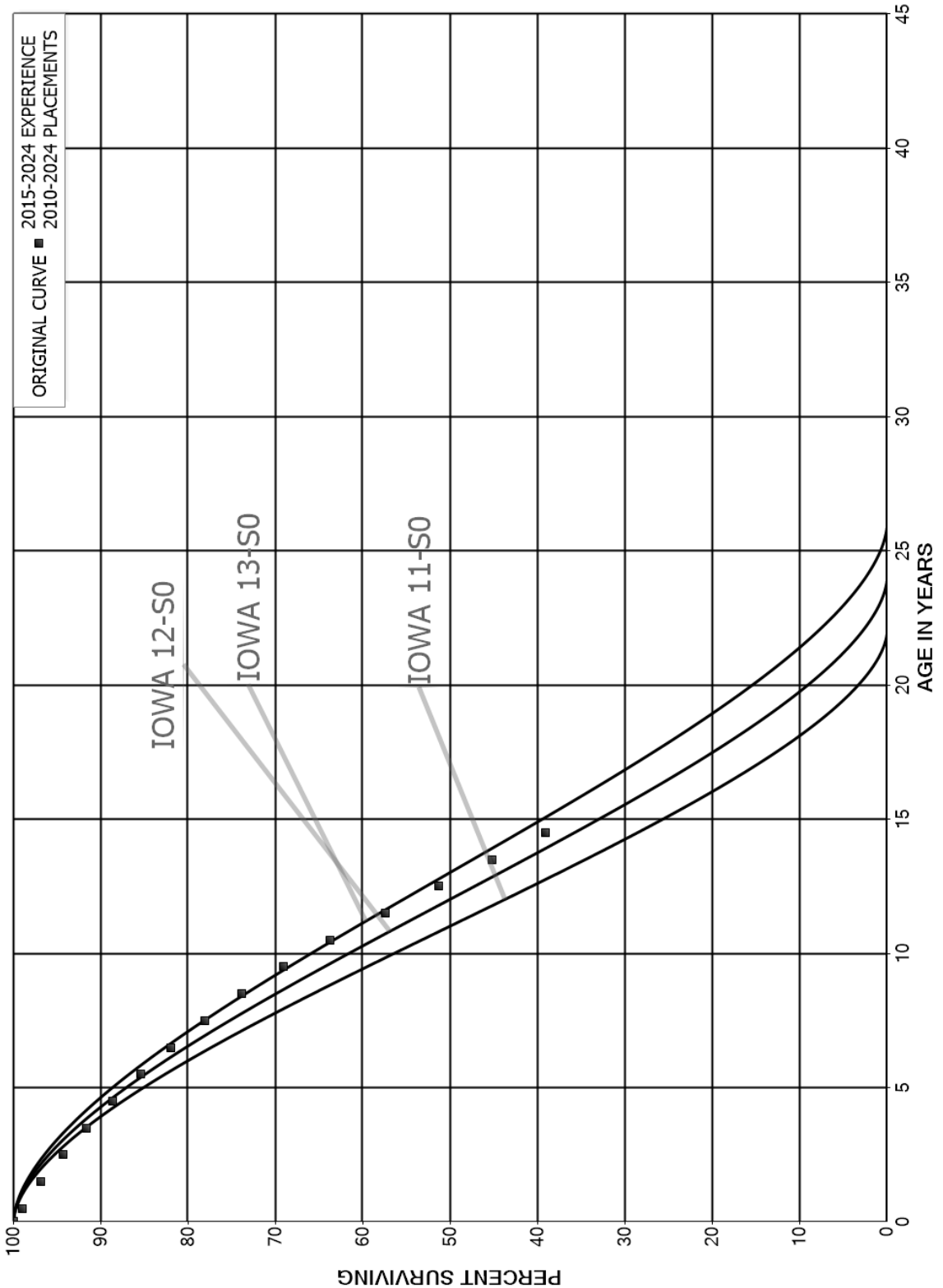


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

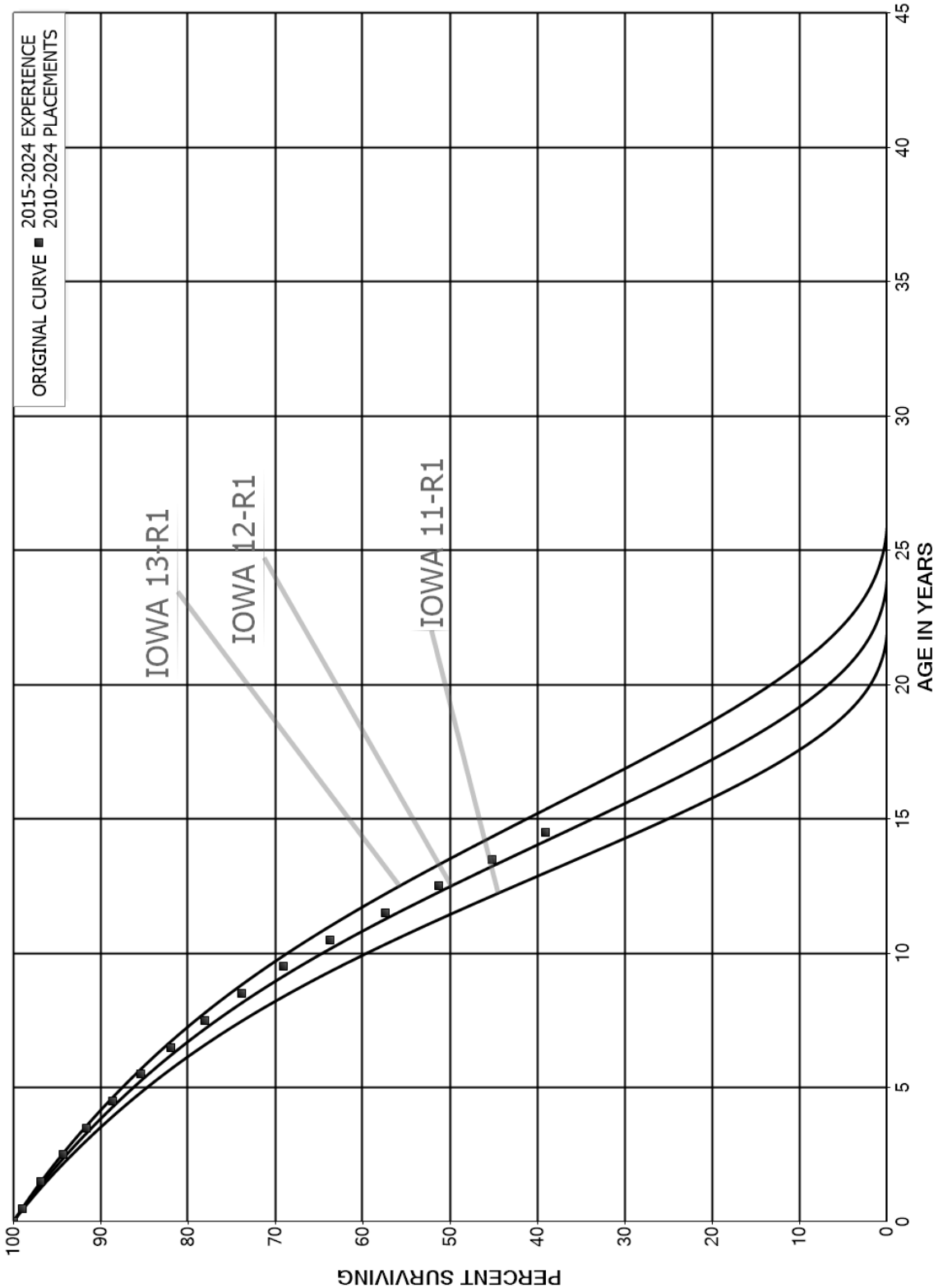
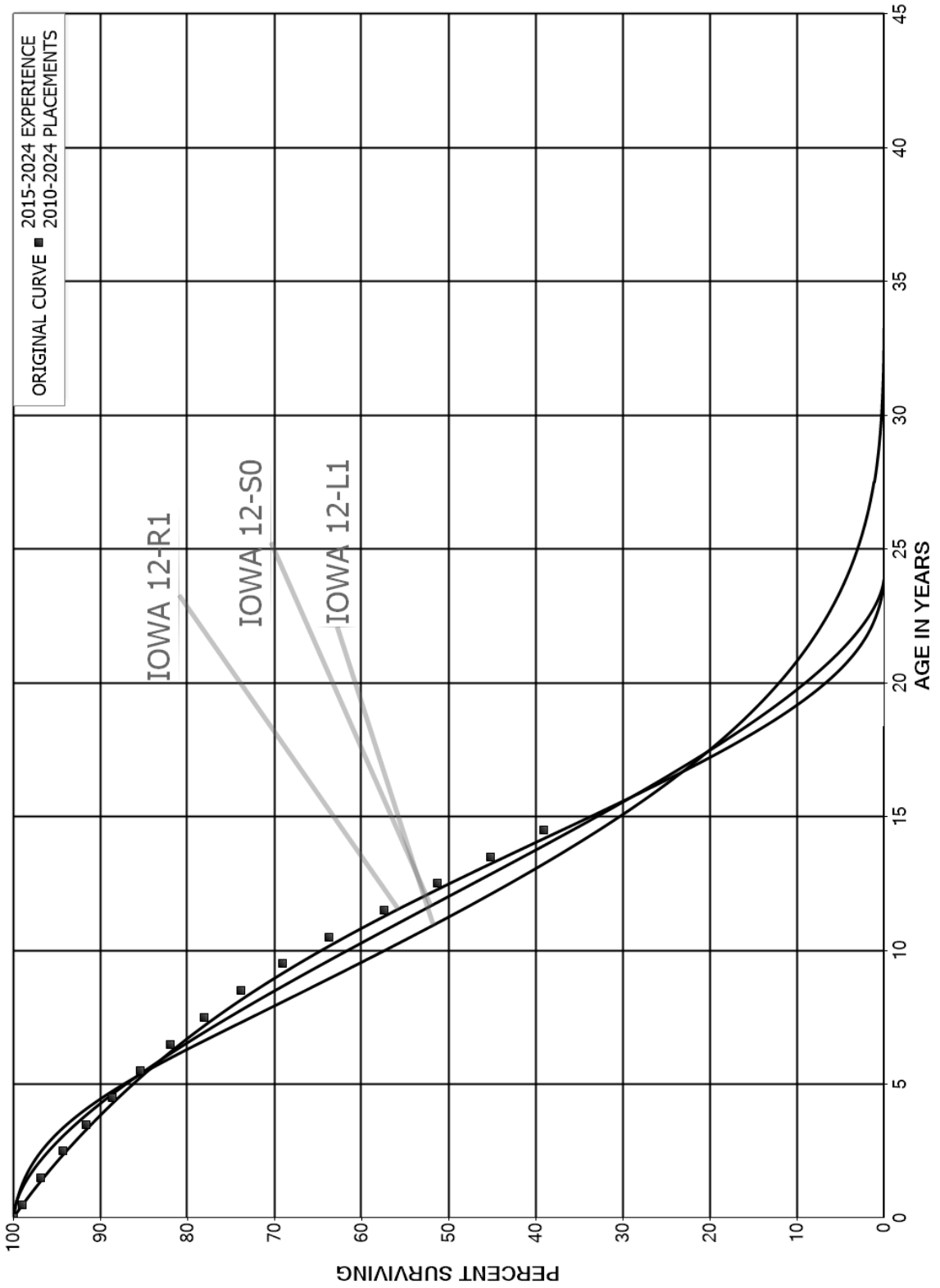


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each service life study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the past field trips.

January 28, 2020

McKeesport Wastewater Treatment Plant
West Shore Pump Station
28th Street Pump Station
Long Run Pump Station
Dravosburg Wastewater Treatment Plant
Duquesne Wastewater Treatment Plant

August 22, 2012

Capital Operations Center (Mechanicsburg)
Slate Hill Road Tank
Slate Hill Road Booster Station
Westport Booster Station
Silver Springs Water Treatment Plant
Hershey Corporate Office
Hershey Water Treatment Plant (G. C. Smith)
Swatara Creek Raw Water Pump Station
Westford Crossing Booster Station and Tank

August 20, 2012
- Scranton Water Treatment Plant
- Williams Bridge Standpipe
- Oakmont Booster Station
- Mill Street Pump Station
- Nesbitt Dam
- Nesbitt Water Treatment Plant
- Watres Water Treatment Plant
- Mill Creek Standpipes
- Gardner Creek Pump Station

July 28, 2008
- Claysville Water Treatment Plant
- Jack Clutter Dam
- Jack Clutter Pump Station
- Saw Mill Pump House
- School Street Dam
- Claysville Tank

December 20, 2006
- West Shore Regional Treatment Plant

August 19, 2002
- Brownsville Treatment Plant
- E. H. Aldrich Treatment Plant
- Shire Oaks Relay Station and Standpipe
- Hays Mine Treatment Plant
- Beck's Run Raw Water Plant
- New Castle Treatment Plant
- Butler Treatment Plant

August 20, 2002
- Huntsville Treatment Plant
- Huntsville Raw Water Plant
- Brownell Treatment Plant
- Scranton Treatment Plant
- Nesbitt Treatment Plant

July 12-13, 2001
- Norristown Raw Water Plant
- Norristown Treatment Plant
- Swatara Creek Raw Water Plant
- Hershey Treatment Plant

January 14, 1997

Norristown District Office
Dekalb Standpipes and Pump Station
Norristown Treatment Plant
Forest Avenue Booster Station
Providence Road Booster Station
West Norriton Standpipe
Church Road Tank
Yardley Operations Center
Yardley Treatment Plant

December 3, 1996

Capital Operations and Customer Service Center
Yellow Breeches Treatment Plant
Evergreen Road Booster Station
Enola Standpipe
Silver Springs Treatment Plant
New Kingston Booster Station
Slate Hill Standpipe
Old Hershey Treatment Plant
New Hershey Treatment Plant
North Hills Reservoir
Mt. Alem Reservoir
Scranton Treatment Plant
Chinchilla Treatment Plant
Williams Bridge Reservoir
Edella Road Pump Station
Griffin Reservoir
Brownell Treatment Plant
Route 106 Booster Station
Fallbrook Treatment Plant

December 4, 1996

Nesbitt Treatment Plant
Ceasetown Treatment Plant
Hillside Treatment Plant
Crystal Lake Treatment Plant

December 10, 1996

Lawrence Operations Center
New Castle Treatment Plant
McQuisten Standpipe and Booster Station
Neshannock Standpipe
Shenango Booster Station
Butler Treatment Plant
North Butler Booster Station
Lick Hill Standpipe
Indiana Treatment Plant
Pleasant Hills Standpipe and Booster Station
Whitewoods Booster Station
West End Standpipe

December 11, 1996

Cook Lane Distribution Center
Hays Mine Treatment Plant
Beck's Run Raw Water Plant
Mt. Washington Booster Station
E. H. Aldrich Treatment Plant
Shire Oaks Relay Station and Standpipe
Rocky Ridge Standpipes and Booster Station
Bethel Park Distribution Center
Castle Shannon Standpipe

SERVICE LIFE CONSIDERATIONS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during field reviews of the property and other conversations with management, and the survivor curve estimates from other water companies.

For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group. The judgments for a life span group were made by

estimating the life of the major facility in the group and assigning lives to the related items of property which terminate at the probable retirement date of the major facility.

The life span estimates for structures and equipment in Accounts 303, 304, 305, 306 and 320 were based on the type of construction, attained age and specific plans of management. The following tabulation sets forth the estimated life span for each life span group.

Life Span Group	Life Span
Account 303.35, Waste Handling and Treatment Land	
Sanitary Landfill	50
Account 304.20, Power and Pumping Structures	
Booster Stations	50,60
Account 304.30, Purification Buildings	
Filter Plants	60-80
Tank Painting	10
Waste Handling and Treatment Structures	50
Account 304.61, Office Buildings	
Regional Offices	45
Corporate Office	65
Account 304.62, Stores, Shop and Garage Structures	
Distribution Centers	45, 50
Account 305.00, Collecting and Impounding Reservoirs	
Large Reservoirs	100, 120, 150
Account 306.00, Lake, River and Other Intakes	
Intakes	80
Account 320.10, Purification System - Large Structures	
Filters and Related Structures	55-75
Painting	10

For capitalized painting, the expectation is that there will be very minor retirements prior to the final retirement of the group. A square survivor curve, that is, no dispersion of retirements, was estimated for these groups. For the reservoirs, intakes, structures and filters, the expectation is that there will be retirements prior to the final retirement of the plant. Interim survivor curves were estimated for the plant based on prior studies and judgment. The interim survivor curves are as follows:

Account		Interim Survivor Group
303.35	Waste Handling and Treatment Land	100-R3
304.20	Power and Pumping Structures	75-S0.5
304.30	Purification Buildings	55-S1
304.36	Waste Handling and Treatment Structure	55-S1
304.61	Office Buildings	55-S0
304.62	Stores, Shop and Garage Structures	55-S0.5
305.00	Collecting and Impounding Reservoirs	130-R2
306.00	Lake, River and Other Intakes	55-S1.5
320.10	Purification System - Large Structures	50-S1

The average survivor curves estimated for depreciable groups with numerous similar items were based on statistical analyses, Company policies, and previous estimates made for this and other companies. For 27 of the mass plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis resulted in good indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts:

	Property Group	Survivor Curve
304.15	Other Water Source Structures	50-S0.5
304.63	Miscellaneous Structure and Improvements	35-S0.5
307.00	Wells and Springs	55-S0
310.00	Power Generation Equipment	45-S0.5
311.20 - 311.54	Electric Pumping Equipment	39-S0
320.20	Purification System – Chemical Treatment	42-R0.5

320.30	Granular Activated Carbon	11-L0.5
320.37	Waste Handling and Treatment – Equipment	30-R3
330.00 - 330.40	Distribution Reservoirs and Standpipes	65-S0.5
331.00	Mains and Accessories	90-R2
333.00	Services	65-R2.5
334.00	Meters and Meter Installations	20-L1.5
335.00	Fire Hydrants	60-R2
341.00 - 341.40	Transportation Equipment	10-L2.5
345.00	Power Operated Equipment	21-S0.5

The average survivor curve estimate for Account 334.00, Meters and Meter Installations, is the 20-L1.5 which reflects the Company policy that retirements of installations will be based on the retirement of the meter.

The average survivor curves for the remaining minor depreciable accounts and subaccounts were based on judgment incorporating the size and nature of the property and the previous studies for this and other companies.

The amortization periods selected for general plant Accounts 340.00, 342.00, 343.00, 346.00, 347.00 and 348.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for each of the companies that were merged to become Pennsylvania-American Water Company in the following rate orders:

Company	Order Entered	Docket No.
Keystone Water Company	March 29, 1985	R-842755
Riverton Consolidated Water Company	March 21, 1985	R-842675
Western Pennsylvania Water Company	January 24, 1985	R-842621

The book reserve activity subsequent to those dates consists of accruals, retirements, cost of removal, gross salvage and other debits and credits recorded to the book reserve through June 30, 2025. The actual reserve as recorded on the books of Pennsylvania Gas & Water and previously used for ratemaking purposes, was recorded as a credit to the Company's book reserve at the date of acquisition. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

CALCULATION OF DEPRECIATION

The annual depreciation accruals as of June 30, 2026, are based on the straight line remaining life method and the equal life group procedure. For the purpose of calculating the remaining life accruals as of June 30, 2026 , the book reserve is allocated among vintages in proportion to the calculated accrued depreciation as of June 30, 2026.

Group Depreciation Procedures. A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of June 30, 2026, the estimated book depreciation reserve for each plant

account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation based on the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Equal Life Group Procedure. In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost - Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \left(\frac{Remaining\ Life}{Service\ Life}\right)$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \left(\frac{Age}{Service\ Life}\right)$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment

which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable water plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
340, Office Furniture and Equipment	
Furniture	20
Computers and Peripheral Equipment	5
Computer Software	5
Computer Software – Enterprise Solutions	10
Other Office Equipment	10
342, Stores Equipment	20
343, Tools and Work Equipment	20
344, Laboratory Equipment	20
346, Communication Equipment	
Equipment	15
Non-Telephone	15
Remote Control and Instrumentation	10
Telephone	10
347, Miscellaneous Equipment	25
348, Other Tangible Equipment	25

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-14. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the water plant in service as of June 30, 2026. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2026, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months

ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 5, which presents the five-year amortization of net salvage.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT						
301.00	ORGANIZATION	805,469.99				805,469.99
302.00	FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16				15,572.16
	TOTAL INTANGIBLE PLANT	**3,225,641.35**	**0.00**	**0.00**	**0.00**	**3,225,641.35**
NONDEPRECIABLE PLANT						
303.20	POWER AND PUMPING LAND	6,964,439.32				6,964,439.32
303.30	PURIFICATION LAND	2,615,843.70				2,615,843.70
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,763,192.13		236,432.20		3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPE LAND	2,108,101.88				2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82				2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,379,019.40				5,379,019.40
303.61	OFFICE LAND	6,496,092.38				6,496,092.38
	TOTAL NONDEPRECIABLE PLANT	**30,092,218.63**	**0.00**	**236,432.20**	**0.00**	**29,855,786.43**
DEPRECIABLE PLANT						
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	15,691,832.42				15,691,832.42
304.15	OTHER WATER SOURCE STRUCTURES	123,448,676.60				123,448,676.60
304.20	POWER AND PUMPING STRUCTURES	139,672,088.92		2,105,906.27	41,310.00	137,524,872.65
304.30	PURIFICATION BUILDINGS	441,177,630.03		169,605.01	230,375.00	440,777,650.02
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66				28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95				1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90				968,751.90
304.61	OFFICE BUILDINGS	44,423,653.49		60,000.00	12,834.00	44,350,819.49
304.62	STORES, SHOP AND GARAGE BUILDINGS	69,030,690.82		301,029.00		68,729,661.82
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	5,587,736.60				5,587,736.60
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	175,452,507.57		3,575.00		175,448,932.57
306.00	LAKE, RIVER AND OTHER INTAKES	20,560,219.54		41,551.00		20,518,668.54
307.00	WELLS AND SPRINGS	14,668,826.50		307,067.27		14,361,759.23
310.00	POWER GENERATION EQUIPMENT	27,152,258.08		297,740.91	26,561.00	26,827,956.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	25,882,949.93		1,964,196.05	116,716.00	23,802,037.88
311.50	PUMPING EQUIPMENT - OTHER	29,718,052.72				29,718,052.72
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54				11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10				48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23				9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	258,225,363.91		69,357.27	627,852.00	257,528,154.64
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90				4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	163,967,928.69		42,367.00		163,925,561.69
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03				24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	20,634,880.99				20,634,880.99
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	139,353,759.84		3,099,463.51		136,254,296.33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
330.10	ELEVATED TANKS AND STANDPIPES	17,848,701.45								17,848,701.45
330.20	GROUND LEVEL FACILITIES	19,120,765.30								19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23								818,707.23
330.40	CLEARWELL	19,670,178.17								19,670,178.17
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79								2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	48,464,875.26								48,464,875.26
331.00	MAINS AND ACCESSORIES	4,051,070,497.55		56,692,822.56		272,632,992.44		502,366.00		3,721,242,316.55
333.00	SERVICES	877,766,789.59		12,107,810.75		17,115,757.92				848,543,220.92
334.00	METERS AND METER INSTALLATIONS	306,684,322.50		161,259.00		1,882,095.57				304,640,967.93
335.00	FIRE HYDRANTS	174,880,667.86		3,321,247.74		5,751,770.81				165,807,649.31
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,047,341.52								10,047,341.52
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	22,888,705.33								22,888,705.33
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	88,254,942.97								88,254,942.97
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	696,707.17								696,707.17
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	59,252.31				354.00				58,898.31
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10								38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	82,028,852.87								82,028,852.87
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39								15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21								2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,685,814.36								7,685,814.36
342.00	STORES EQUIPMENT	477,262.57								477,262.57
343.00	TOOLS AND WORK EQUIPMENT	82,457,534.95				61.00				82,457,473.95
344.00	LABORATORY EQUIPMENT	2,539,076.96								2,539,076.96
345.00	POWER OPERATED EQUIPMENT	3,091,859.26								3,091,859.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,690,569.51				169,789.89				5,520,779.62
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	13,878,764.28								13,878,764.28
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	12,716,948.75								12,716,948.75
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	213,745.05								213,745.05
347.00	MISCELLANEOUS EQUIPMENT	28,103,567.83				4,085.00				28,099,482.83
348.00	OTHER TANGIBLE EQUIPMENT	14,545,575.13								14,545,575.13
	TOTAL DEPRECIABLE PLANT	**7,757,403,994.46**		**72,283,140.05**		**306,018,764.92**		**1,558,014.00**		**7,377,544,075.49**
	TOTAL UTILITY PLANT IN SERVICE	**7,790,721,854.44**		**72,283,140.05**		**306,255,197.12**		**1,558,014.00**		**7,410,625,503.27**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,225,641.35**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.		2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,379,019.40					
303.61	OFFICE LAND	NONDEPR.		6,496,092.38					
	TOTAL NONDEPRECIABLE PLANT			**29,855,786.43**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	133,333	21,692	1,469	0.95	14.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		15,691,832.42	11,619,274	4,072,558	1,625,806	10.36	2.5
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,448,676.60	15,444,350	108,004,327	3,432,011	2.78	31.5
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	10,490,580	46,411,510	1,678,391	2.95	27.7
	OTHER STRUCTURES	55-R3		80,622,783.96	10,904,625	69,718,159	2,082,385	2.58	33.5
	TOTAL ACCOUNT 304.20			137,524,872.65	21,395,205	116,129,669	3,760,776	2.73	30.9
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	364,806,611.16	122,886,694	241,919,917	9,213,105	2.53	26.3
	OTHER STRUCTURES	60-R3		75,971,038.86	16,446,346	59,524,693	1,391,674	1.83	42.8
	TOTAL ACCOUNT 304.30			440,777,650.02	139,333,040	301,444,610	10,604,779	2.41	28.4
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	8,792,092	19,649,490	1,022,337	3.59	19.2
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	743,896	659,543	131,909	9.40	5.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	378,827	589,925	84,275	8.70	7.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	8,873,754	20,155,220	1,056,579	3.64	19.1
	OTHER OTHER STRUCTURES	50-R3		15,321,845.30	4,701,637	10,620,208	337,630	2.20	31.5
	TOTAL ACCOUNT 304.61			44,350,819.49	13,575,391	30,775,428	1,394,209	3.14	22.1

PENNSYLVANIA-AMERICAN WATER COMPANY
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TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	20,288,067	39,109,265	1,400,369	2.36	27.9
	OTHER OTHER STRUCTURES	45-R3		9,332,330.21	4,594,965	4,737,365	148,108	1.59	32.0
	TOTAL ACCOUNT 304.62			68,729,661.82	24,883,032	43,846,630	1,548,477	2.25	28.3
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		5,587,736.60	4,589,096	998,641	42,283	0.76	23.6
	TOTAL ACCOUNT 304.00			851,233,189.69	229,134,929	622,098,263	22,021,056	2.59	28.3
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	164,029,413.96	19,629,651	144,399,763	2,388,832	1.46	60.4
	OTHER RESERVOIRS	75-R3		11,419,518.61	1,152,502	10,267,017	182,507	1.60	56.3
	TOTAL ACCOUNT 305.00			175,448,932.57	20,782,153	154,666,780	2,571,339	1.47	60.2
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,558,434	6,770,678	277,881	2.25	24.4
	OTHER RESERVOIRS	50-S0.5		8,189,556.38	1,996,091	6,193,465	215,036	2.63	28.8
	TOTAL ACCOUNT 306.00			20,518,668.54	7,554,525	12,964,143	492,917	2.40	26.3
307.00	WELLS AND SPRINGS	55-S0		14,361,759.23	4,957,929	9,403,830	314,660	2.19	29.9
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,188,777	18,639,179	688,880	2.57	27.1
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		23,802,037.88	5,828,049	17,973,989	796,624	3.35	22.6
311.50	OTHER	39-S0		29,718,052.72	2,913,518	26,804,535	1,133,486	3.81	23.6
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,446,321	7,959,304	357,066	3.13	22.3
311.53	WATER TREATMENT	39-S0		48,154,022.10	27,290,584	20,863,438	1,274,113	2.65	16.4
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	2,980,164	6,852,623	312,661	3.18	21.9
	TOTAL ACCOUNT 311.00			122,912,524.47	42,458,636	80,453,889	3,873,950	3.15	20.8
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	239,312,276.61	98,601,308	140,710,968	6,096,430	2.55	23.1
	OTHER OTHER STRUCTURES	55-R3		18,215,878.03	5,385,625	12,830,253	361,050	1.98	35.5
	TOTAL ACCOUNT 320.10			257,528,154.64	103,986,933	153,541,221	6,457,480	2.51	23.8
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,436,872	933,319	159,200	3.64	5.9
320.20	CHEMICAL TREATMENT	42-R0.5		163,925,561.69	43,183,756	120,741,806	5,513,478	3.36	21.9
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	10,245,118	13,765,938	2,497,624	10.40	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	10,952,554	9,682,327	536,886	2.60	18.0
	TOTAL ACCOUNT 320.00			470,581,257.85	171,916,647	298,664,611	15,164,668	3.22	19.7
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		136,254,296.33	49,403,016	86,851,280	2,330,633	1.71	37.3
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		17,848,701.45	3,290,822	14,557,879	353,272	1.98	41.2
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,131,913	14,988,852	369,995	1.94	40.5
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	210,865	607,842	15,368	1.88	39.6
330.40	CLEARWELL	65-S0.5		19,670,178.17	3,591,759	16,078,419	392,195	1.99	41.0
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,370,212	548,362	71,491	2.45	7.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		48,464,875.26	33,858,975	14,605,900	2,573,742	5.31	5.7
	TOTAL ACCOUNT 330.00			245,096,097.53	96,857,562	148,238,534	6,106,696	2.49	24.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,721,242,316.55	433,347,090	3,287,895,227	55,914,791	1.50	58.8
333.00	SERVICES	65-R2.5	848,543,220.92	170,313,381	678,229,840	16,172,696	1.91	41.9
334.00	METERS AND METER INSTALLATIONS	20-L1.5	304,640,967.93	93,095,796	211,545,172	19,303,971	6.34	11.0
335.00	FIRE HYDRANTS	60-R2	165,807,649.31	25,919,593	139,888,056	3,694,420	2.23	37.9
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,047,341.52	2,637,160	7,410,182	627,104	6.24	11.8
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	22,888,705.33	9,250,048	13,638,657	6,511,584	28.45	2.1
	COMPUTER SOFTWARE	5-SQ	88,254,942.97	33,961,388	54,293,555	23,435,513	26.55	2.3
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	696,707.17	505,030	191,677	95,839	13.76	2.0
	OTHER OFFICE EQUIPMENT	10-SQ	58,898.31	6,407	52,491	11,236	19.08	4.7
	TOTAL ACCOUNT 340.00		121,946,595.30	46,360,033	75,586,562	30,681,276	25.16	2.5
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	7,882	30,716	4,203	10.89	7.3
	LIGHT DUTY TRUCKS	10-L2.5	82,028,852.87	46,569,736	35,459,117	6,479,136	7.90	5.5
	EQUIPMENT	10-L2.5	15,276,635.39	14,562,296	714,339	200,712	1.31	3.6
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,221,254	464,560	101,927	1.33	4.6
	TOTAL ACCOUNT 341.00		107,052,290.93	70,383,558	36,668,732	6,785,978	6.34	5.4
342.00	STORES EQUIPMENT	20-SQ	477,262.57	161,753	315,510	29,730	6.23	10.6
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	82,457,473.95	19,387,098	63,070,376	4,389,702	5.32	14.4
344.00	LABORATORY EQUIPMENT	20-SQ	2,539,076.96	866,063	1,673,014	211,267	8.32	7.9
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,785,262	1,306,597	120,089	3.88	10.9
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,779.62	1,347,776	4,173,004	367,101	6.65	11.4
	NON-TELEPHONE	15-SQ	13,878,764.28	3,585,121	10,293,643	984,954	7.10	10.5
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	12,716,948.75	3,337,980	9,378,969	1,273,684	10.02	7.4
	TELEPHONE	10-SQ	213,745.05	143,617	70,128	25,870	12.10	2.7
	TOTAL ACCOUNT 346.00		32,330,237.70	8,414,494	23,915,744	2,651,609	8.20	9.0
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	28,099,482.83	7,890,954	20,208,529	1,203,256	4.28	16.8
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	14,545,575.13	855,364	13,690,211	602,054	4.14	22.7
	TOTAL DEPRECIABLE PLANT		**7,377,544,075.49**	**1,474,327,027**	**5,903,217,049**	**194,622,280**	**2.64**	
	AMORTIZATION OF NET SALVAGE					**26,968,684**		
	TOTAL UTILITY PLANT IN SERVICE		**7,410,625,503.27**	**1,474,327,027**	**5,903,217,049**	**221,590,964**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
303.14	1,942,823												1,942,823
303.35	131,860		1,473										133,333
303.61	0		450								(450)		0
303.99	8,880,058		2,739,216										11,619,274
304.15	11,111,635		4,328,805								3,910		15,444,350
304.20	17,641,980		3,891,156		168,589		23,603				54,261		21,395,205
304.30	130,169,251		10,823,952		1,343,983		510,714				194,534		139,333,040
304.36	7,744,675		1,047,417										8,792,092
304.38	611,973		131,923										743,896
304.39	294,546		84,281										378,827
304.61	12,143,290		1,431,651								450		13,575,391
304.62	23,288,107		1,593,953								972		24,883,032
304.63	4,606,571		4,135		22,989		1,379		2,759				4,589,096
305.00	23,978,631		3,193,522		3,000,000		3,390,000						20,782,153
306.00	7,196,551		461,974		100,000		4,000						7,554,525
307.00	4,610,082		314,125		25,000		7,500				66,222		4,957,929
310.00	7,450,040		737,937								800		8,188,777
311.20	4,871,360		1,083,874		140,000		57,400				70,215		5,828,049
311.50	2,512,607		1,085,105		485,244		198,950						2,913,518
311.52	3,076,779		369,542										3,446,321
311.53	25,951,902		1,338,682										27,290,584
311.54	2,655,682		324,482										2,980,164
320.10	98,932,547		7,305,810		1,585,731		681,864				16,171		103,986,933
320.18	103,246												103,246
320.19	3,277,360		159,512										3,436,872
320.20	37,203,361		6,119,689		97,500		41,925				131		43,183,756
320.29	8,168												8,168
320.30	7,023,790		3,221,328										10,245,118
320.37	10,576,647		413,966		28,402		9,657						10,952,554
330.00	45,891,024		3,749,419		82,000		292,740				137,313		49,403,016
330.10	2,937,094		353,728										3,290,822
330.20	3,757,146		374,767										4,131,913

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
330.30	195,228		15,637										210,865
330.40	3,337,128		309,471		12,000		42,840						3,591,759
330.58	2,298,707		71,505										2,370,212
330.59	32,712,210		2,112,563		965,798								33,858,975
331.00	388,550,701		69,085,455		15,840,691		8,870,787				422,412		433,347,090
333.00	169,642,467		19,019,338		12,701,612		5,842,742				195,930		170,313,381
334.00	74,141,878		23,010,616		3,366,900		1,212,084		33,669		488,617		93,095,796
335.00	22,934,002		5,142,249		1,090,440		1,079,535				13,317		25,919,593
340.10	1,961,233		684,522								(8,595)		2,637,160
340.20	6,223,762		4,374,171		1,362,117						14,232		9,250,048
340.30	27,859,322		18,131,366		12,061,689						32,389		33,961,388
340.31	409,163		95,867										505,030
340.50	97,960		12,045		123,098						19,500		6,407
341.00	3,470		4,412										7,882
341.10	40,802,341		5,671,722		51,034		510		7,655		139,562		46,569,736
341.20	14,316,342		245,954										14,562,296
341.30	2,022,390												2,022,390
341.40	7,087,034		108,067								26,153		7,221,254
342.00	126,699		29,645								5,409		161,753
343.00	15,103,437		4,358,099		142,956		52,894		4,289		117,123		19,387,098
344.00	601,021		273,419		8,831		442				896		866,063
345.00	1,577,820		136,695								70,747		1,785,262
346.00	872,699		478,438		2,897		464						1,347,776
346.10	2,657,115		894,667		1,083		173				34,595		3,585,121
346.19	2,299,258		1,146,404		92,829		14,853						3,337,980
346.20	126,659		28,462		11,214		1,794				1,504		143,617
347.00	6,507,077		1,463,588		67,574		20,272		6,082		2,054		7,890,954
348.00	543,172		312,192										855,364
TOTAL	**1,335,591,081**		**213,902,443**		**54,982,203**		**22,359,122**		**54,453**		**2,120,374**		**1,474,327,027**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	0.95	1,473		1,473
303.61	6,485,143.71	6,496,092.38			450	450
303.99	15,016,672.62	15,691,832.42	17.54	2,693,136	46,080	2,739,216
304.15	123,441,838.63	123,448,676.60	2.87	3,542,879	785,926	4,328,805
304.20	133,900,587.85	137,524,872.65	2.80	3,799,956	91,200	3,891,156
304.30	432,345,301.41	440,777,650.02	2.41	10,521,132	302,820	10,823,952
304.36	28,441,581.66	28,441,581.66	3.64	1,035,274	12,143	1,047,417
304.38	1,403,438.95	1,403,438.95	9.40	131,923		131,923
304.39	968,751.90	968,751.90	8.70	84,281		84,281
304.61	44,025,274.79	44,350,819.49	3.21	1,418,436	13,215	1,431,651
304.62	68,720,289.94	68,729,661.82	2.28	1,566,929	27,024	1,593,953
304.63	5,101,931.50	5,587,736.60	0.41	21,914	(17,779)	4,135
305.00	155,300,381.38	175,448,932.57	1.46	2,414,470	779,052	3,193,522
306.00	17,824,360.54	20,518,668.54	2.37	454,365	7,609	461,974
307.00	12,806,670.67	14,361,759.23	2.16	293,419	20,706	314,125
310.00	26,827,156.17	26,827,956.17	2.63	705,565	32,372	737,937
311.20	17,440,625.02	23,802,037.88	3.25	670,193	413,681	1,083,874
311.50	26,945,408.21	29,718,052.72	3.83	1,085,105		1,085,105
311.52	11,405,624.54	11,405,624.54	3.24	369,542		369,542
311.53	48,154,022.10	48,154,022.10	2.78	1,338,682		1,338,682
311.54	9,832,787.23	9,832,787.23	3.30	324,482		324,482
320.10	240,192,326.71	257,528,154.64	2.46	6,121,962	1,183,848	7,305,810
320.18	103,245.73	103,245.73	-			0
320.19	4,370,190.90	4,370,190.90	3.65	159,512		159,512
320.20	161,589,797.19	163,925,561.69	3.76	6,119,689		6,119,689
320.29	8,167.87	8,167.87	-			0
320.30	24,011,056.03	24,011,056.03	12.78	3,068,613	152,715	3,221,328
320.37	15,642,496.15	20,634,880.99	2.14	388,168	25,798	413,966
330.00	129,552,398.40	136,254,296.33	1.74	2,312,518	1,436,901	3,749,419
330.10	17,524,082.30	17,848,701.45	2.00	353,728		353,728
330.20	19,120,765.30	19,120,765.30	1.96	374,767		374,767
330.30	818,707.23	818,707.23	1.91	15,637		15,637
330.40	13,078,108.59	19,670,178.17	1.89	309,471		309,471
330.58	2,918,573.79	2,918,573.79	2.45	71,505		71,505
330.59	44,191,417.34	48,464,875.26	4.56	2,112,563		2,112,563

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE		AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)		(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
331.00	3,547,739,831.42	3,721,242,316.55	1.52		55,244,264	13,841,191	69,085,455
333.00	793,947,064.23	848,543,220.92	1.89		15,521,533	3,497,805	19,019,338
334.00	275,985,837.91	304,640,967.93	6.73		19,538,092	3,472,524	23,010,616
335.00	160,377,896.39	165,807,649.31	2.27		3,702,206	1,440,043	5,142,249
340.10	10,036,437.01	10,047,341.52	6.25		627,618	56,904	684,522
340.20	20,853,007.40	22,888,705.33	20.00	*	4,374,171		4,374,171
340.30	93,058,716.42	88,254,942.97	20.00	*	18,131,366		18,131,366
340.31	696,707.17	696,707.17	13.76		95,867		95,867
340.50	181,996.26	58,898.31	10.00	*	12,045		12,045
341.00	38,598.10	38,598.10	11.43		4,412		4,412
341.10	76,802,269.04	82,028,852.87	7.80		6,194,414	(522,692)	5,671,722
341.20	15,276,635.39	15,276,635.39	1.61		245,954		245,954
341.30	2,022,390.21	2,022,390.21	-				0
341.40	7,642,782.41	7,685,814.36	1.41		108,067		108,067
342.00	470,568.37	477,262.57	6.25		29,620	25	29,645
343.00	75,331,546.85	82,457,473.95	5.43		4,283,972	74,127	4,358,099
344.00	2,547,012.56	2,539,076.96	10.42		264,985	8,434	273,419
345.00	3,021,112.26	3,091,859.26	4.46		136,319	376	136,695
346.00	5,523,676.62	5,520,779.62	7.00		386,556	91,882	478,438
346.10	10,938,618.54	13,878,764.28	7.21		894,667		894,667
346.19	5,743,663.34	12,716,948.75	12.42		1,146,404		1,146,404
346.20	223,455.04	213,745.05	13.02		28,462		28,462
347.00	28,164,309.11	28,099,482.83	5.04		1,417,848	45,740	1,463,588
348.00	795,575.13	14,545,575.13	4.07		312,192		312,192
TOTAL	**6,999,026,737.21**	**7,384,040,167.87**			**186,582,323**	**27,320,120**	**213,902,443**

* UTILIZING ACCRUAL RATE CONSISTENT WITH AMORTIZATION PERIOD TO MITIGATE ANOMALOUS CALCULATED ACCRUAL RATE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

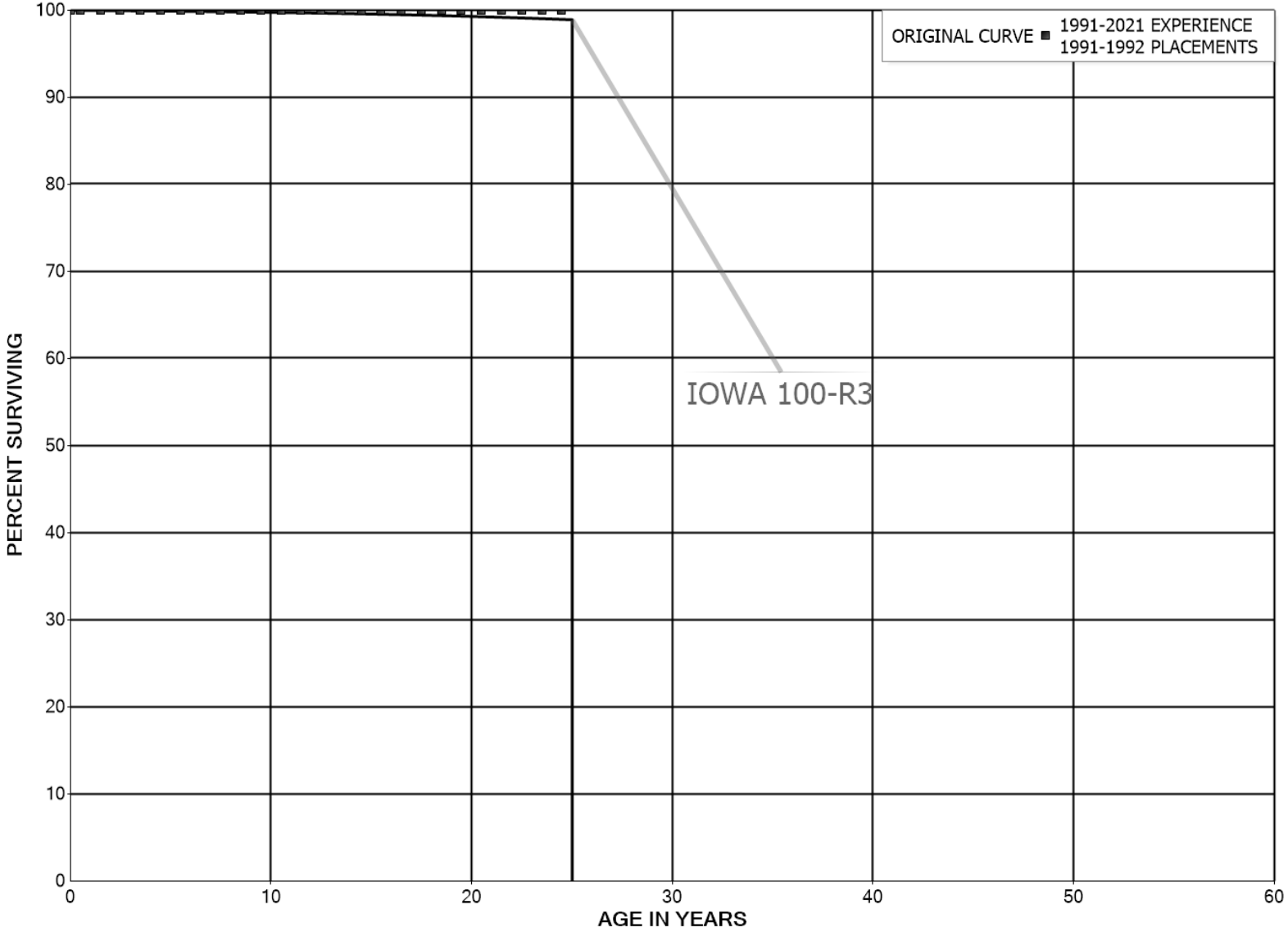
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61	(4,483.73)									17.00	(4,500.73)	(900)
303.99						187,240.69		30,641.92		25,028.29	(242,910.90)	(48,582)
304.15		666,811.69		850,320.81	16,646.12	1,347,385.51		663,688.58		258,388.50	(3,769,948.97)	(753,990)
304.20		37,171.02		23,865.76		5,124.29		13,597.23		680,699.50	(760,457.80)	(152,092)
304.30		137,849.62		52,542.41		577,759.84		86,345.96		531,021.00	(1,385,518.83)	(277,104)
304.36						46,310.05		14403			(60,713.05)	(12,143)
304.61	4,483.73	1,346.07		6,818.30		3,054.70		12,663.68		80,495.49	(99,894.51)	(19,979)
304.62		18,876.94		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03			(135,125.50)	(27,025)
304.63				79,910.95	179,085.92	10,616.52			1,379.37	689.50	89,248.32	17,850
305.00		467.17		299,889.33		82,472.51		2,626,424.80		1,747,437.35	(4,756,691.16)	(951,338)
306.00		450.15								68,290.00	(68,740.15)	(13,748)
307.00		5,700.51		55,144.80		24,653.93		(5,033.55)		4,014.95	(84,480.64)	(16,896)
310.00								153,908.08		12,312.30	(166,220.38)	(33,244)
311.00		193,743.82		350,411.61		668,359.99		397,790.24		668,075.39	(2,278,381.05)	(455,676)
320.00		890,085.40		1,520,577.41	1,008.96	1,756,394.87		784,973.61		1,240,342.54	(6,191,364.87)	(1,238,273)
320.30		1,370.70		299,375.44		251,349.41		114,266.00		118,051.24	(784,412.79)	(156,883)
320.37						31,250.62		40,319.00		114,835.50	(186,405.12)	(37,281)
330.00		1,561,680.99		3,396,011.14		964,254.76		532,968.08		262,619.55	(6,717,534.52)	(1,343,507)
331.00	282,490.53	8,196,453.86	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	928.30	4,306,689.53	(64,872,579.67)	(12,974,516)
333.00	1,799.10	2,681,541.01	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	1,943.40	6,133,677.54	(19,290,735.43)	(3,858,147)
334.00	331,737.56	1,021,270.85	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	46,948.35	3,407,295.92	(18,320,724.82)	(3,664,145)
335.00	11,562.11	1,074,172.62	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80		1,312,917.01	(6,997,837.49)	(1,399,567)
340.00	325.05	78,720.20	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17		28,957.44	(287,378.29)	(57,476)
341.00	219,365.56	(16,299.55)	820,242.37	1,127.48		296.70		19,994.12	2,798,982.38	255.00	3,833,216.56	766,643
342.00								81.41		(43.21)	(38.20)	(8)
343.00		40,863.25		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	29,144.34	285,610.63	(475,011.93)	(95,002)
344.00		5,126.37		8,395.86		14,249.75		5,012.85		4,920.17	(37,705.00)	(7,541)
345.00				590.23		1,511.22		(222.02)			(1,879.43)	(376)
346.00		49,301.95		165,439.94	41.84	98,662.08		82,495.63		82,465.94	(478,323.70)	(95,665)
347.00		8,339.46		105,946.50	58,690.15	60,820.63		14,488.60	3,040.84	182,500.77	(310,364.97)	(62,073)
TOTAL	**847,279.91**	**16,655,044.10**	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**2,882,366.98**	**21,557,564.84**	**(134,843,415.02)**	**(26,968,684)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

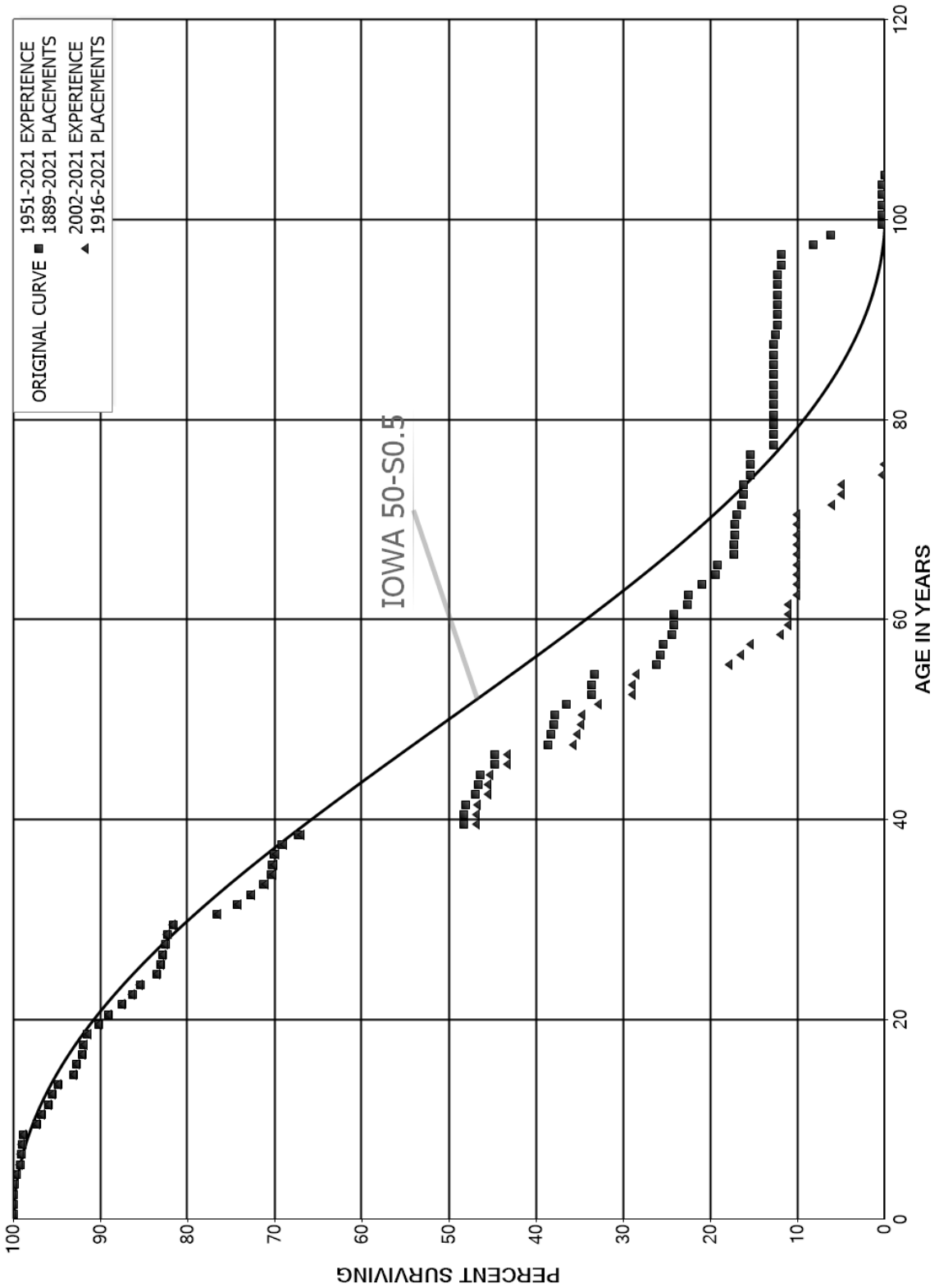
ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-1992 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,025		0.0000	1.0000	100.00
0.5	155,025		0.0000	1.0000	100.00
1.5	155,025		0.0000	1.0000	100.00
2.5	155,025		0.0000	1.0000	100.00
3.5	155,025		0.0000	1.0000	100.00
4.5	155,025		0.0000	1.0000	100.00
5.5	155,025		0.0000	1.0000	100.00
6.5	155,025		0.0000	1.0000	100.00
7.5	155,025		0.0000	1.0000	100.00
8.5	155,025		0.0000	1.0000	100.00
9.5	155,025		0.0000	1.0000	100.00
10.5	155,025		0.0000	1.0000	100.00
11.5	155,025		0.0000	1.0000	100.00
12.5	155,025		0.0000	1.0000	100.00
13.5	155,025		0.0000	1.0000	100.00
14.5	155,025		0.0000	1.0000	100.00
15.5	155,025		0.0000	1.0000	100.00
16.5	155,025		0.0000	1.0000	100.00
17.5	155,025		0.0000	1.0000	100.00
18.5	155,025		0.0000	1.0000	100.00
19.5	155,025		0.0000	1.0000	100.00
20.5	155,025		0.0000	1.0000	100.00
21.5	155,025		0.0000	1.0000	100.00
22.5	155,025		0.0000	1.0000	100.00
23.5	155,025		0.0000	1.0000	100.00
24.5	155,025		0.0000	1.0000	100.00
25.5	155,025		0.0000	1.0000	100.00
26.5	155,025		0.0000	1.0000	100.00
27.5	155,025		0.0000	1.0000	100.00
28.5	155,025		0.0000	1.0000	100.00
29.5	70,430		0.0000	1.0000	100.00
30.5					100.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,663,669	2,098	0.0000	1.0000	100.00
0.5	43,403,049	12,748	0.0003	0.9997	100.00
1.5	38,087,101	26,951	0.0007	0.9993	99.97
2.5	34,635,960	27,675	0.0008	0.9992	99.90
3.5	33,643,583	50,579	0.0015	0.9985	99.82
4.5	31,251,942	139,814	0.0045	0.9955	99.67
5.5	29,571,716	36,625	0.0012	0.9988	99.22
6.5	28,650,208	44,191	0.0015	0.9985	99.10
7.5	28,297,335	42,549	0.0015	0.9985	98.94
8.5	25,175,266	388,113	0.0154	0.9846	98.80
9.5	24,425,373	145,806	0.0060	0.9940	97.27
10.5	24,505,465	195,346	0.0080	0.9920	96.69
11.5	13,009,590	58,599	0.0045	0.9955	95.92
12.5	12,903,001	86,500	0.0067	0.9933	95.49
13.5	11,457,682	219,966	0.0192	0.9808	94.85
14.5	9,650,541	31,654	0.0033	0.9967	93.03
15.5	9,192,156	66,788	0.0073	0.9927	92.72
16.5	8,093,235	13,929	0.0017	0.9983	92.05
17.5	7,898,116	37,836	0.0048	0.9952	91.89
18.5	5,582,476	80,174	0.0144	0.9856	91.45
19.5	4,705,147	57,368	0.0122	0.9878	90.14
20.5	4,791,299	85,411	0.0178	0.9822	89.04
21.5	4,754,450	61,840	0.0130	0.9870	87.45
22.5	4,587,105	48,753	0.0106	0.9894	86.31
23.5	4,296,961	97,910	0.0228	0.9772	85.40
24.5	4,252,945	21,258	0.0050	0.9950	83.45
25.5	3,785,951	10,491	0.0028	0.9972	83.03
26.5	3,565,317	12,657	0.0035	0.9965	82.80
27.5	2,271,715	5,913	0.0026	0.9974	82.51
28.5	2,124,255	17,086	0.0080	0.9920	82.29
29.5	1,827,333	113,416	0.0621	0.9379	81.63
30.5	1,194,031	36,388	0.0305	0.9695	76.57
31.5	1,002,655	19,833	0.0198	0.9802	74.23
32.5	845,833	17,748	0.0210	0.9790	72.76
33.5	842,852	10,268	0.0122	0.9878	71.24
34.5	850,760	1,648	0.0019	0.9981	70.37
35.5	783,971	2,477	0.0032	0.9968	70.23
36.5	688,650	7,825	0.0114	0.9886	70.01
37.5	691,056	19,235	0.0278	0.9722	69.22
38.5	648,934	183,192	0.2823	0.7177	67.29

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	490,312		0.0000	1.0000	48.29
40.5	304,141	1,713	0.0056	0.9944	48.29
41.5	262,431	5,791	0.0221	0.9779	48.02
42.5	176,070	1,131	0.0064	0.9936	46.96
43.5	171,578	1,056	0.0062	0.9938	46.66
44.5	170,336	6,019	0.0353	0.9647	46.37
45.5	163,235	121	0.0007	0.9993	44.73
46.5	162,854	22,036	0.1353	0.8647	44.70
47.5	150,949	1,532	0.0102	0.9898	38.65
48.5	149,315	1,324	0.0089	0.9911	38.26
49.5	128,099	314	0.0025	0.9975	37.92
50.5	115,811	4,191	0.0362	0.9638	37.83
51.5	110,009	8,620	0.0784	0.9216	36.46
52.5	100,759	8	0.0001	0.9999	33.60
53.5	87,182	787	0.0090	0.9910	33.60
54.5	86,925	18,486	0.2127	0.7873	33.30
55.5	49,974	857	0.0172	0.9828	26.22
56.5	46,805	596	0.0127	0.9873	25.77
57.5	46,209	1,864	0.0403	0.9597	25.44
58.5	44,346	490	0.0110	0.9890	24.41
59.5	40,729		0.0000	1.0000	24.14
60.5	40,729	2,498	0.0613	0.9387	24.14
61.5	41,671	232	0.0056	0.9944	22.66
62.5	41,439	2,808	0.0678	0.9322	22.53
63.5	38,631	2,900	0.0751	0.9249	21.01
64.5	35,731	495	0.0139	0.9861	19.43
65.5	35,236	3,440	0.0976	0.9024	19.16
66.5	31,111		0.0000	1.0000	17.29
67.5	29,966	259	0.0086	0.9914	17.29
68.5	29,707		0.0000	1.0000	17.14
69.5	29,707	398	0.0134	0.9866	17.14
70.5	29,309	991	0.0338	0.9662	16.91
71.5	24,337	291	0.0119	0.9881	16.34
72.5	24,046		0.0000	1.0000	16.14
73.5	24,731	1,138	0.0460	0.9540	16.14
74.5	23,593	53	0.0022	0.9978	15.40
75.5	23,540		0.0000	1.0000	15.37
76.5	24,660	4,305	0.1746	0.8254	15.37
77.5	20,355		0.0000	1.0000	12.68
78.5	20,355		0.0000	1.0000	12.68

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,753		0.0000	1.0000	12.68
80.5	20,753		0.0000	1.0000	12.68
81.5	20,394		0.0000	1.0000	12.68
82.5	20,394		0.0000	1.0000	12.68
83.5	20,394		0.0000	1.0000	12.68
84.5	20,394		0.0000	1.0000	12.68
85.5	20,394		0.0000	1.0000	12.68
86.5	20,394		0.0000	1.0000	12.68
87.5	20,394	270	0.0132	0.9868	12.68
88.5	20,124	392	0.0195	0.9805	12.52
89.5	19,732		0.0000	1.0000	12.27
90.5	19,732		0.0000	1.0000	12.27
91.5	19,302		0.0000	1.0000	12.27
92.5	19,302		0.0000	1.0000	12.27
93.5	19,302		0.0000	1.0000	12.27
94.5	19,302	728	0.0377	0.9623	12.27
95.5	18,574		0.0000	1.0000	11.81
96.5	18,574	5,741	0.3091	0.6909	11.81
97.5	12,833	3,139	0.2446	0.7554	8.16
98.5	9,694	9,296	0.9589	0.0411	6.16
99.5	398		0.0000	1.0000	0.25
100.5	398		0.0000	1.0000	0.25
101.5	398		0.0000	1.0000	0.25
102.5	398		0.0000	1.0000	0.25
103.5	398	398	1.0000		0.25
104.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,443,159	1,898	0.0000	1.0000	100.00
0.5	41,996,836	12,278	0.0003	0.9997	100.00
1.5	36,912,225	26,951	0.0007	0.9993	99.97
2.5	33,588,558	27,675	0.0008	0.9992	99.89
3.5	32,639,030	47,829	0.0015	0.9985	99.81
4.5	30,259,723	139,814	0.0046	0.9954	99.67
5.5	28,656,303	36,625	0.0013	0.9987	99.20
6.5	27,901,854	43,600	0.0016	0.9984	99.08
7.5	27,573,483	42,181	0.0015	0.9985	98.92
8.5	24,462,759	383,768	0.0157	0.9843	98.77
9.5	23,983,479	145,800	0.0061	0.9939	97.22
10.5	24,086,101	194,014	0.0081	0.9919	96.63
11.5	12,773,236	58,599	0.0046	0.9954	95.85
12.5	12,754,332	86,500	0.0068	0.9932	95.41
13.5	11,311,122	219,966	0.0194	0.9806	94.77
14.5	9,491,103	31,654	0.0033	0.9967	92.92
15.5	9,084,819	66,666	0.0073	0.9927	92.61
16.5	8,045,333	13,603	0.0017	0.9983	91.93
17.5	7,850,456	37,636	0.0048	0.9952	91.78
18.5	5,547,614	78,262	0.0141	0.9859	91.34
19.5	4,681,076	56,239	0.0120	0.9880	90.05
20.5	4,768,357	85,035	0.0178	0.9822	88.97
21.5	4,731,884	60,616	0.0128	0.9872	87.38
22.5	4,566,113	47,282	0.0104	0.9896	86.26
23.5	4,278,655	97,854	0.0229	0.9771	85.37
24.5	4,235,265	21,258	0.0050	0.9950	83.42
25.5	3,768,271	10,067	0.0027	0.9973	83.00
26.5	3,548,061	12,657	0.0036	0.9964	82.78
27.5	2,254,459	5,913	0.0026	0.9974	82.48
28.5	2,106,999	16,936	0.0080	0.9920	82.26
29.5	1,787,446	113,416	0.0635	0.9365	81.60
30.5	1,156,017	36,234	0.0313	0.9687	76.43
31.5	964,088	19,833	0.0206	0.9794	74.03
32.5	807,265	17,595	0.0218	0.9782	72.51
33.5	804,359	10,268	0.0128	0.9872	70.93
34.5	807,589	1,394	0.0017	0.9983	70.02
35.5	741,053	2,402	0.0032	0.9968	69.90
36.5	645,286	7,825	0.0121	0.9879	69.67
37.5	650,007	18,948	0.0292	0.9708	68.83
38.5	607,739	182,950	0.3010	0.6990	66.82

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	449,717		0.0000	1.0000	46.71
40.5	265,231	694	0.0026	0.9974	46.71
41.5	225,600	5,791	0.0257	0.9743	46.58
42.5	140,206		0.0000	1.0000	45.39
43.5	136,845	486	0.0036	0.9964	45.39
44.5	134,757	6,019	0.0447	0.9553	45.23
45.5	128,738		0.0000	1.0000	43.21
46.5	125,378	22,036	0.1758	0.8242	43.21
47.5	113,363	1,457	0.0129	0.9871	35.61
48.5	111,804	1,324	0.0118	0.9882	35.16
49.5	90,588	314	0.0035	0.9965	34.74
50.5	78,300	4,191	0.0535	0.9465	34.62
51.5	72,499	8,620	0.1189	0.8811	32.77
52.5	63,248	8	0.0001	0.9999	28.87
53.5	49,958	787	0.0158	0.9842	28.87
54.5	48,900	18,486	0.3780	0.6220	28.41
55.5	11,949	857	0.0717	0.9283	17.67
56.5	8,781	596	0.0679	0.9321	16.40
57.5	8,185	1,864	0.2277	0.7723	15.29
58.5	6,321	490	0.0775	0.9225	11.81
59.5	2,705		0.0000	1.0000	10.89
60.5	2,705		0.0000	1.0000	10.89
61.5	2,705	232	0.0858	0.9142	10.89
62.5	2,473		0.0000	1.0000	9.96
63.5	2,473		0.0000	1.0000	9.96
64.5	2,473		0.0000	1.0000	9.96
65.5	2,473		0.0000	1.0000	9.96
66.5	2,473		0.0000	1.0000	9.96
67.5	2,473		0.0000	1.0000	9.96
68.5	2,473		0.0000	1.0000	9.96
69.5	2,473		0.0000	1.0000	9.96
70.5	2,473	991	0.4008	0.5992	9.96
71.5	1,482	291	0.1962	0.8038	5.97
72.5	1,191		0.0000	1.0000	4.80
73.5	1,191	1,138	0.9555	0.0445	4.80
74.5	53	53	1.0000		0.21
75.5					
76.5	1,120		0.0000		
77.5	1,120		0.0000		
78.5	1,120		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY

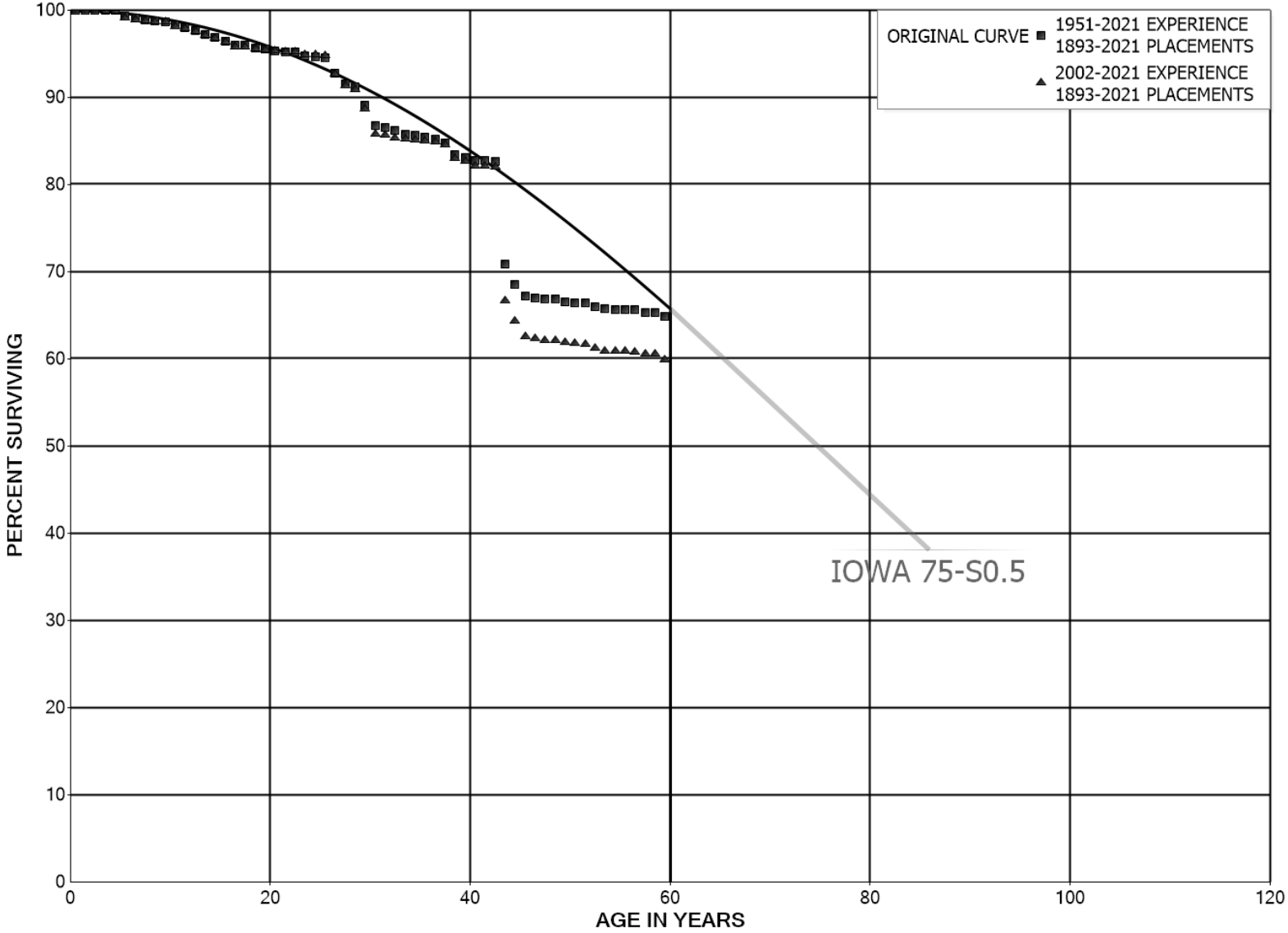
ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,120		0.0000		
80.5	19,296		0.0000		
81.5	19,296		0.0000		
82.5	19,296		0.0000		
83.5	19,296		0.0000		
84.5	19,296		0.0000		
85.5	19,694		0.0000		
86.5	19,694		0.0000		
87.5	19,694		0.0000		
88.5	19,694	392	0.0199		
89.5	19,302		0.0000		
90.5	19,302		0.0000		
91.5	19,302		0.0000		
92.5	19,302		0.0000		
93.5	19,302		0.0000		
94.5	19,302	728	0.0377		
95.5	18,574		0.0000		
96.5	18,574	5,741	0.3091		
97.5	12,833	3,139	0.2446		
98.5	9,694	9,296	0.9589		
99.5	398		0.0000		
100.5	398		0.0000		
101.5	398		0.0000		
102.5	398		0.0000		
103.5	398	398	1.0000		
104.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,335,365		0.0000	1.0000	100.00
0.5	111,625,126	65,859	0.0006	0.9994	100.00
1.5	111,295,275	4,091	0.0000	1.0000	99.94
2.5	111,549,278	24,786	0.0002	0.9998	99.94
3.5	96,905,259	10,207	0.0001	0.9999	99.92
4.5	96,442,639	612,026	0.0063	0.9937	99.90
5.5	93,463,156	205,051	0.0022	0.9978	99.27
6.5	92,338,474	179,673	0.0019	0.9981	99.05
7.5	86,500,250	81,811	0.0009	0.9991	98.86
8.5	76,460,732	105,746	0.0014	0.9986	98.77
9.5	51,973,397	194,551	0.0037	0.9963	98.63
10.5	51,221,529	166,838	0.0033	0.9967	98.26
11.5	51,068,819	158,389	0.0031	0.9969	97.94
12.5	51,133,077	217,225	0.0042	0.9958	97.64
13.5	49,787,587	185,827	0.0037	0.9963	97.22
14.5	45,444,753	200,028	0.0044	0.9956	96.86
15.5	41,799,976	187,134	0.0045	0.9955	96.43
16.5	41,374,647	36,157	0.0009	0.9991	96.00
17.5	40,914,342	127,481	0.0031	0.9969	95.92
18.5	34,132,130	58,300	0.0017	0.9983	95.62
19.5	33,877,148	65,845	0.0019	0.9981	95.46
20.5	33,003,088	39,228	0.0012	0.9988	95.27
21.5	31,300,564	3,164	0.0001	0.9999	95.16
22.5	26,073,446	100,700	0.0039	0.9961	95.15
23.5	25,292,207	30,835	0.0012	0.9988	94.78
24.5	20,080,236	25,827	0.0013	0.9987	94.66
25.5	19,074,278	370,749	0.0194	0.9806	94.54
26.5	16,384,511	210,146	0.0128	0.9872	92.70
27.5	16,107,140	65,172	0.0040	0.9960	91.52
28.5	13,305,161	297,348	0.0223	0.9777	91.15
29.5	11,222,312	300,448	0.0268	0.9732	89.11
30.5	10,624,674	28,137	0.0026	0.9974	86.72
31.5	7,397,330	28,659	0.0039	0.9961	86.49
32.5	6,424,351	30,234	0.0047	0.9953	86.16
33.5	6,044,409	8,190	0.0014	0.9986	85.75
34.5	4,921,248	12,561	0.0026	0.9974	85.64
35.5	4,754,022	14,106	0.0030	0.9970	85.42
36.5	3,815,106	19,104	0.0050	0.9950	85.16
37.5	3,665,476	56,225	0.0153	0.9847	84.74
38.5	3,445,320	13,726	0.0040	0.9960	83.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,273,374	14,321	0.0044	0.9956	83.11
40.5	3,017,595	690	0.0002	0.9998	82.74
41.5	2,915,802	4,435	0.0015	0.9985	82.72
42.5	2,870,131	408,983	0.1425	0.8575	82.60
43.5	2,372,272	76,829	0.0324	0.9676	70.83
44.5	2,323,153	45,486	0.0196	0.9804	68.53
45.5	2,229,207	6,658	0.0030	0.9970	67.19
46.5	2,119,397	4,730	0.0022	0.9978	66.99
47.5	1,998,904	819	0.0004	0.9996	66.84
48.5	1,938,454	8,611	0.0044	0.9956	66.81
49.5	1,841,921	2,138	0.0012	0.9988	66.52
50.5	1,725,105	1,932	0.0011	0.9989	66.44
51.5	1,669,127	9,658	0.0058	0.9942	66.37
52.5	1,556,309	6,918	0.0044	0.9956	65.98
53.5	1,546,653	1,016	0.0007	0.9993	65.69
54.5	1,450,656	17	0.0000	1.0000	65.65
55.5	1,401,677	1,784	0.0013	0.9987	65.64
56.5	1,466,080	5,254	0.0036	0.9964	65.56
57.5	1,076,797	56	0.0001	0.9999	65.33
58.5	1,027,925	7,496	0.0073	0.9927	65.32
59.5	1,004,476	810	0.0008	0.9992	64.85
60.5	925,032	6,653	0.0072	0.9928	64.79
61.5	897,092		0.0000	1.0000	64.33
62.5	872,528	6,954	0.0080	0.9920	64.33
63.5	850,991	521	0.0006	0.9994	63.82
64.5	832,802		0.0000	1.0000	63.78
65.5	805,454		0.0000	1.0000	63.78
66.5	697,347	14,106	0.0202	0.9798	63.78
67.5	529,864		0.0000	1.0000	62.49
68.5	500,573		0.0000	1.0000	62.49
69.5	488,415		0.0000	1.0000	62.49
70.5	457,674		0.0000	1.0000	62.49
71.5	457,159	171	0.0004	0.9996	62.49
72.5	458,144	650	0.0014	0.9986	62.46
73.5	385,585	2,057	0.0053	0.9947	62.37
74.5	373,392	133	0.0004	0.9996	62.04
75.5	369,614		0.0000	1.0000	62.02
76.5	368,177		0.0000	1.0000	62.02
77.5	367,524		0.0000	1.0000	62.02
78.5	367,456		0.0000	1.0000	62.02

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	363,346		0.0000	1.0000	62.02
80.5	409,196		0.0000	1.0000	62.02
81.5	408,929		0.0000	1.0000	62.02
82.5	405,864		0.0000	1.0000	62.02
83.5	402,635		0.0000	1.0000	62.02
84.5	401,655		0.0000	1.0000	62.02
85.5	400,386		0.0000	1.0000	62.02
86.5	398,090	283	0.0007	0.9993	62.02
87.5	397,591	311	0.0008	0.9992	61.98
88.5	397,247	604	0.0015	0.9985	61.93
89.5	392,305	215	0.0005	0.9995	61.83
90.5	384,030	5,375	0.0140	0.9860	61.80
91.5	374,346		0.0000	1.0000	60.93
92.5	360,746		0.0000	1.0000	60.93
93.5	318,481	40,918	0.1285	0.8715	60.93
94.5	276,636		0.0000	1.0000	53.11
95.5	282,342		0.0000	1.0000	53.11
96.5	282,188		0.0000	1.0000	53.11
97.5	248,779		0.0000	1.0000	53.11
98.5	240,673		0.0000	1.0000	53.11
99.5	229,131		0.0000	1.0000	53.11
100.5	228,486	124	0.0005	0.9995	53.11
101.5	222,799		0.0000	1.0000	53.08
102.5	219,179		0.0000	1.0000	53.08
103.5	185,205		0.0000	1.0000	53.08
104.5	185,205	5,350	0.0289	0.9711	53.08
105.5	179,855		0.0000	1.0000	51.54
106.5	178,700		0.0000	1.0000	51.54
107.5	178,700		0.0000	1.0000	51.54
108.5	178,700		0.0000	1.0000	51.54
109.5	177,351		0.0000	1.0000	51.54
110.5	161,286		0.0000	1.0000	51.54
111.5	147,450		0.0000	1.0000	51.54
112.5	138,787	723	0.0052	0.9948	51.54
113.5	130,406	194	0.0015	0.9985	51.27
114.5	130,212		0.0000	1.0000	51.20
115.5	123,762		0.0000	1.0000	51.20
116.5	118,254		0.0000	1.0000	51.20
117.5	116,233		0.0000	1.0000	51.20
118.5	116,233		0.0000	1.0000	51.20

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	116,233		0.0000	1.0000	51.20
120.5	108,738		0.0000	1.0000	51.20
121.5	108,380		0.0000	1.0000	51.20
122.5	108,380		0.0000	1.0000	51.20
123.5	108,380		0.0000	1.0000	51.20
124.5	101,273		0.0000	1.0000	51.20
125.5	98,090		0.0000	1.0000	51.20
126.5	98,090		0.0000	1.0000	51.20
127.5	3,249		0.0000	1.0000	51.20
128.5					51.20

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,364,445		0.0000	1.0000	100.00
0.5	80,643,465	65,821	0.0008	0.9992	100.00
1.5	81,693,487	3,488	0.0000	1.0000	99.92
2.5	87,106,454	24,534	0.0003	0.9997	99.91
3.5	73,308,187	10,207	0.0001	0.9999	99.89
4.5	77,991,804	603,065	0.0077	0.9923	99.87
5.5	75,516,674	200,432	0.0027	0.9973	99.10
6.5	76,696,582	102,317	0.0013	0.9987	98.84
7.5	71,212,001	39,812	0.0006	0.9994	98.70
8.5	63,159,797	43,820	0.0007	0.9993	98.65
9.5	40,486,705	193,628	0.0048	0.9952	98.58
10.5	39,971,738	110,698	0.0028	0.9972	98.11
11.5	43,129,915	141,377	0.0033	0.9967	97.84
12.5	43,891,695	192,162	0.0044	0.9956	97.52
13.5	43,051,366	157,542	0.0037	0.9963	97.09
14.5	40,007,636	195,959	0.0049	0.9951	96.74
15.5	36,835,134	186,055	0.0051	0.9949	96.26
16.5	37,632,922	35,113	0.0009	0.9991	95.78
17.5	37,401,721	52,887	0.0014	0.9986	95.69
18.5	30,851,709	57,249	0.0019	0.9981	95.55
19.5	30,964,777	24,262	0.0008	0.9992	95.37
20.5	30,392,309	29,731	0.0010	0.9990	95.30
21.5	28,792,786		0.0000	1.0000	95.21
22.5	23,570,349	78,238	0.0033	0.9967	95.21
23.5	22,873,709	20,026	0.0009	0.9991	94.89
24.5	17,687,908	9,580	0.0005	0.9995	94.81
25.5	16,743,554	370,749	0.0221	0.9779	94.75
26.5	14,086,504	209,692	0.0149	0.9851	92.66
27.5	13,843,508	60,036	0.0043	0.9957	91.28
28.5	10,974,578	277,673	0.0253	0.9747	90.88
29.5	9,060,904	297,117	0.0328	0.9672	88.58
30.5	9,006,479	5,126	0.0006	0.9994	85.68
31.5	5,881,292	27,350	0.0047	0.9953	85.63
32.5	4,991,961	1,975	0.0004	0.9996	85.23
33.5	4,657,535	7,275	0.0016	0.9984	85.20
34.5	3,643,386	4,564	0.0013	0.9987	85.06
35.5	3,512,119	5,689	0.0016	0.9984	84.96
36.5	2,588,804	9,621	0.0037	0.9963	84.82
37.5	2,839,230	53,267	0.0188	0.9812	84.50
38.5	2,673,469	10,837	0.0041	0.9959	82.92

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,484,406	14,321	0.0058	0.9942	82.58
40.5	2,294,209	690	0.0003	0.9997	82.11
41.5	2,191,331	3,596	0.0016	0.9984	82.08
42.5	2,155,537	403,150	0.1870	0.8130	81.95
43.5	1,685,738	58,604	0.0348	0.9652	66.62
44.5	1,624,017	44,992	0.0277	0.9723	64.30
45.5	1,557,839	5,446	0.0035	0.9965	62.52
46.5	1,558,408	4,730	0.0030	0.9970	62.30
47.5	1,591,347	38	0.0000	1.0000	62.12
48.5	1,567,906	7,829	0.0050	0.9950	62.11
49.5	1,473,465	2,138	0.0015	0.9985	61.80
50.5	1,372,024	1,799	0.0013	0.9987	61.71
51.5	1,331,187	9,164	0.0069	0.9931	61.63
52.5	1,221,102	6,918	0.0057	0.9943	61.21
53.5	1,269,407	231	0.0002	0.9998	60.86
54.5	1,181,148	17	0.0000	1.0000	60.85
55.5	1,132,641	1,739	0.0015	0.9985	60.85
56.5	1,103,560	4,999	0.0045	0.9955	60.76
57.5	711,813	56	0.0001	0.9999	60.48
58.5	663,009	7,496	0.0113	0.9887	60.48
59.5	642,969		0.0000	1.0000	59.79
60.5	564,779	6,653	0.0118	0.9882	59.79
61.5	537,105		0.0000	1.0000	59.09
62.5	511,286	6,954	0.0136	0.9864	59.09
63.5	492,978	521	0.0011	0.9989	58.29
64.5	475,768		0.0000	1.0000	58.22
65.5	449,823		0.0000	1.0000	58.22
66.5	342,952	14,106	0.0411	0.9589	58.22
67.5	175,686		0.0000	1.0000	55.83
68.5	146,427		0.0000	1.0000	55.83
69.5	138,608		0.0000	1.0000	55.83
70.5	115,927		0.0000	1.0000	55.83
71.5	119,721		0.0000	1.0000	55.83
72.5	131,686	59	0.0004	0.9996	55.83
73.5	63,486		0.0000	1.0000	55.80
74.5	54,561	133	0.0024	0.9976	55.80
75.5	54,480		0.0000	1.0000	55.67
76.5	53,197		0.0000	1.0000	55.67
77.5	88,382		0.0000	1.0000	55.67
78.5	99,951		0.0000	1.0000	55.67

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	107,384		0.0000	1.0000	55.67
80.5	107,586		0.0000	1.0000	55.67
81.5	155,644		0.0000	1.0000	55.67
82.5	156,200		0.0000	1.0000	55.67
83.5	186,945		0.0000	1.0000	55.67
84.5	185,965		0.0000	1.0000	55.67
85.5	184,696		0.0000	1.0000	55.67
86.5	183,554	283	0.0015	0.9985	55.67
87.5	183,055		0.0000	1.0000	55.58
88.5	183,022	604	0.0033	0.9967	55.58
89.5	179,429	215	0.0012	0.9988	55.40
90.5	187,219	5,375	0.0287	0.9713	55.33
91.5	191,371		0.0000	1.0000	53.74
92.5	191,785		0.0000	1.0000	53.74
93.5	195,674	40,918	0.2091	0.7909	53.74
94.5	153,829		0.0000	1.0000	42.51
95.5	159,754		0.0000	1.0000	42.51
96.5	165,831		0.0000	1.0000	42.51
97.5	132,422		0.0000	1.0000	42.51
98.5	124,316		0.0000	1.0000	42.51
99.5	112,774		0.0000	1.0000	42.51
100.5	119,624		0.0000	1.0000	42.51
101.5	114,419		0.0000	1.0000	42.51
102.5	110,799		0.0000	1.0000	42.51
103.5	76,825		0.0000	1.0000	42.51
104.5	83,932	5,350	0.0637	0.9363	42.51
105.5	81,764		0.0000	1.0000	39.80
106.5	80,610		0.0000	1.0000	39.80
107.5	175,451		0.0000	1.0000	39.80
108.5	178,700		0.0000	1.0000	39.80
109.5	177,351		0.0000	1.0000	39.80
110.5	161,286		0.0000	1.0000	39.80
111.5	147,450		0.0000	1.0000	39.80
112.5	138,787	723	0.0052	0.9948	39.80
113.5	130,406	194	0.0015	0.9985	39.59
114.5	130,212		0.0000	1.0000	39.53
115.5	123,762		0.0000	1.0000	39.53
116.5	118,254		0.0000	1.0000	39.53
117.5	116,233		0.0000	1.0000	39.53
118.5	116,233		0.0000	1.0000	39.53

PENNSYLVANIA-AMERICAN WATER COMPANY

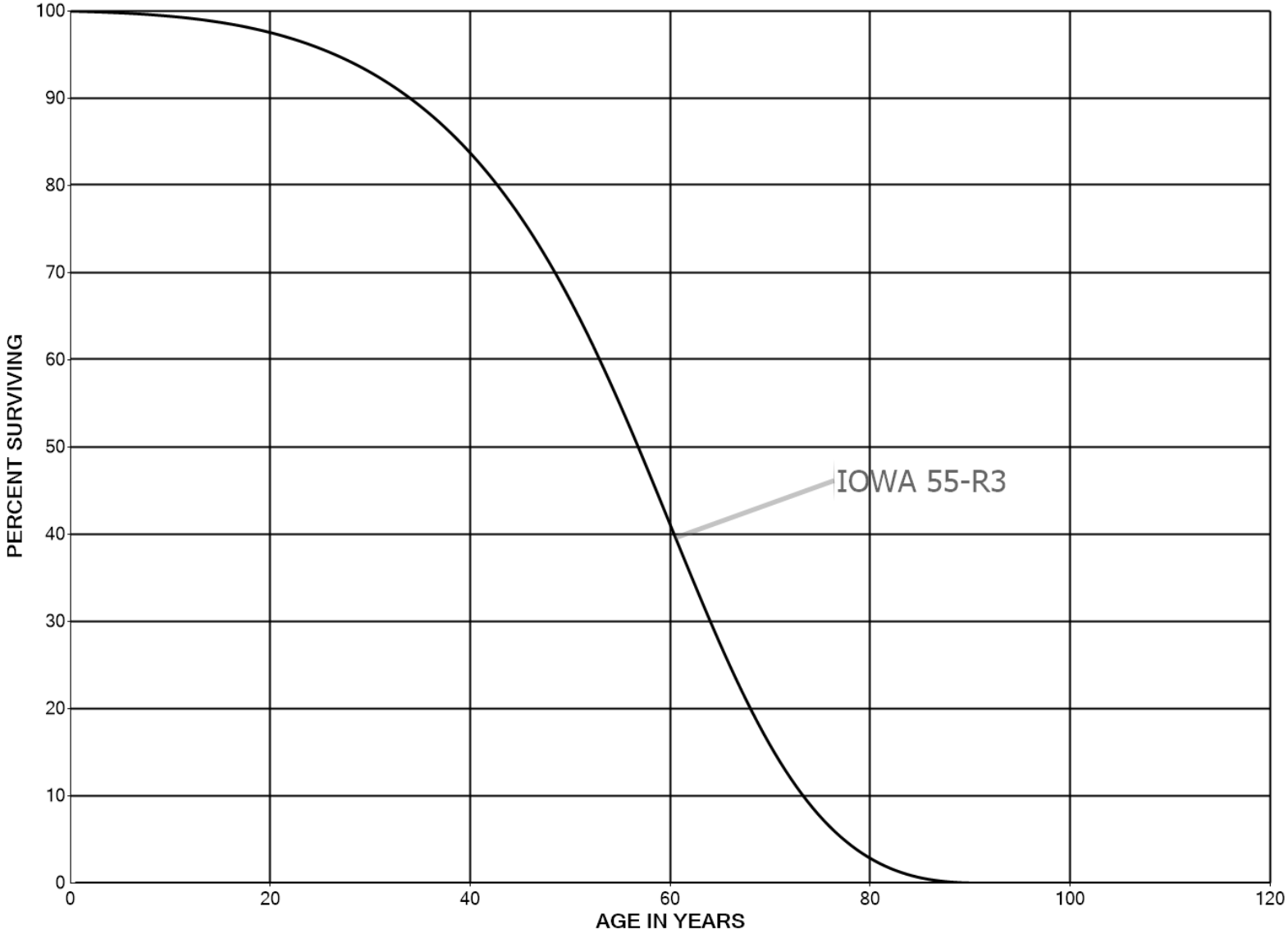
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - LARGE

ORIGINAL LIFE TABLE, CONT.

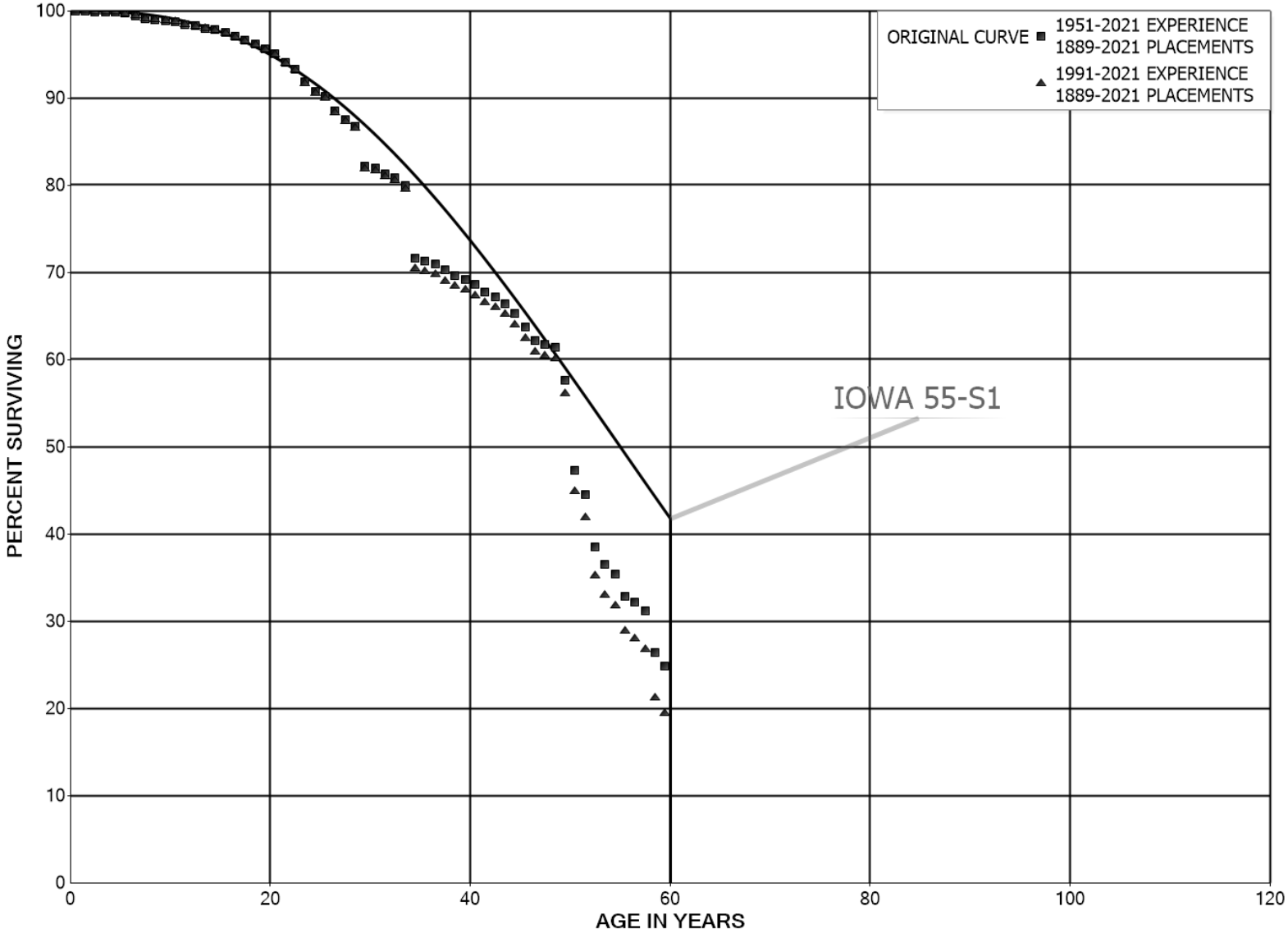
PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	116,233		0.0000	1.0000	39.53
120.5	108,738		0.0000	1.0000	39.53
121.5	108,380		0.0000	1.0000	39.53
122.5	108,380		0.0000	1.0000	39.53
123.5	108,380		0.0000	1.0000	39.53
124.5	101,273		0.0000	1.0000	39.53
125.5	98,090		0.0000	1.0000	39.53
126.5	98,090		0.0000	1.0000	39.53
127.5	3,249		0.0000	1.0000	39.53
128.5					39.53

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.20 POWER AND PUMPING STRUCTURES - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	332,928,816	5,551	0.0000	1.0000	100.00
0.5	293,698,577	20,709	0.0001	0.9999	100.00
1.5	296,519,828	351,612	0.0012	0.9988	99.99
2.5	294,222,893	156,261	0.0005	0.9995	99.87
3.5	263,072,356	70,597	0.0003	0.9997	99.82
4.5	252,396,588	283,954	0.0011	0.9989	99.79
5.5	249,712,958	741,086	0.0030	0.9970	99.68
6.5	252,361,135	704,029	0.0028	0.9972	99.38
7.5	245,098,077	407,787	0.0017	0.9983	99.11
8.5	246,896,500	276,600	0.0011	0.9989	98.94
9.5	193,927,601	177,918	0.0009	0.9991	98.83
10.5	178,112,087	566,031	0.0032	0.9968	98.74
11.5	171,285,147	265,551	0.0016	0.9984	98.43
12.5	170,683,706	495,554	0.0029	0.9971	98.27
13.5	169,392,366	290,269	0.0017	0.9983	97.99
14.5	164,717,787	517,847	0.0031	0.9969	97.82
15.5	147,239,049	669,035	0.0045	0.9955	97.51
16.5	146,327,552	668,331	0.0046	0.9954	97.07
17.5	143,711,794	627,290	0.0044	0.9956	96.63
18.5	131,319,241	752,521	0.0057	0.9943	96.21
19.5	129,322,578	736,344	0.0057	0.9943	95.65
20.5	121,063,733	1,333,428	0.0110	0.9890	95.11
21.5	117,110,515	909,341	0.0078	0.9922	94.06
22.5	108,920,152	1,796,068	0.0165	0.9835	93.33
23.5	106,282,623	1,238,247	0.0117	0.9883	91.79
24.5	100,534,575	576,446	0.0057	0.9943	90.72
25.5	98,587,069	1,880,219	0.0191	0.9809	90.20
26.5	91,094,955	952,596	0.0105	0.9895	88.48
27.5	88,419,719	843,031	0.0095	0.9905	87.56
28.5	69,834,344	3,652,280	0.0523	0.9477	86.72
29.5	54,791,699	147,958	0.0027	0.9973	82.19
30.5	42,215,460	353,628	0.0084	0.9916	81.97
31.5	22,460,034	109,558	0.0049	0.9951	81.28
32.5	19,613,661	221,482	0.0113	0.9887	80.88
33.5	12,011,241	1,255,065	0.1045	0.8955	79.97
34.5	10,549,319	44,265	0.0042	0.9958	71.61
35.5	10,435,921	50,608	0.0048	0.9952	71.31
36.5	9,547,462	96,793	0.0101	0.9899	70.97
37.5	9,401,555	80,827	0.0086	0.9914	70.25
38.5	9,138,780	60,957	0.0067	0.9933	69.64

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,414,284	74,738	0.0089	0.9911	69.18
40.5	8,312,234	97,287	0.0117	0.9883	68.56
41.5	8,195,282	70,203	0.0086	0.9914	67.76
42.5	8,108,263	91,736	0.0113	0.9887	67.18
43.5	8,004,062	141,059	0.0176	0.9824	66.42
44.5	7,847,315	188,147	0.0240	0.9760	65.25
45.5	11,116,656	264,634	0.0238	0.9762	63.69
46.5	10,532,966	76,174	0.0072	0.9928	62.17
47.5	10,449,693	54,046	0.0052	0.9948	61.72
48.5	3,868,878	237,456	0.0614	0.9386	61.40
49.5	2,661,867	479,036	0.1800	0.8200	57.63
50.5	2,161,034	123,891	0.0573	0.9427	47.26
51.5	2,036,632	277,387	0.1362	0.8638	44.55
52.5	1,614,518	83,724	0.0519	0.9481	38.48
53.5	1,273,365	39,426	0.0310	0.9690	36.49
54.5	1,211,130	85,406	0.0705	0.9295	35.36
55.5	1,160,430	25,083	0.0216	0.9784	32.86
56.5	1,140,204	35,919	0.0315	0.9685	32.15
57.5	1,103,861	168,837	0.1530	0.8470	31.14
58.5	933,346	54,474	0.0584	0.9416	26.38
59.5	875,342	39,588	0.0452	0.9548	24.84
60.5	754,765	11,967	0.0159	0.9841	23.72
61.5	639,756	9,404	0.0147	0.9853	23.34
62.5	630,281	2,202	0.0035	0.9965	23.00
63.5	625,510	29,652	0.0474	0.9526	22.92
64.5	596,225	130,311	0.2186	0.7814	21.83
65.5	465,867	17,823	0.0383	0.9617	17.06
66.5	432,319	3,005	0.0070	0.9930	16.41
67.5	365,104	157	0.0004	0.9996	16.29
68.5	346,391	5,237	0.0151	0.9849	16.28
69.5	354,195	4,176	0.0118	0.9882	16.04
70.5	344,470	773	0.0022	0.9978	15.85
71.5	343,696	9,909	0.0288	0.9712	15.81
72.5	335,302	0	0.0000	1.0000	15.36
73.5	335,851	50	0.0001	0.9999	15.36
74.5	335,610		0.0000	1.0000	15.36
75.5	338,781		0.0000	1.0000	15.36
76.5	330,117	17	0.0001	0.9999	15.36
77.5	329,849	4	0.0000	1.0000	15.36
78.5	329,857	840	0.0025	0.9975	15.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	328,959	5,286	0.0161	0.9839	15.32
80.5	333,543	468	0.0014	0.9986	15.07
81.5	359,205	10,519	0.0293	0.9707	15.05
82.5	348,686	17,395	0.0499	0.9501	14.61
83.5	329,662	26,479	0.0803	0.9197	13.88
84.5	322,957	206	0.0006	0.9994	12.76
85.5	322,751	5,951	0.0184	0.9816	12.76
86.5	316,458	173	0.0005	0.9995	12.52
87.5	314,778	700	0.0022	0.9978	12.51
88.5	314,078	1,854	0.0059	0.9941	12.49
89.5	312,224	633	0.0020	0.9980	12.41
90.5	309,739	20,583	0.0665	0.9335	12.39
91.5	288,543	254	0.0009	0.9991	11.56
92.5	285,097	4,842	0.0170	0.9830	11.55
93.5	278,478		0.0000	1.0000	11.36
94.5	278,478	7,611	0.0273	0.9727	11.36
95.5	270,867	3,481	0.0129	0.9871	11.05
96.5	267,386	16,354	0.0612	0.9388	10.91
97.5	209,825	27,595	0.1315	0.8685	10.24
98.5	176,085	1,835	0.0104	0.9896	8.89
99.5	173,956	15,273	0.0878	0.9122	8.80
100.5	151,133	45	0.0003	0.9997	8.03
101.5	151,088	8,751	0.0579	0.9421	8.02
102.5	142,337	743	0.0052	0.9948	7.56
103.5	140,770	9,445	0.0671	0.9329	7.52
104.5	129,726	21,449	0.1653	0.8347	7.02
105.5	108,277	1,762	0.0163	0.9837	5.86
106.5	106,474	112	0.0011	0.9989	5.76
107.5	105,549	22,493	0.2131	0.7869	5.75
108.5	77,019	1,154	0.0150	0.9850	4.53
109.5	75,639		0.0000	1.0000	4.46
110.5	75,639	24,687	0.3264	0.6736	4.46
111.5	49,996		0.0000	1.0000	3.00
112.5	49,593	3,254	0.0656	0.9344	3.00
113.5	45,812		0.0000	1.0000	2.81
114.5	45,812		0.0000	1.0000	2.81
115.5	39,991		0.0000	1.0000	2.81
116.5	39,991	6,556	0.1639	0.8361	2.81
117.5	33,435		0.0000	1.0000	2.35
118.5	31,512		0.0000	1.0000	2.35

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,162	1,414	0.0779	0.9221	2.35
120.5	16,692	43	0.0025	0.9975	2.16
121.5	13,731		0.0000	1.0000	2.16
122.5	13,731		0.0000	1.0000	2.16
123.5	13,731		0.0000	1.0000	2.16
124.5	13,731	760	0.0553	0.9447	2.16
125.5	12,971		0.0000	1.0000	2.04
126.5	12,971		0.0000	1.0000	2.04
127.5	12,971		0.0000	1.0000	2.04
128.5	12,281		0.0000	1.0000	2.04
129.5	12,281	246	0.0200	0.9800	2.04
130.5	12,035		0.0000	1.0000	2.00
131.5	12,035		0.0000	1.0000	2.00
132.5					2.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	285,152,914	5,551	0.0000	1.0000	100.00
0.5	270,292,847	20,616	0.0001	0.9999	100.00
1.5	276,513,274	351,458	0.0013	0.9987	99.99
2.5	282,291,327	156,182	0.0006	0.9994	99.86
3.5	251,927,252	65,469	0.0003	0.9997	99.81
4.5	241,769,583	280,443	0.0012	0.9988	99.78
5.5	242,433,036	739,048	0.0030	0.9970	99.67
6.5	245,410,618	703,979	0.0029	0.9971	99.36
7.5	238,370,372	405,631	0.0017	0.9983	99.08
8.5	240,800,599	272,668	0.0011	0.9989	98.91
9.5	187,971,679	175,888	0.0009	0.9991	98.80
10.5	172,228,130	564,516	0.0033	0.9967	98.70
11.5	165,549,518	264,651	0.0016	0.9984	98.38
12.5	164,991,208	493,890	0.0030	0.9970	98.22
13.5	163,715,476	286,654	0.0018	0.9982	97.93
14.5	159,079,744	513,197	0.0032	0.9968	97.76
15.5	142,377,877	666,808	0.0047	0.9953	97.44
16.5	141,538,960	645,121	0.0046	0.9954	96.99
17.5	138,973,106	626,490	0.0045	0.9955	96.54
18.5	127,941,621	746,894	0.0058	0.9942	96.11
19.5	126,060,522	736,344	0.0058	0.9942	95.55
20.5	117,811,145	1,331,717	0.0113	0.9887	94.99
21.5	114,895,100	908,867	0.0079	0.9921	93.92
22.5	107,087,329	1,793,000	0.0167	0.9833	93.17
23.5	104,456,372	1,238,247	0.0119	0.9881	91.61
24.5	98,724,326	575,234	0.0058	0.9942	90.53
25.5	96,856,506	1,876,529	0.0194	0.9806	90.00
26.5	89,328,560	952,560	0.0107	0.9893	88.26
27.5	86,610,135	841,615	0.0097	0.9903	87.32
28.5	68,050,573	3,651,804	0.0537	0.9463	86.47
29.5	53,629,304	146,691	0.0027	0.9973	81.83
30.5	41,053,823	349,808	0.0085	0.9915	81.60
31.5	21,338,214	109,257	0.0051	0.9949	80.91
32.5	18,525,962	221,482	0.0120	0.9880	80.49
33.5	10,942,014	1,252,959	0.1145	0.8855	79.53
34.5	9,491,251	43,765	0.0046	0.9954	70.42
35.5	9,687,538	50,608	0.0052	0.9948	70.10
36.5	9,021,276	96,793	0.0107	0.9893	69.73
37.5	9,129,690	80,563	0.0088	0.9912	68.98
38.5	8,870,343	60,866	0.0069	0.9931	68.38

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,181,300	74,633	0.0091	0.9909	67.91
40.5	8,075,732	97,287	0.0120	0.9880	67.29
41.5	7,962,846	70,203	0.0088	0.9912	66.48
42.5	7,879,225	91,736	0.0116	0.9884	65.89
43.5	7,775,650	141,059	0.0181	0.9819	65.12
44.5	7,581,432	188,048	0.0248	0.9752	63.94
45.5	10,850,962	264,634	0.0244	0.9756	62.36
46.5	10,268,837	76,174	0.0074	0.9926	60.84
47.5	10,186,394	54,046	0.0053	0.9947	60.38
48.5	3,587,480	237,456	0.0662	0.9338	60.06
49.5	2,379,821	479,036	0.2013	0.7987	56.09
50.5	1,873,811	123,891	0.0661	0.9339	44.80
51.5	1,749,409	277,387	0.1586	0.8414	41.84
52.5	1,341,813	83,724	0.0624	0.9376	35.20
53.5	1,000,459	39,426	0.0394	0.9606	33.01
54.5	938,224	85,406	0.0910	0.9090	31.71
55.5	848,626	24,951	0.0294	0.9706	28.82
56.5	832,807	35,585	0.0427	0.9573	27.97
57.5	796,797	166,441	0.2089	0.7911	26.78
58.5	628,679	54,474	0.0866	0.9134	21.18
59.5	593,550	39,588	0.0667	0.9333	19.35
60.5	474,621	11,890	0.0251	0.9749	18.06
61.5	348,170	9,404	0.0270	0.9730	17.61
62.5	347,373	2,202	0.0063	0.9937	17.13
63.5	342,602	29,652	0.0866	0.9134	17.02
64.5	313,317	130,311	0.4159	0.5841	15.55
65.5	182,959	17,823	0.0974	0.9026	9.08
66.5	227,906	3,005	0.0132	0.9868	8.20
67.5	217,748	107	0.0005	0.9995	8.09
68.5	199,084	2,134	0.0107	0.9893	8.08
69.5	209,992	4,176	0.0199	0.9801	8.00
70.5	200,266	455	0.0023	0.9977	7.84
71.5	199,811	9,871	0.0494	0.9506	7.82
72.5	192,292	0	0.0000	1.0000	7.43
73.5	194,310	50	0.0003	0.9997	7.43
74.5	194,387		0.0000	1.0000	7.43
75.5	196,449		0.0000	1.0000	7.43
76.5	195,551	17	0.0001	0.9999	7.43
77.5	195,283	4	0.0000	1.0000	7.43
78.5	207,836	840	0.0040	0.9960	7.43

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	206,938	5,286	0.0255	0.9745	7.40
80.5	214,546	468	0.0022	0.9978	7.21
81.5	240,719	10,519	0.0437	0.9563	7.20
82.5	232,490	17,395	0.0748	0.9252	6.88
83.5	213,465	26,479	0.1240	0.8760	6.37
84.5	244,366	206	0.0008	0.9992	5.58
85.5	244,160	5,951	0.0244	0.9756	5.57
86.5	237,867	173	0.0007	0.9993	5.44
87.5	237,449	700	0.0029	0.9971	5.43
88.5	260,825	1,854	0.0071	0.9929	5.42
89.5	259,677	633	0.0024	0.9976	5.38
90.5	261,524	20,583	0.0787	0.9213	5.37
91.5	240,328	238	0.0010	0.9990	4.94
92.5	236,898	4,776	0.0202	0.9798	4.94
93.5	230,544		0.0000	1.0000	4.84
94.5	230,544	7,611	0.0330	0.9670	4.84
95.5	257,827	3,481	0.0135	0.9865	4.68
96.5	254,345	16,354	0.0643	0.9357	4.62
97.5	196,784	27,595	0.1402	0.8598	4.32
98.5	163,044	1,835	0.0113	0.9887	3.71
99.5	160,915	15,273	0.0949	0.9051	3.67
100.5	138,092	45	0.0003	0.9997	3.32
101.5	151,088	8,751	0.0579	0.9421	3.32
102.5	142,337	743	0.0052	0.9948	3.13
103.5	140,770	9,445	0.0671	0.9329	3.11
104.5	129,726	21,449	0.1653	0.8347	2.90
105.5	108,277	1,762	0.0163	0.9837	2.42
106.5	106,474	112	0.0011	0.9989	2.38
107.5	105,549	22,493	0.2131	0.7869	2.38
108.5	77,019	1,154	0.0150	0.9850	1.87
109.5	75,639		0.0000	1.0000	1.85
110.5	75,639	24,687	0.3264	0.6736	1.85
111.5	49,996		0.0000	1.0000	1.24
112.5	49,593	3,254	0.0656	0.9344	1.24
113.5	45,812		0.0000	1.0000	1.16
114.5	45,812		0.0000	1.0000	1.16
115.5	39,991		0.0000	1.0000	1.16
116.5	39,991	6,556	0.1639	0.8361	1.16
117.5	33,435		0.0000	1.0000	0.97
118.5	31,512		0.0000	1.0000	0.97

PENNSYLVANIA-AMERICAN WATER COMPANY

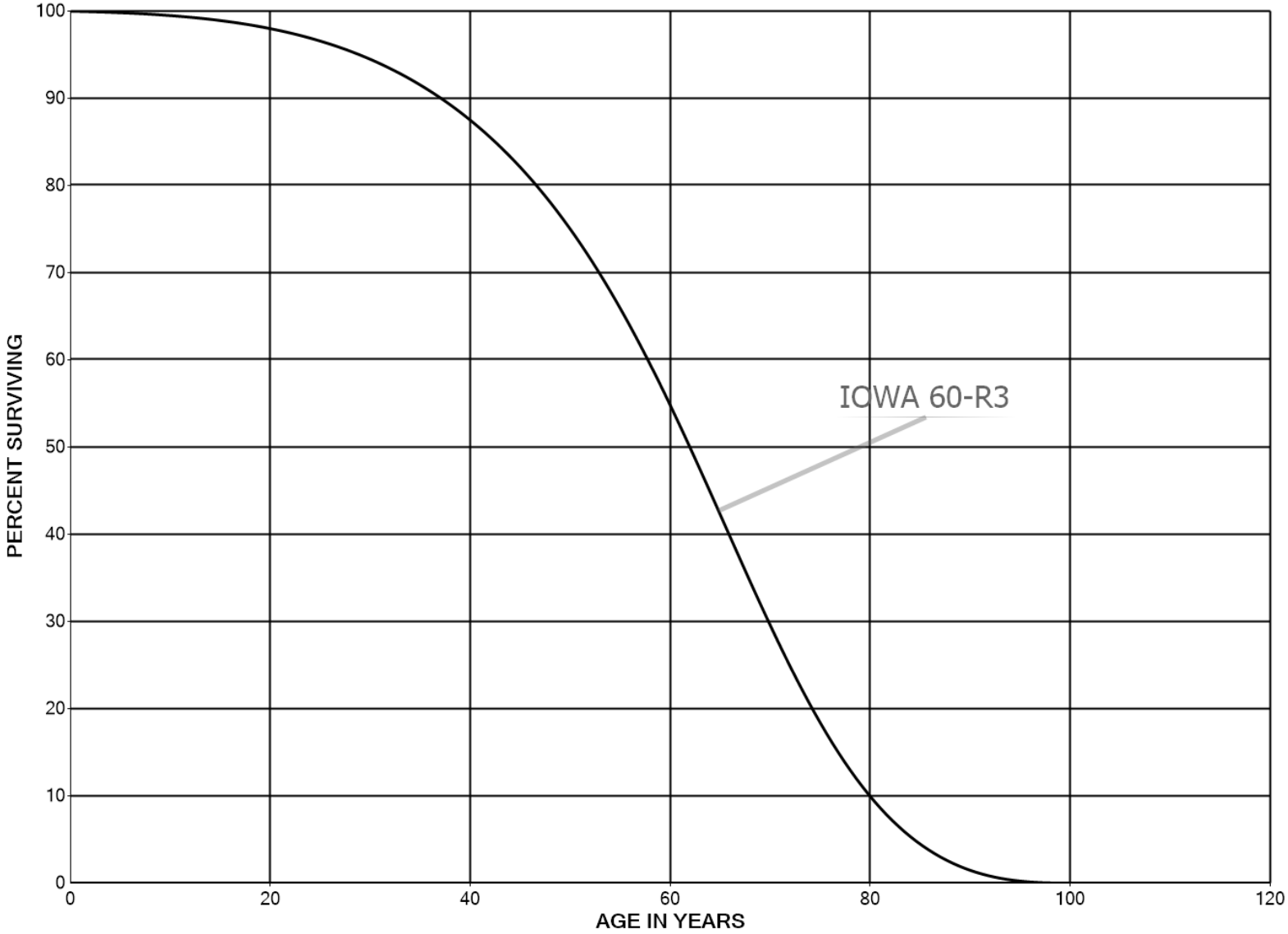
ACCOUNTS 304.30 AND 304.36 PURIFICATION, WASTE HANDLING AND TREATMENT STRUCTURES

ORIGINAL LIFE TABLE, CONT.

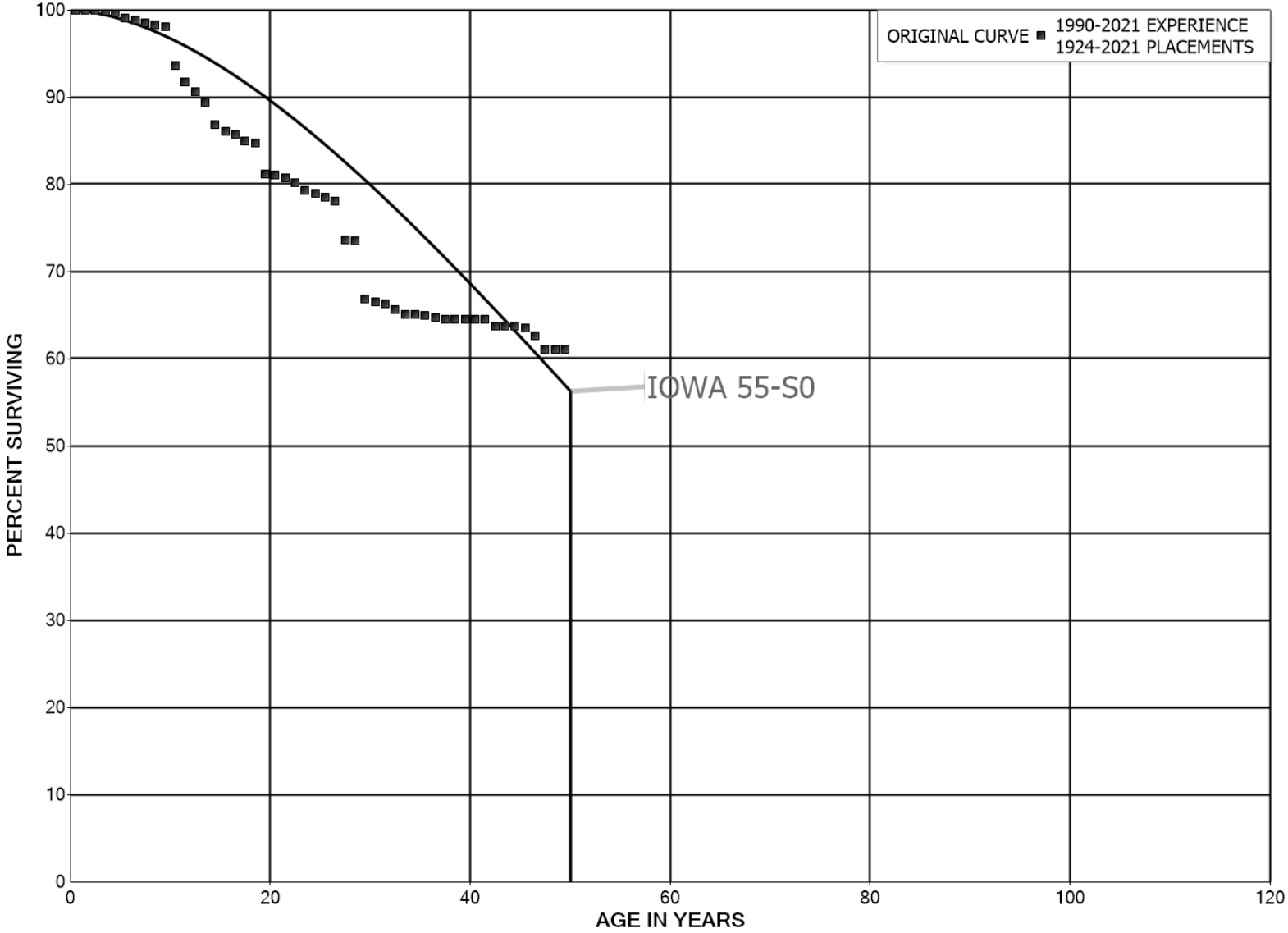
PLACEMENT BAND 1889-2021 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	18,162	1,414	0.0779	0.9221	0.97
120.5	16,692	43	0.0025	0.9975	0.90
121.5	13,731		0.0000	1.0000	0.89
122.5	13,731		0.0000	1.0000	0.89
123.5	13,731		0.0000	1.0000	0.89
124.5	13,731	760	0.0553	0.9447	0.89
125.5	12,971		0.0000	1.0000	0.84
126.5	12,971		0.0000	1.0000	0.84
127.5	12,971		0.0000	1.0000	0.84
128.5	12,281		0.0000	1.0000	0.84
129.5	12,281	246	0.0200	0.9800	0.84
130.5	12,035		0.0000	1.0000	0.83
131.5	12,035		0.0000	1.0000	0.83
132.5					0.83

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.30 PURIFICATION BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.61 OFFICE BUILDINGS - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,380,769		0.0000	1.0000	100.00
0.5	44,088,926	10,320	0.0002	0.9998	100.00
1.5	44,336,093	20,035	0.0005	0.9995	99.98
2.5	43,635,061	39,693	0.0009	0.9991	99.93
3.5	19,990,405	16,310	0.0008	0.9992	99.84
4.5	19,510,096	142,870	0.0073	0.9927	99.76
5.5	17,976,989	39,489	0.0022	0.9978	99.03
6.5	17,687,523	47,849	0.0027	0.9973	98.81
7.5	17,436,133	45,013	0.0026	0.9974	98.54
8.5	16,775,985	32,170	0.0019	0.9981	98.29
9.5	16,438,960	749,138	0.0456	0.9544	98.10
10.5	15,389,301	306,128	0.0199	0.9801	93.63
11.5	15,020,979	189,232	0.0126	0.9874	91.77
12.5	14,615,580	188,079	0.0129	0.9871	90.61
13.5	14,028,620	404,629	0.0288	0.9712	89.45
14.5	13,480,953	132,559	0.0098	0.9902	86.87
15.5	12,854,570	37,582	0.0029	0.9971	86.01
16.5	12,346,428	112,817	0.0091	0.9909	85.76
17.5	12,191,462	36,049	0.0030	0.9970	84.98
18.5	11,963,605	497,820	0.0416	0.9584	84.73
19.5	11,313,475	21,307	0.0019	0.9981	81.20
20.5	10,822,026	45,004	0.0042	0.9958	81.05
21.5	10,140,598	69,086	0.0068	0.9932	80.71
22.5	10,055,189	104,076	0.0104	0.9896	80.16
23.5	9,919,148	49,073	0.0049	0.9951	79.33
24.5	9,719,501	54,012	0.0056	0.9944	78.94
25.5	8,079,015	41,183	0.0051	0.9949	78.50
26.5	7,956,448	453,035	0.0569	0.9431	78.10
27.5	7,160,035	9,823	0.0014	0.9986	73.65
28.5	7,218,804	657,457	0.0911	0.9089	73.55
29.5	6,460,262	28,830	0.0045	0.9955	66.85
30.5	6,374,424	28,761	0.0045	0.9955	66.55
31.5	6,611,457	64,999	0.0098	0.9902	66.25
32.5	5,558,718	44,124	0.0079	0.9921	65.60
33.5	4,836,906		0.0000	1.0000	65.08
34.5	2,859,662	5,354	0.0019	0.9981	65.08
35.5	1,309,626	4,580	0.0035	0.9965	64.96
36.5	1,236,164	3,664	0.0030	0.9970	64.73
37.5	1,231,598	349	0.0003	0.9997	64.54
38.5	1,196,464		0.0000	1.0000	64.52

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	835,418	350	0.0004	0.9996	64.52
40.5	789,258	1	0.0000	1.0000	64.50
41.5	789,157	9,586	0.0121	0.9879	64.50
42.5	749,818		0.0000	1.0000	63.71
43.5	749,818	0	0.0000	1.0000	63.71
44.5	303,227	1,089	0.0036	0.9964	63.71
45.5	256,451	3,391	0.0132	0.9868	63.48
46.5	246,533	6,299	0.0255	0.9745	62.64
47.5	240,234		0.0000	1.0000	61.04
48.5	238,597	68	0.0003	0.9997	61.04
49.5	177,068	89	0.0005	0.9995	61.03
50.5	167,959	2,639	0.0157	0.9843	61.00
51.5	154,198		0.0000	1.0000	60.04
52.5	152,925		0.0000	1.0000	60.04
53.5	95,469		0.0000	1.0000	60.04
54.5	47,291		0.0000	1.0000	60.04
55.5	46,166		0.0000	1.0000	60.04
56.5	34,208		0.0000	1.0000	60.04
57.5	33,128		0.0000	1.0000	60.04
58.5	83		0.0000	1.0000	60.04
59.5	83		0.0000	1.0000	60.04
60.5	62		0.0000	1.0000	60.04
61.5	13		0.0000	1.0000	60.04
62.5	13		0.0000	1.0000	60.04
63.5					60.04
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5	215		0.0000		
76.5	215		0.0000		
77.5	1,060		0.0000		
78.5	1,060		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY

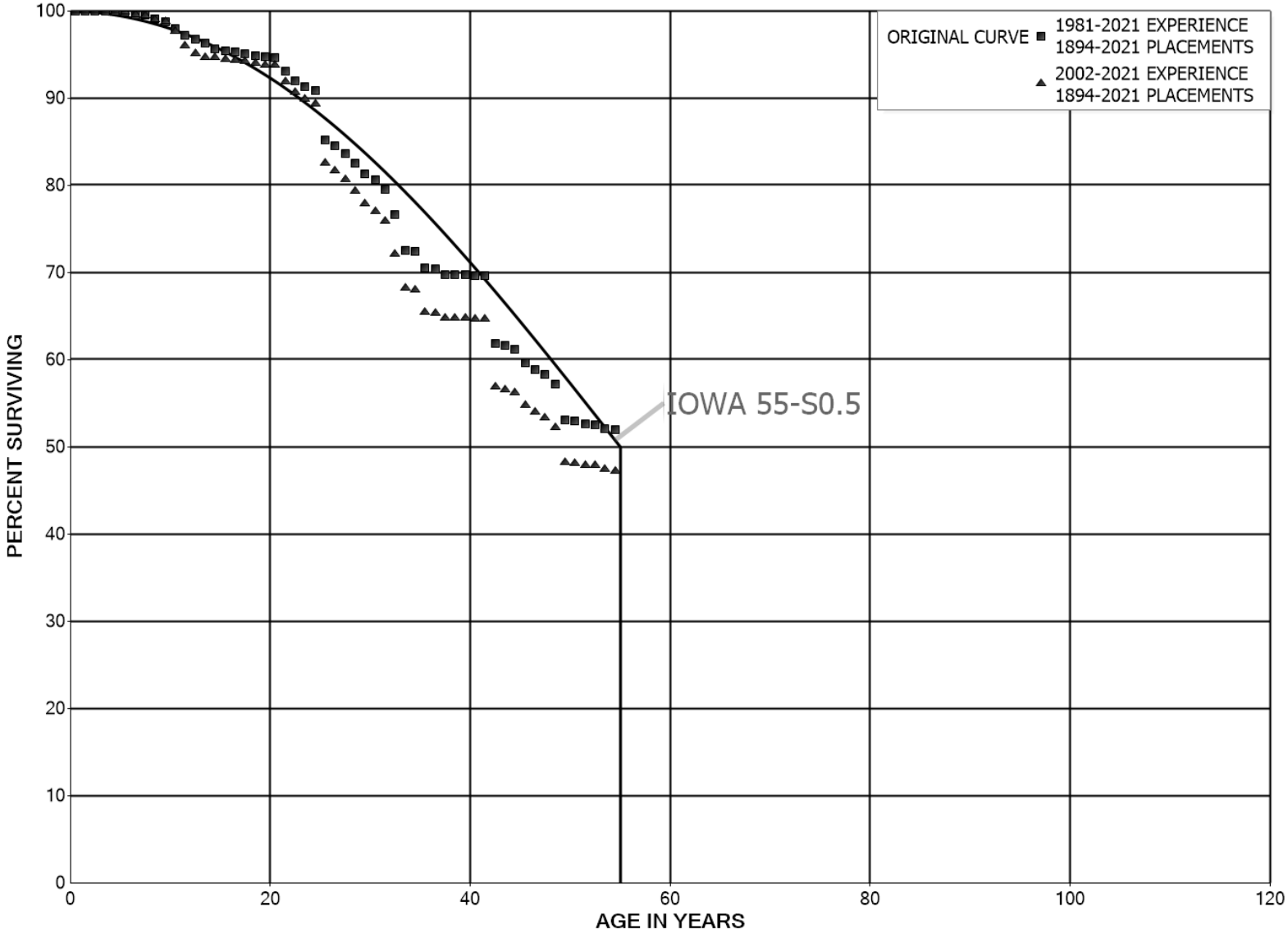
ACCOUNT 304.61 OFFICE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021 EXPERIENCE BAND 1990-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,060		0.0000		
80.5	1,060		0.0000		
81.5	1,060		0.0000		
82.5	1,060		0.0000		
83.5	1,060		0.0000		
84.5	1,060		0.0000		
85.5	1,060		0.0000		
86.5	1,060		0.0000		
87.5	1,060		0.0000		
88.5	1,060		0.0000		
89.5	1,060		0.0000		
90.5	1,060		0.0000		
91.5	1,060		0.0000		
92.5	1,060		0.0000		
93.5	1,060		0.0000		
94.5	1,060		0.0000		
95.5	845		0.0000		
96.5	845		0.0000		
97.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,421,568		0.0000	1.0000	100.00
0.5	56,659,968		0.0000	1.0000	100.00
1.5	56,229,314	3,043	0.0001	0.9999	100.00
2.5	49,446,076	20,003	0.0004	0.9996	99.99
3.5	29,550,003	1,568	0.0001	0.9999	99.95
4.5	29,516,959	26,813	0.0009	0.9991	99.95
5.5	29,509,764	95,207	0.0032	0.9968	99.86
6.5	28,783,769	14,716	0.0005	0.9995	99.54
7.5	11,554,449	54,457	0.0047	0.9953	99.48
8.5	11,439,444	37,064	0.0032	0.9968	99.02
9.5	9,261,426	64,328	0.0069	0.9931	98.70
10.5	8,938,054	71,923	0.0080	0.9920	98.01
11.5	8,789,062	49,530	0.0056	0.9944	97.22
12.5	8,314,692	35,256	0.0042	0.9958	96.67
13.5	7,799,964	55,000	0.0071	0.9929	96.26
14.5	7,483,473	18,255	0.0024	0.9976	95.58
15.5	8,241,935	8,698	0.0011	0.9989	95.35
16.5	8,194,269	18,389	0.0022	0.9978	95.25
17.5	8,173,326	14,042	0.0017	0.9983	95.04
18.5	8,189,658	16,250	0.0020	0.9980	94.87
19.5	8,165,500	4,081	0.0005	0.9995	94.69
20.5	7,791,560	129,985	0.0167	0.9833	94.64
21.5	7,533,176	86,183	0.0114	0.9886	93.06
22.5	7,304,477	52,642	0.0072	0.9928	91.99
23.5	7,175,203	34,912	0.0049	0.9951	91.33
24.5	7,002,405	436,090	0.0623	0.9377	90.89
25.5	6,423,021	53,512	0.0083	0.9917	85.23
26.5	6,370,782	64,700	0.0102	0.9898	84.52
27.5	6,237,850	84,950	0.0136	0.9864	83.66
28.5	6,137,096	92,370	0.0151	0.9849	82.52
29.5	5,697,047	48,463	0.0085	0.9915	81.28
30.5	4,945,691	69,484	0.0140	0.9860	80.59
31.5	3,870,165	136,345	0.0352	0.9648	79.45
32.5	3,299,680	176,577	0.0535	0.9465	76.65
33.5	2,357,132	5,075	0.0022	0.9978	72.55
34.5	1,535,995	40,198	0.0262	0.9738	72.40
35.5	1,382,186	3,115	0.0023	0.9977	70.50
36.5	1,226,064	11,342	0.0093	0.9907	70.34
37.5	1,161,638		0.0000	1.0000	69.69
38.5	1,186,370		0.0000	1.0000	69.69

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,180,303	1,649	0.0014	0.9986	69.69
40.5	1,196,799	523	0.0004	0.9996	69.59
41.5	1,193,440	132,496	0.1110	0.8890	69.56
42.5	1,057,135	4,285	0.0041	0.9959	61.84
43.5	1,052,914	6,789	0.0064	0.9936	61.59
44.5	1,043,086	26,486	0.0254	0.9746	61.19
45.5	980,992	12,526	0.0128	0.9872	59.64
46.5	968,316	10,005	0.0103	0.9897	58.88
47.5	956,432	18,327	0.0192	0.9808	58.27
48.5	924,876	66,504	0.0719	0.9281	57.15
49.5	849,694	1,502	0.0018	0.9982	53.04
50.5	843,974	5,199	0.0062	0.9938	52.95
51.5	841,558	1,750	0.0021	0.9979	52.62
52.5	837,008	6,962	0.0083	0.9917	52.51
53.5	827,830	2,549	0.0031	0.9969	52.08
54.5	794,365	61	0.0001	0.9999	51.92
55.5	774,789	123	0.0002	0.9998	51.91
56.5	121,388	1,782	0.0147	0.9853	51.90
57.5	116,431	426	0.0037	0.9963	51.14
58.5	119,867	55	0.0005	0.9995	50.96
59.5	116,484		0.0000	1.0000	50.93
60.5	114,147	2,747	0.0241	0.9759	50.93
61.5	109,316		0.0000	1.0000	49.71
62.5	108,588		0.0000	1.0000	49.71
63.5	106,035	4,463	0.0421	0.9579	49.71
64.5	99,222		0.0000	1.0000	47.61
65.5	88,130	111	0.0013	0.9987	47.61
66.5	87,878	194	0.0022	0.9978	47.55
67.5	76,994		0.0000	1.0000	47.45
68.5	82,119		0.0000	1.0000	47.45
69.5	82,119		0.0000	1.0000	47.45
70.5	81,248	2,148	0.0264	0.9736	47.45
71.5	90,602	45	0.0005	0.9995	46.20
72.5	104,297	161	0.0015	0.9985	46.17
73.5	103,058		0.0000	1.0000	46.10
74.5	105,335	69	0.0007	0.9993	46.10
75.5	105,265		0.0000	1.0000	46.07
76.5	105,682		0.0000	1.0000	46.07
77.5	105,682		0.0000	1.0000	46.07
78.5	105,682		0.0000	1.0000	46.07

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,941		0.0000	1.0000	46.07
80.5	75,941		0.0000	1.0000	46.07
81.5	75,751		0.0000	1.0000	46.07
82.5	75,751		0.0000	1.0000	46.07
83.5	75,751		0.0000	1.0000	46.07
84.5	75,456	635	0.0084	0.9916	46.07
85.5	74,821	506	0.0068	0.9932	45.68
86.5	74,305		0.0000	1.0000	45.37
87.5	74,305		0.0000	1.0000	45.37
88.5	74,305		0.0000	1.0000	45.37
89.5	74,305	637	0.0086	0.9914	45.37
90.5	73,667		0.0000	1.0000	44.99
91.5	73,667	6,226	0.0845	0.9155	44.99
92.5	54,346	97	0.0018	0.9982	41.18
93.5	90,569		0.0000	1.0000	41.11
94.5	90,286	1,065	0.0118	0.9882	41.11
95.5	74,385		0.0000	1.0000	40.63
96.5	74,385		0.0000	1.0000	40.63
97.5	74,384		0.0000	1.0000	40.63
98.5	74,384		0.0000	1.0000	40.63
99.5	74,346		0.0000	1.0000	40.63
100.5	74,346		0.0000	1.0000	40.63
101.5	74,346	298	0.0040	0.9960	40.63
102.5	74,048		0.0000	1.0000	40.46
103.5	74,048		0.0000	1.0000	40.46
104.5	74,048		0.0000	1.0000	40.46
105.5	74,048		0.0000	1.0000	40.46
106.5	74,048		0.0000	1.0000	40.46
107.5	74,048	38,473	0.5196	0.4804	40.46
108.5	35,575		0.0000	1.0000	19.44
109.5	31,254	2,970	0.0950	0.9050	19.44
110.5	28,284		0.0000	1.0000	17.59
111.5	28,284		0.0000	1.0000	17.59
112.5	14,777		0.0000	1.0000	17.59
113.5	3,747		0.0000	1.0000	17.59
114.5	3,747		0.0000	1.0000	17.59
115.5	1,470		0.0000	1.0000	17.59
116.5	1,470		0.0000	1.0000	17.59
117.5	1,470		0.0000	1.0000	17.59
118.5	1,470		0.0000	1.0000	17.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1981-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,470		0.0000	1.0000	17.59
120.5	1,470		0.0000	1.0000	17.59
121.5	1,470		0.0000	1.0000	17.59
122.5	1,470		0.0000	1.0000	17.59
123.5	1,470		0.0000	1.0000	17.59
124.5	1,470		0.0000	1.0000	17.59
125.5	1,470		0.0000	1.0000	17.59
126.5	1,470		0.0000	1.0000	17.59
127.5					17.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,384,192		0.0000	1.0000	100.00
0.5	49,892,024		0.0000	1.0000	100.00
1.5	49,581,560	3,043	0.0001	0.9999	100.00
2.5	42,971,994	7,058	0.0002	0.9998	99.99
3.5	23,105,888		0.0000	1.0000	99.98
4.5	23,319,088	26,246	0.0011	0.9989	99.98
5.5	23,505,489	85,323	0.0036	0.9964	99.86
6.5	22,759,903	14,716	0.0006	0.9994	99.50
7.5	5,607,553	29,133	0.0052	0.9948	99.44
8.5	5,514,290	12,967	0.0024	0.9976	98.92
9.5	3,753,521	40,076	0.0107	0.9893	98.69
10.5	4,229,832	70,970	0.0168	0.9832	97.64
11.5	5,205,851	48,663	0.0093	0.9907	96.00
12.5	5,535,654	25,956	0.0047	0.9953	95.10
13.5	5,784,136		0.0000	1.0000	94.65
14.5	6,530,733	16,057	0.0025	0.9975	94.65
15.5	6,739,289	7,088	0.0011	0.9989	94.42
16.5	6,879,228	12,254	0.0018	0.9982	94.32
17.5	6,920,913	14,042	0.0020	0.9980	94.15
18.5	6,919,294	16,250	0.0023	0.9977	93.96
19.5	6,916,745	3,365	0.0005	0.9995	93.74
20.5	6,540,438	129,917	0.0199	0.9801	93.70
21.5	6,286,717	85,192	0.0136	0.9864	91.84
22.5	6,066,137	52,642	0.0087	0.9913	90.59
23.5	5,931,735	34,912	0.0059	0.9941	89.80
24.5	5,736,509	436,090	0.0760	0.9240	89.28
25.5	5,182,902	52,883	0.0102	0.9898	82.49
26.5	5,121,879	62,632	0.0122	0.9878	81.65
27.5	5,007,338	84,799	0.0169	0.9831	80.65
28.5	4,920,649	92,295	0.0188	0.9812	79.28
29.5	4,497,223	47,884	0.0106	0.9894	77.80
30.5	3,743,781	54,153	0.0145	0.9855	76.97
31.5	2,697,956	134,870	0.0500	0.9500	75.85
32.5	2,165,035	117,107	0.0541	0.9459	72.06
33.5	1,339,487	5,075	0.0038	0.9962	68.16
34.5	574,264	20,797	0.0362	0.9638	67.91
35.5	465,349	816	0.0018	0.9982	65.45
36.5	1,163,100	11,342	0.0098	0.9902	65.33
37.5	1,106,523		0.0000	1.0000	64.70
38.5	1,102,061		0.0000	1.0000	64.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,096,592	1,649	0.0015	0.9985	64.70
40.5	1,095,900	432	0.0004	0.9996	64.60
41.5	1,098,921	132,496	0.1206	0.8794	64.57
42.5	964,048	4,285	0.0044	0.9956	56.79
43.5	962,207	5,289	0.0055	0.9945	56.53
44.5	960,054	26,486	0.0276	0.9724	56.22
45.5	907,915	12,526	0.0138	0.9862	54.67
46.5	895,545	10,005	0.0112	0.9888	53.92
47.5	894,351	18,327	0.0205	0.9795	53.32
48.5	862,795	66,504	0.0771	0.9229	52.22
49.5	787,614	1,502	0.0019	0.9981	48.20
50.5	782,764	5,199	0.0066	0.9934	48.11
51.5	774,290		0.0000	1.0000	47.79
52.5	767,616	6,962	0.0091	0.9909	47.79
53.5	759,233	2,549	0.0034	0.9966	47.35
54.5	710,903		0.0000	1.0000	47.19
55.5	709,286	123	0.0002	0.9998	47.19
56.5	55,964	1,782	0.0318	0.9682	47.19
57.5	51,008	342	0.0067	0.9933	45.68
58.5	48,498	55	0.0011	0.9989	45.38
59.5	74,900		0.0000	1.0000	45.33
60.5	72,791	2,747	0.0377	0.9623	45.33
61.5	68,151		0.0000	1.0000	43.62
62.5	67,422		0.0000	1.0000	43.62
63.5	64,869	4,463	0.0688	0.9312	43.62
64.5	58,351		0.0000	1.0000	40.61
65.5	47,260	68	0.0014	0.9986	40.61
66.5	48,530	127	0.0026	0.9974	40.56
67.5	37,713		0.0000	1.0000	40.45
68.5	37,713		0.0000	1.0000	40.45
69.5	37,713		0.0000	1.0000	40.45
70.5	36,842	234	0.0063	0.9937	40.45
71.5	33,968	45	0.0013	0.9987	40.19
72.5	46,759	161	0.0034	0.9966	40.14
73.5	47,697		0.0000	1.0000	40.00
74.5	47,979	69	0.0014	0.9986	40.00
75.5	62,819		0.0000	1.0000	39.94
76.5	62,170		0.0000	1.0000	39.94
77.5	62,808		0.0000	1.0000	39.94
78.5	62,808		0.0000	1.0000	39.94

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,331		0.0000	1.0000	39.94
80.5	39,331		0.0000	1.0000	39.94
81.5	39,141		0.0000	1.0000	39.94
82.5	39,141		0.0000	1.0000	39.94
83.5	39,141		0.0000	1.0000	39.94
84.5	38,846		0.0000	1.0000	39.94
85.5	38,846		0.0000	1.0000	39.94
86.5	37,366		0.0000	1.0000	39.94
87.5	37,366		0.0000	1.0000	39.94
88.5	37,366		0.0000	1.0000	39.94
89.5	41,986	637	0.0152	0.9848	39.94
90.5	41,348		0.0000	1.0000	39.34
91.5	41,348	6,226	0.1506	0.8494	39.34
92.5	35,534	73	0.0021	0.9979	33.41
93.5	47,284		0.0000	1.0000	33.35
94.5	47,001		0.0000	1.0000	33.35
95.5	72,915		0.0000	1.0000	33.35
96.5	72,915		0.0000	1.0000	33.35
97.5	72,914		0.0000	1.0000	33.35
98.5	72,914		0.0000	1.0000	33.35
99.5	72,876		0.0000	1.0000	33.35
100.5	72,876		0.0000	1.0000	33.35
101.5	72,876	298	0.0041	0.9959	33.35
102.5	72,578		0.0000	1.0000	33.21
103.5	72,578		0.0000	1.0000	33.21
104.5	72,578		0.0000	1.0000	33.21
105.5	72,578		0.0000	1.0000	33.21
106.5	72,578		0.0000	1.0000	33.21
107.5	74,048	38,473	0.5196	0.4804	33.21
108.5	35,575		0.0000	1.0000	15.95
109.5	31,254	2,970	0.0950	0.9050	15.95
110.5	28,284		0.0000	1.0000	14.44
111.5	28,284		0.0000	1.0000	14.44
112.5	14,777		0.0000	1.0000	14.44
113.5	3,747		0.0000	1.0000	14.44
114.5	3,747		0.0000	1.0000	14.44
115.5	1,470		0.0000	1.0000	14.44
116.5	1,470		0.0000	1.0000	14.44
117.5	1,470		0.0000	1.0000	14.44
118.5	1,470		0.0000	1.0000	14.44

PENNSYLVANIA-AMERICAN WATER COMPANY

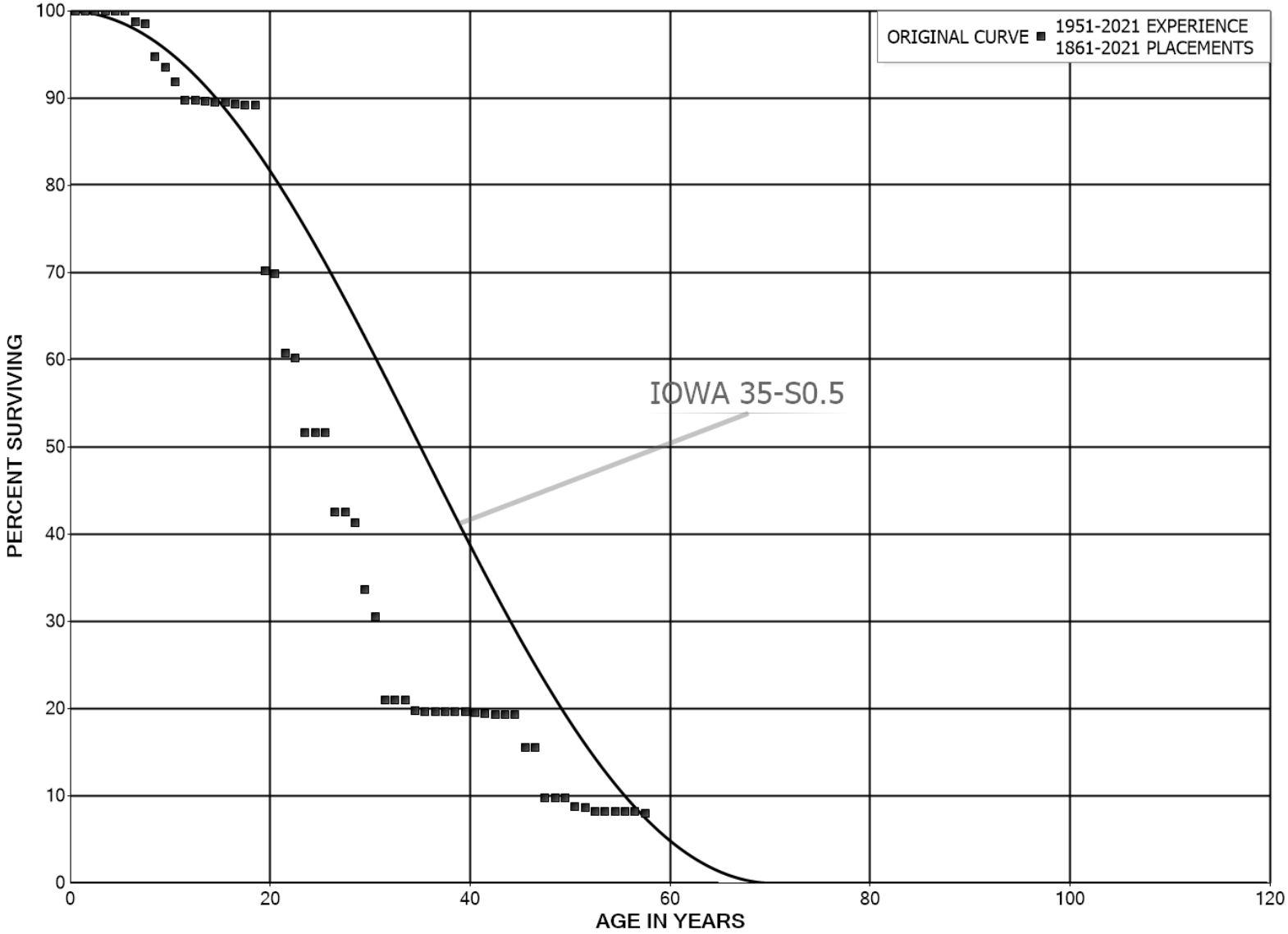
ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,470		0.0000	1.0000	14.44
120.5	1,470		0.0000	1.0000	14.44
121.5	1,470		0.0000	1.0000	14.44
122.5	1,470		0.0000	1.0000	14.44
123.5	1,470		0.0000	1.0000	14.44
124.5	1,470		0.0000	1.0000	14.44
125.5	1,470		0.0000	1.0000	14.44
126.5	1,470		0.0000	1.0000	14.44
127.5					14.44

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,446,079		0.0000	1.0000	100.00
0.5	4,425,501		0.0000	1.0000	100.00
1.5	4,420,438		0.0000	1.0000	100.00
2.5	4,416,315		0.0000	1.0000	100.00
3.5	3,646,909		0.0000	1.0000	100.00
4.5	3,275,744		0.0000	1.0000	100.00
5.5	2,790,896	34,059	0.0122	0.9878	100.00
6.5	2,049,421	5,276	0.0026	0.9974	98.78
7.5	2,032,100	78,669	0.0387	0.9613	98.53
8.5	1,879,531	24,690	0.0131	0.9869	94.71
9.5	1,796,410	32,173	0.0179	0.9821	93.47
10.5	1,762,519	39,289	0.0223	0.9777	91.79
11.5	1,573,931	683	0.0004	0.9996	89.75
12.5	1,546,577	1,630	0.0011	0.9989	89.71
13.5	1,279,232	839	0.0007	0.9993	89.61
14.5	819,235		0.0000	1.0000	89.55
15.5	754,870	2,210	0.0029	0.9971	89.55
16.5	572,437	700	0.0012	0.9988	89.29
17.5	365,257		0.0000	1.0000	89.18
18.5	298,746	63,771	0.2135	0.7865	89.18
19.5	234,974	932	0.0040	0.9960	70.15
20.5	241,890	31,477	0.1301	0.8699	69.87
21.5	211,127	1,929	0.0091	0.9909	60.78
22.5	209,198	30,027	0.1435	0.8565	60.22
23.5	177,611		0.0000	1.0000	51.58
24.5	167,875		0.0000	1.0000	51.58
25.5	132,928	23,348	0.1756	0.8244	51.58
26.5	109,580		0.0000	1.0000	42.52
27.5	109,580	3,311	0.0302	0.9698	42.52
28.5	106,268	19,520	0.1837	0.8163	41.23
29.5	85,248	8,072	0.0947	0.9053	33.66
30.5	75,533	23,596	0.3124	0.6876	30.47
31.5	51,936		0.0000	1.0000	20.95
32.5	50,970		0.0000	1.0000	20.95
33.5	61,069	3,481	0.0570	0.9430	20.95
34.5	53,844	279	0.0052	0.9948	19.76
35.5	51,563		0.0000	1.0000	19.66
36.5	51,563	2	0.0000	1.0000	19.66
37.5	51,561		0.0000	1.0000	19.66
38.5	50,513		0.0000	1.0000	19.66

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,513	294	0.0058	0.9942	19.66
40.5	50,076	485	0.0097	0.9903	19.54
41.5	49,591	46	0.0009	0.9991	19.35
42.5	49,564	2	0.0000	1.0000	19.33
43.5	51,018		0.0000	1.0000	19.33
44.5	51,018	10,051	0.1970	0.8030	19.33
45.5	40,966		0.0000	1.0000	15.52
46.5	37,968	14,255	0.3755	0.6245	15.52
47.5	23,712		0.0000	1.0000	9.70
48.5	23,687		0.0000	1.0000	9.70
49.5	23,106	2,244	0.0971	0.9029	9.70
50.5	20,379	366	0.0180	0.9820	8.75
51.5	19,752	867	0.0439	0.9561	8.60
52.5	18,804		0.0000	1.0000	8.22
53.5	18,804		0.0000	1.0000	8.22
54.5	18,373		0.0000	1.0000	8.22
55.5	33,451	125	0.0037	0.9963	8.22
56.5	33,327	984	0.0295	0.9705	8.19
57.5	34,858		0.0000	1.0000	7.95
58.5	33,792		0.0000	1.0000	7.95
59.5	33,605		0.0000	1.0000	7.95
60.5	33,605		0.0000	1.0000	7.95
61.5	32,271		0.0000	1.0000	7.95
62.5	32,131	343	0.0107	0.9893	7.95
63.5	30,332		0.0000	1.0000	7.86
64.5	30,333		0.0000	1.0000	7.86
65.5	30,333		0.0000	1.0000	7.86
66.5	30,333	198	0.0065	0.9935	7.86
67.5	28,169		0.0000	1.0000	7.81
68.5	28,169		0.0000	1.0000	7.81
69.5	27,667		0.0000	1.0000	7.81
70.5	27,666		0.0000	1.0000	7.81
71.5	27,666		0.0000	1.0000	7.81
72.5	27,666	15,078	0.5450	0.4550	7.81
73.5	12,588		0.0000	1.0000	3.55
74.5	12,588		0.0000	1.0000	3.55
75.5	13,588		0.0000	1.0000	3.55
76.5	13,588		0.0000	1.0000	3.55
77.5	13,588		0.0000	1.0000	3.55
78.5	13,544		0.0000	1.0000	3.55

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,971		0.0000	1.0000	3.55
80.5	12,280		0.0000	1.0000	3.55
81.5	12,280		0.0000	1.0000	3.55
82.5	12,280		0.0000	1.0000	3.55
83.5	12,280		0.0000	1.0000	3.55
84.5	12,280		0.0000	1.0000	3.55
85.5	10,838		0.0000	1.0000	3.55
86.5	10,838	1	0.0001	0.9999	3.55
87.5	10,837		0.0000	1.0000	3.55
88.5	10,837		0.0000	1.0000	3.55
89.5	11,950		0.0000	1.0000	3.55
90.5	11,950		0.0000	1.0000	3.55
91.5	6,826		0.0000	1.0000	3.55
92.5	6,112		0.0000	1.0000	3.55
93.5	6,112		0.0000	1.0000	3.55
94.5	5,948		0.0000	1.0000	3.55
95.5	5,948		0.0000	1.0000	3.55
96.5	5,948		0.0000	1.0000	3.55
97.5	5,948		0.0000	1.0000	3.55
98.5	5,948		0.0000	1.0000	3.55
99.5	5,948		0.0000	1.0000	3.55
100.5	5,948	2,951	0.4961	0.5039	3.55
101.5	2,114		0.0000	1.0000	1.79
102.5	2,114		0.0000	1.0000	1.79
103.5	2,114		0.0000	1.0000	1.79
104.5	1,114		0.0000	1.0000	1.79
105.5	1,113		0.0000	1.0000	1.79
106.5	1,113		0.0000	1.0000	1.79
107.5	1,113		0.0000	1.0000	1.79
108.5	1,113		0.0000	1.0000	1.79
109.5	1,113		0.0000	1.0000	1.79
110.5	1,113		0.0000	1.0000	1.79
111.5	1,113		0.0000	1.0000	1.79
112.5	1,113		0.0000	1.0000	1.79
113.5	1,113		0.0000	1.0000	1.79
114.5	1,113		0.0000	1.0000	1.79
115.5	1,113		0.0000	1.0000	1.79
116.5	1,113		0.0000	1.0000	1.79
117.5	1,113		0.0000	1.0000	1.79
118.5	1,113		0.0000	1.0000	1.79

PENNSYLVANIA-AMERICAN WATER COMPANY

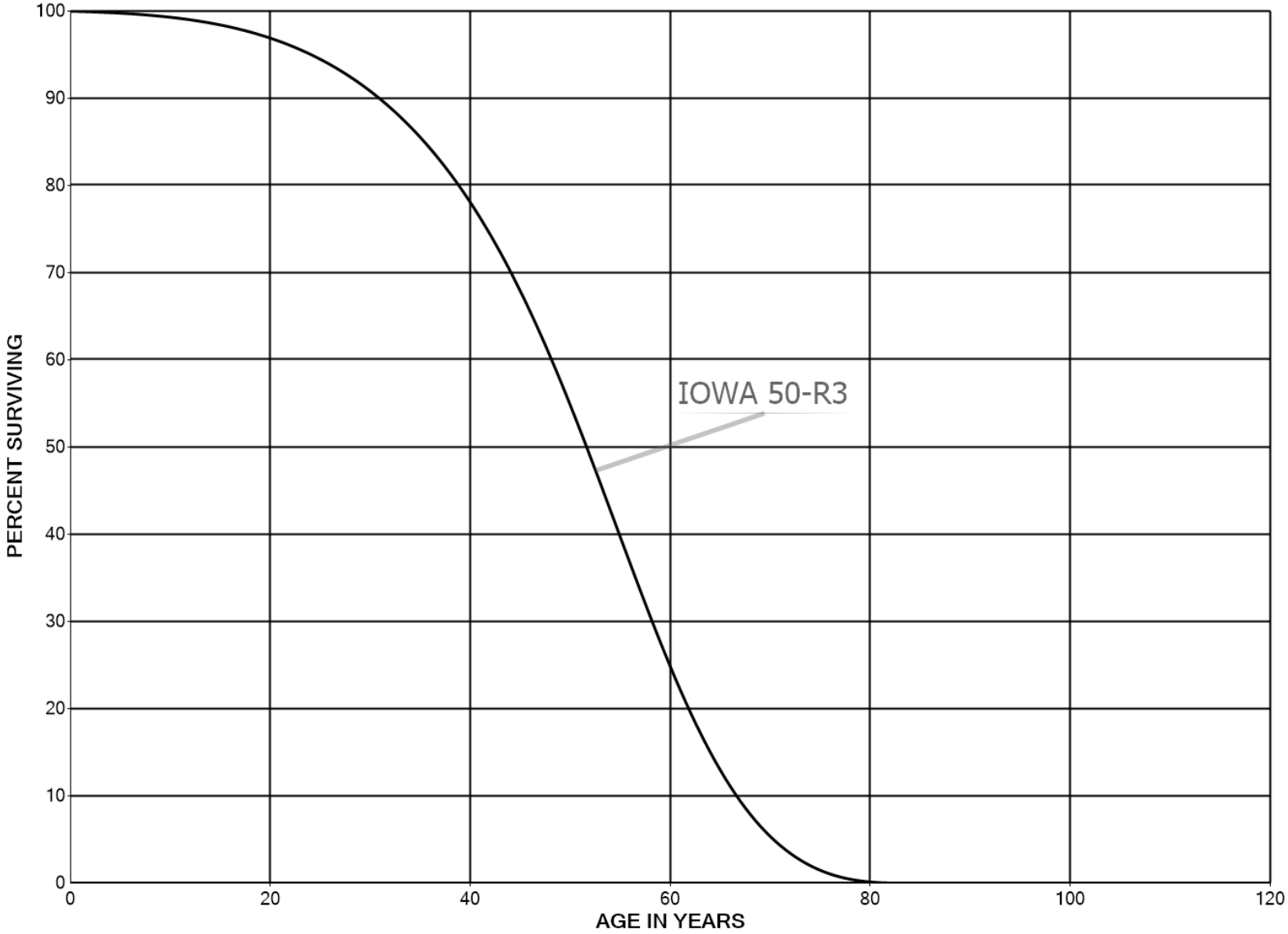
ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

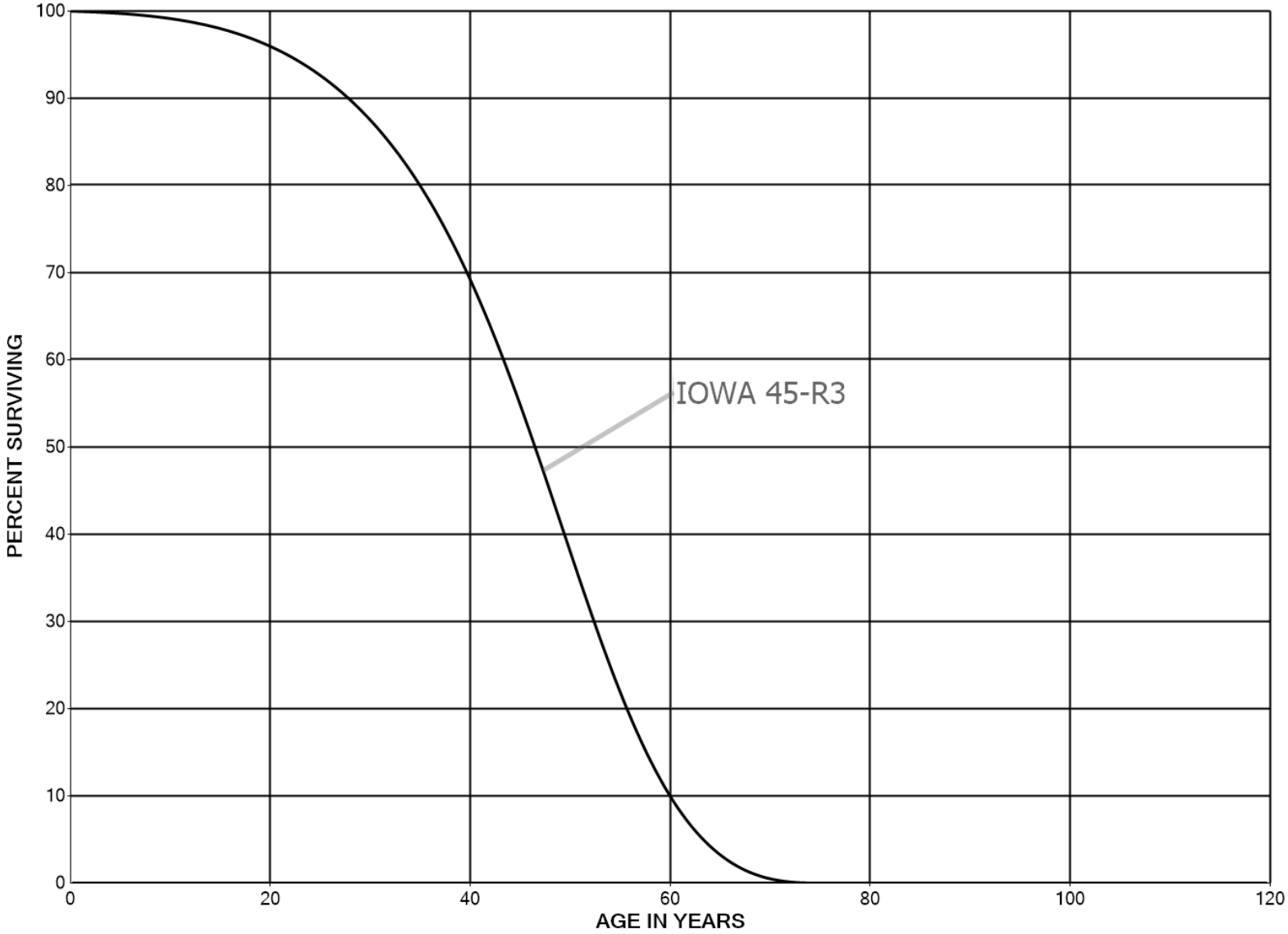
PLACEMENT BAND 1861-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,113		0.0000	1.0000	1.79
120.5	1,113		0.0000	1.0000	1.79
121.5	1,113		0.0000	1.0000	1.79
122.5	1,113		0.0000	1.0000	1.79
123.5	1,113		0.0000	1.0000	1.79
124.5	1,113		0.0000	1.0000	1.79
125.5	1,113		0.0000	1.0000	1.79
126.5	1,113		0.0000	1.0000	1.79
127.5	1,113		0.0000	1.0000	1.79
128.5	1,113		0.0000	1.0000	1.79
129.5	1,113		0.0000	1.0000	1.79
130.5	1,113		0.0000	1.0000	1.79
131.5	1,113		0.0000	1.0000	1.79
132.5	1,113		0.0000	1.0000	1.79
133.5	1,113		0.0000	1.0000	1.79
134.5	1,113		0.0000	1.0000	1.79
135.5	1,113		0.0000	1.0000	1.79
136.5	1,113		0.0000	1.0000	1.79
137.5	1,113		0.0000	1.0000	1.79
138.5	1,113		0.0000	1.0000	1.79
139.5	1,113		0.0000	1.0000	1.79
140.5	1,113		0.0000	1.0000	1.79
141.5	1,113		0.0000	1.0000	1.79
142.5	1,113		0.0000	1.0000	1.79
143.5	1,113		0.0000	1.0000	1.79
144.5	1,113		0.0000	1.0000	1.79
145.5	1,113		0.0000	1.0000	1.79
146.5	1,113		0.0000	1.0000	1.79
147.5	1,113		0.0000	1.0000	1.79
148.5	1,113		0.0000	1.0000	1.79
149.5	1,113		0.0000	1.0000	1.79
150.5	1,113		0.0000	1.0000	1.79
151.5	1,113		0.0000	1.0000	1.79
152.5	1,113		0.0000	1.0000	1.79
153.5	1,113		0.0000	1.0000	1.79
154.5	1,113		0.0000	1.0000	1.79
155.5	1,113	19	0.0167	0.9833	1.79
156.5	1,094		0.0000	1.0000	1.76
157.5	1,094		0.0000	1.0000	1.76
158.5	1,094		0.0000	1.0000	1.76
159.5	1,094		0.0000	1.0000	1.76
160.5					1.76

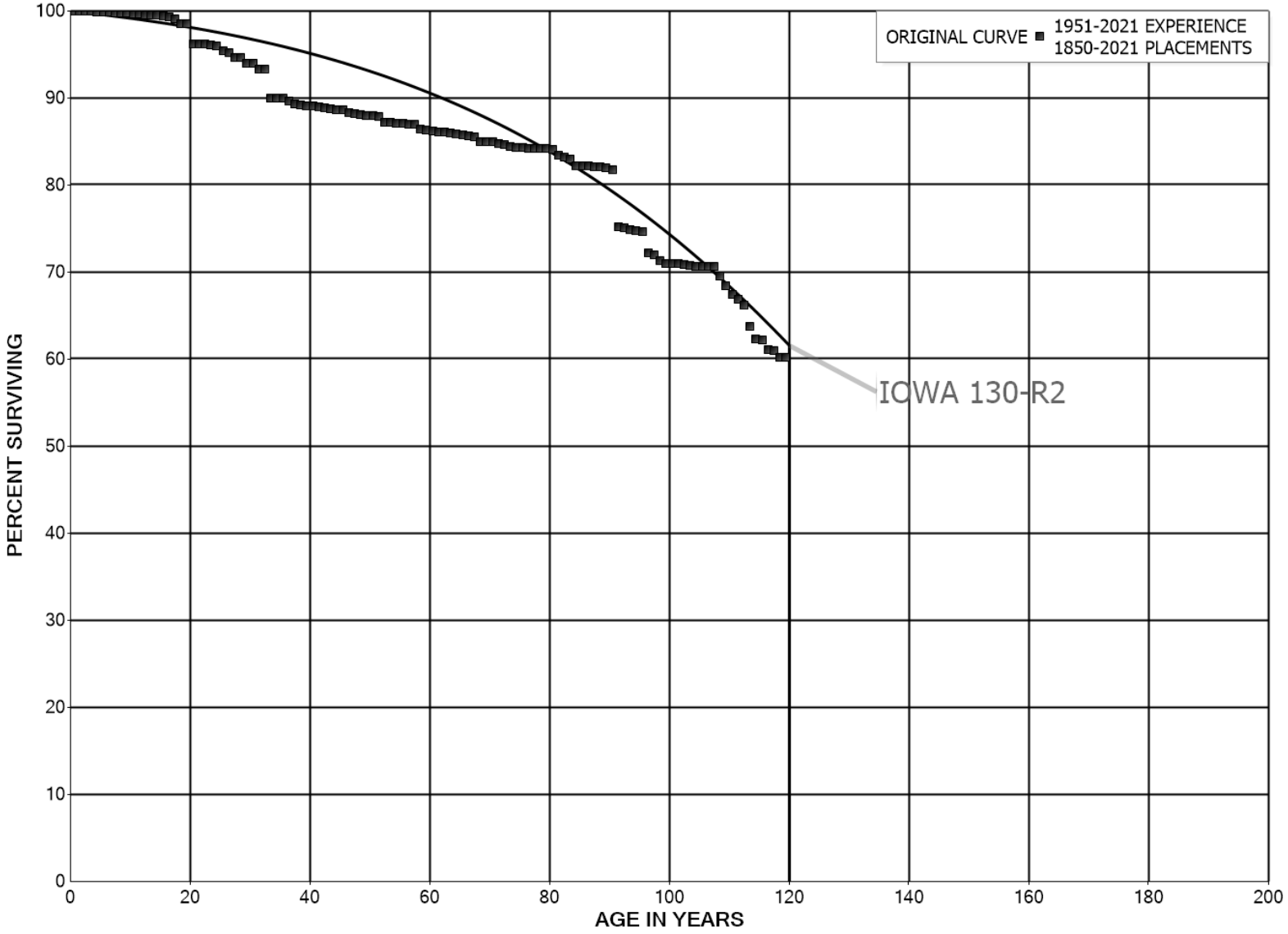
PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.61 OFFICE BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 304.62 STORES SHOP AND GARAGE BUILDINGS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,719,753		0.0000	1.0000	100.00
0.5	136,088,022	16,065	0.0001	0.9999	100.00
1.5	135,347,191	1,429	0.0000	1.0000	99.99
2.5	134,741,783	2,822	0.0000	1.0000	99.99
3.5	125,398,011	197,085	0.0016	0.9984	99.99
4.5	83,337,342	1,930	0.0000	1.0000	99.83
5.5	83,390,336	21,179	0.0003	0.9997	99.83
6.5	83,392,509	65,285	0.0008	0.9992	99.80
7.5	82,257,032	3,124	0.0000	1.0000	99.72
8.5	73,209,476	1,567	0.0000	1.0000	99.72
9.5	46,293,992	56,149	0.0012	0.9988	99.72
10.5	38,650,846	2,948	0.0001	0.9999	99.60
11.5	38,650,267	15,423	0.0004	0.9996	99.59
12.5	38,634,944	2,681	0.0001	0.9999	99.55
13.5	28,416,894	2,637	0.0001	0.9999	99.54
14.5	28,397,889	41,271	0.0015	0.9985	99.53
15.5	28,771,809	34,846	0.0012	0.9988	99.39
16.5	28,740,870	55,106	0.0019	0.9981	99.27
17.5	28,709,297	154,225	0.0054	0.9946	99.08
18.5	28,591,824	8,488	0.0003	0.9997	98.54
19.5	28,472,792	675,333	0.0237	0.9763	98.51
20.5	27,747,204	7,175	0.0003	0.9997	96.18
21.5	27,377,429	8,050	0.0003	0.9997	96.15
22.5	27,369,404	2,438	0.0001	0.9999	96.13
23.5	27,368,968	54,961	0.0020	0.9980	96.12
24.5	23,622,348	122,153	0.0052	0.9948	95.92
25.5	22,753,193	55,995	0.0025	0.9975	95.43
26.5	20,900,401	122,055	0.0058	0.9942	95.19
27.5	21,520,391	16,637	0.0008	0.9992	94.64
28.5	20,994,371	127,586	0.0061	0.9939	94.56
29.5	18,936,969	6,762	0.0004	0.9996	93.99
30.5	17,786,243	128,399	0.0072	0.9928	93.96
31.5	17,617,626	5,968	0.0003	0.9997	93.28
32.5	14,536,957	510,026	0.0351	0.9649	93.25
33.5	13,991,954	428	0.0000	1.0000	89.97
34.5	13,686,288	6,074	0.0004	0.9996	89.97
35.5	13,459,679	47,590	0.0035	0.9965	89.93
36.5	8,942,435	36,787	0.0041	0.9959	89.61
37.5	8,608,258	9,864	0.0011	0.9989	89.24
38.5	8,526,437	5,855	0.0007	0.9993	89.14

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,521,415	459	0.0001	0.9999	89.08
40.5	8,680,384	16,423	0.0019	0.9981	89.08
41.5	8,651,568	10,214	0.0012	0.9988	88.91
42.5	8,638,531	11,589	0.0013	0.9987	88.80
43.5	8,576,769	3,694	0.0004	0.9996	88.68
44.5	8,604,379		0.0000	1.0000	88.65
45.5	7,667,080	34,857	0.0045	0.9955	88.65
46.5	7,675,836	6,002	0.0008	0.9992	88.24
47.5	7,746,458	5,610	0.0007	0.9993	88.17
48.5	7,773,321	15,756	0.0020	0.9980	88.11
49.5	6,034,758	2,299	0.0004	0.9996	87.93
50.5	6,464,450	828	0.0001	0.9999	87.90
51.5	6,481,299	53,162	0.0082	0.9918	87.89
52.5	6,436,092	2,845	0.0004	0.9996	87.17
53.5	6,959,847	3,608	0.0005	0.9995	87.13
54.5	6,942,895	818	0.0001	0.9999	87.08
55.5	6,967,648	8,589	0.0012	0.9988	87.07
56.5	6,945,142	2,121	0.0003	0.9997	86.96
57.5	5,610,256	36,255	0.0065	0.9935	86.94
58.5	5,778,046	7,424	0.0013	0.9987	86.38
59.5	5,753,442	4,303	0.0007	0.9993	86.26
60.5	5,826,645	10,350	0.0018	0.9982	86.20
61.5	5,523,161	1,681	0.0003	0.9997	86.05
62.5	5,542,775	3,505	0.0006	0.9994	86.02
63.5	4,659,250	9,098	0.0020	0.9980	85.97
64.5	4,596,066	3,980	0.0009	0.9991	85.80
65.5	4,610,611	7,756	0.0017	0.9983	85.72
66.5	4,603,846	1,757	0.0004	0.9996	85.58
67.5	4,639,241	31,582	0.0068	0.9932	85.55
68.5	4,585,726	95	0.0000	1.0000	84.97
69.5	4,583,414	561	0.0001	0.9999	84.96
70.5	4,505,810	13,016	0.0029	0.9971	84.95
71.5	4,492,794	4,619	0.0010	0.9990	84.71
72.5	4,489,447	13,779	0.0031	0.9969	84.62
73.5	4,372,591	2,266	0.0005	0.9995	84.36
74.5	4,323,173	2,158	0.0005	0.9995	84.32
75.5	4,130,819	5,006	0.0012	0.9988	84.28
76.5	3,940,425	1,041	0.0003	0.9997	84.17
77.5	3,939,385		0.0000	1.0000	84.15
78.5	3,990,970		0.0000	1.0000	84.15

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,949,177	4,999	0.0013	0.9987	84.15
80.5	3,922,929	32,756	0.0083	0.9917	84.04
81.5	3,925,358	9,259	0.0024	0.9976	83.34
82.5	3,915,599	11,296	0.0029	0.9971	83.15
83.5	3,902,434	33,933	0.0087	0.9913	82.91
84.5	3,868,927	1,318	0.0003	0.9997	82.19
85.5	4,048,762		0.0000	1.0000	82.16
86.5	4,043,569	5,571	0.0014	0.9986	82.16
87.5	4,180,315	1,697	0.0004	0.9996	82.04
88.5	4,040,635	1,446	0.0004	0.9996	82.01
89.5	4,027,952	11,187	0.0028	0.9972	81.98
90.5	4,012,233	325,051	0.0810	0.9190	81.75
91.5	3,589,767	2,656	0.0007	0.9993	75.13
92.5	3,505,987	12,298	0.0035	0.9965	75.07
93.5	3,791,978	4,677	0.0012	0.9988	74.81
94.5	3,781,972	7,563	0.0020	0.9980	74.72
95.5	3,702,611	118,973	0.0321	0.9679	74.57
96.5	3,581,424	12,897	0.0036	0.9964	72.17
97.5	3,175,192	26,953	0.0085	0.9915	71.91
98.5	2,793,956	12,840	0.0046	0.9954	71.30
99.5	2,780,311	1,489	0.0005	0.9995	70.98
100.5	2,771,509	428	0.0002	0.9998	70.94
101.5	2,786,545	4,328	0.0016	0.9984	70.93
102.5	2,691,460	4,796	0.0018	0.9982	70.82
103.5	2,649,273	1,706	0.0006	0.9994	70.69
104.5	2,588,332	1,236	0.0005	0.9995	70.64
105.5	2,923,858	1,141	0.0004	0.9996	70.61
106.5	2,329,894	67	0.0000	1.0000	70.58
107.5	2,316,964	35,729	0.0154	0.9846	70.58
108.5	2,281,235	34,986	0.0153	0.9847	69.49
109.5	2,215,054	34,623	0.0156	0.9844	68.43
110.5	2,176,657	16,000	0.0074	0.9926	67.36
111.5	1,924,342	19,410	0.0101	0.9899	66.86
112.5	1,904,249	69,979	0.0367	0.9633	66.19
113.5	1,823,611	42,295	0.0232	0.9768	63.76
114.5	1,636,476	3,416	0.0021	0.9979	62.28
115.5	1,630,212	28,941	0.0178	0.9822	62.15
116.5	1,599,758	1,239	0.0008	0.9992	61.04
117.5	1,586,856	20,165	0.0127	0.9873	61.00
118.5	1,565,078	42	0.0000	1.0000	60.22

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,525,110		0.0000	1.0000	60.22
120.5	1,243,848	3,272	0.0026	0.9974	60.22
121.5	1,001,755	18,715	0.0187	0.9813	60.06
122.5	978,740	3,140	0.0032	0.9968	58.94
123.5	1,043,777	2,156	0.0021	0.9979	58.75
124.5	810,041	8,505	0.0105	0.9895	58.63
125.5	796,719		0.0000	1.0000	58.01
126.5	789,482	13,853	0.0175	0.9825	58.01
127.5	775,758	4,990	0.0064	0.9936	57.00
128.5	690,200		0.0000	1.0000	56.63
129.5	518,121	5,200	0.0100	0.9900	56.63
130.5	484,847		0.0000	1.0000	56.06
131.5	483,928		0.0000	1.0000	56.06
132.5	119,954		0.0000	1.0000	56.06
133.5	119,954	10,084	0.0841	0.9159	56.06
134.5	68,178		0.0000	1.0000	51.35
135.5	68,178		0.0000	1.0000	51.35
136.5	68,178		0.0000	1.0000	51.35
137.5	68,178		0.0000	1.0000	51.35
138.5	68,178		0.0000	1.0000	51.35
139.5	68,178		0.0000	1.0000	51.35
140.5	68,178		0.0000	1.0000	51.35
141.5	68,178	2,867	0.0420	0.9580	51.35
142.5	65,311		0.0000	1.0000	49.19
143.5	65,311		0.0000	1.0000	49.19
144.5	65,311	6,738	0.1032	0.8968	49.19
145.5	62,574		0.0000	1.0000	44.11
146.5	62,574		0.0000	1.0000	44.11
147.5	62,574		0.0000	1.0000	44.11
148.5	62,574		0.0000	1.0000	44.11
149.5	4,000		0.0000	1.0000	44.11
150.5	4,000		0.0000	1.0000	44.11
151.5	4,000		0.0000	1.0000	44.11
152.5	4,000		0.0000	1.0000	44.11
153.5	4,000		0.0000	1.0000	44.11
154.5	4,000		0.0000	1.0000	44.11
155.5	4,000		0.0000	1.0000	44.11
156.5	4,000		0.0000	1.0000	44.11
157.5	4,000		0.0000	1.0000	44.11
158.5	4,000		0.0000	1.0000	44.11

PENNSYLVANIA-AMERICAN WATER COMPANY

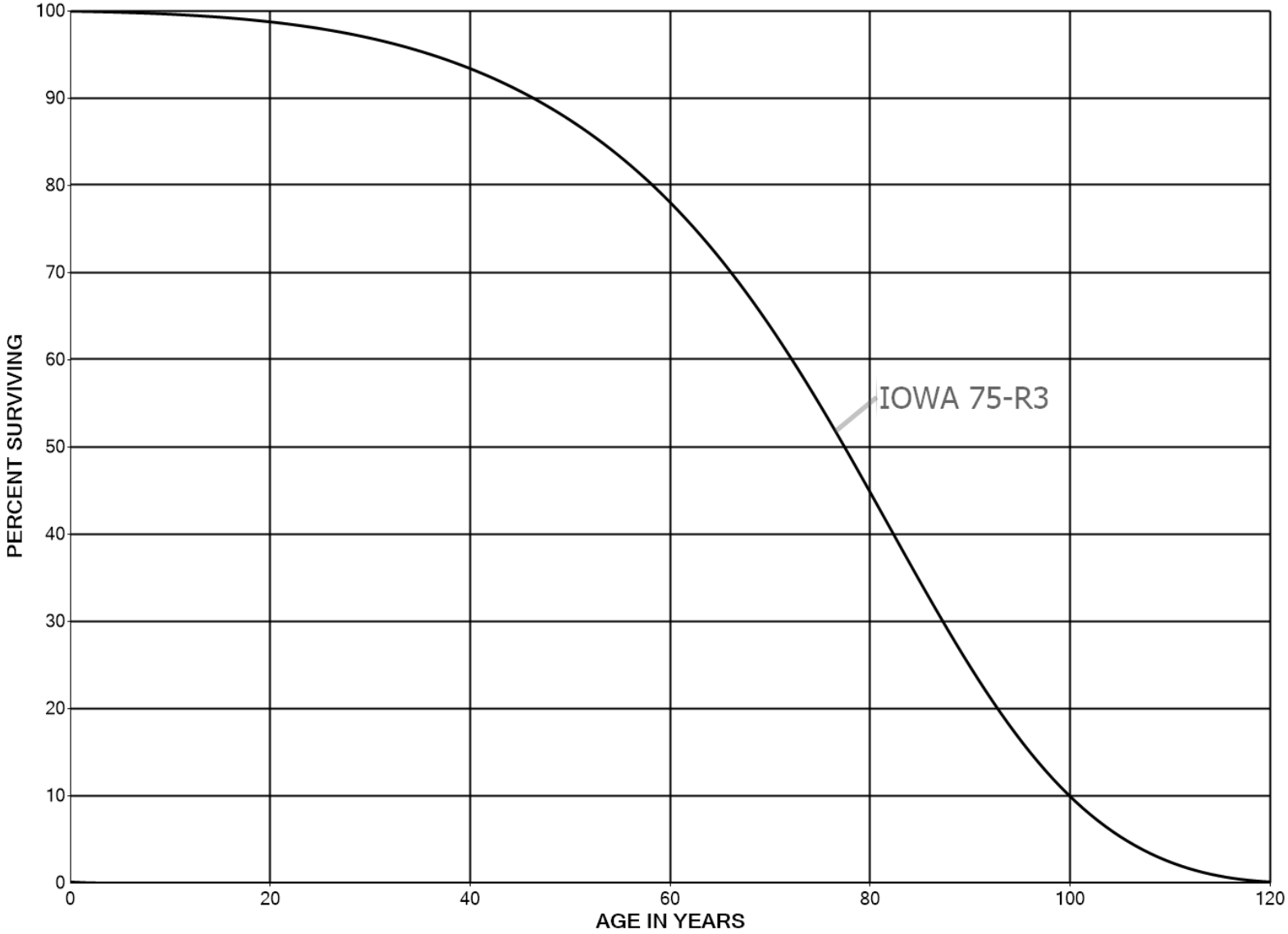
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - LARGE

ORIGINAL LIFE TABLE, CONT.

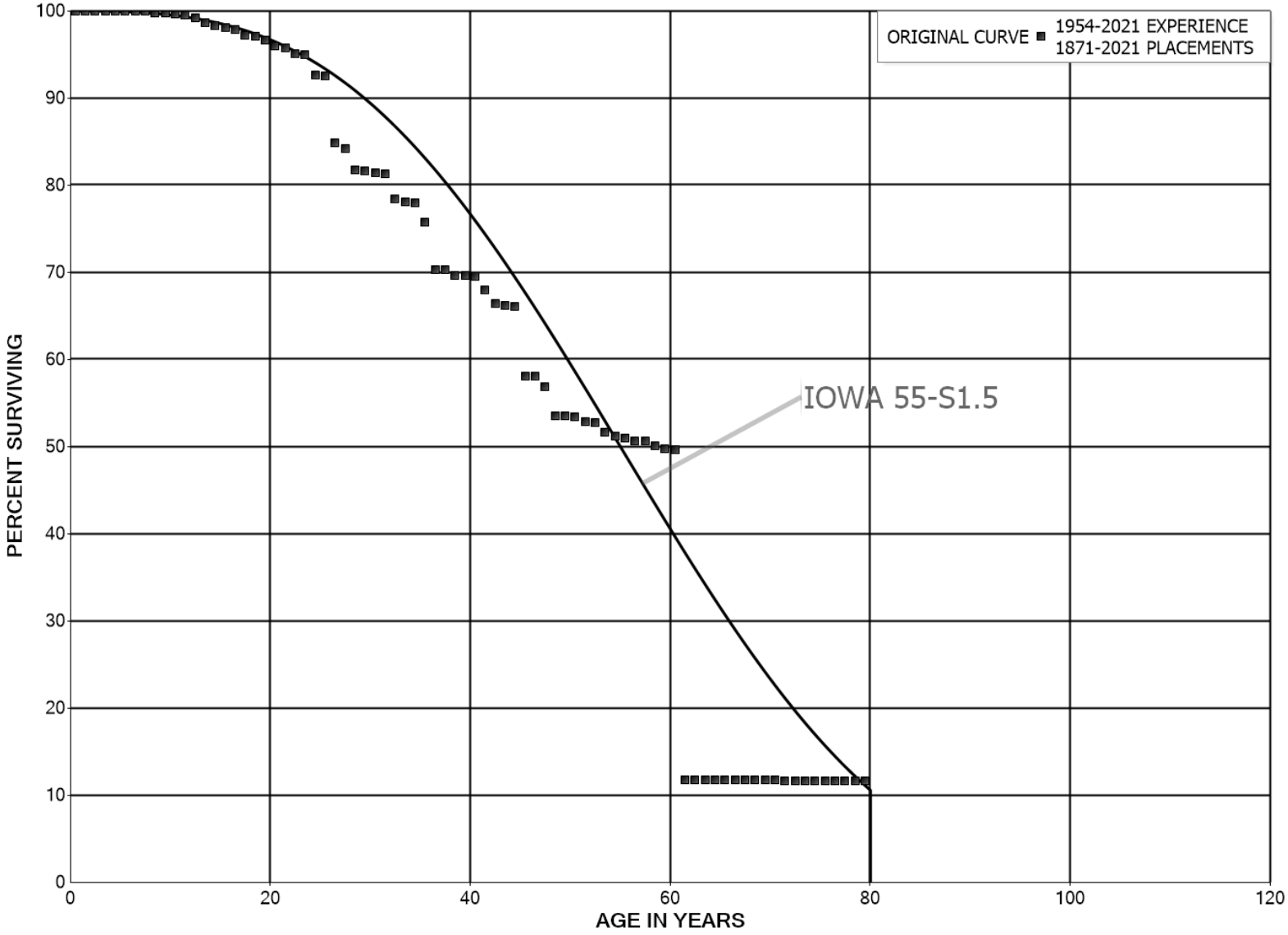
PLACEMENT BAND 1850-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	4,000		0.0000	1.0000	44.11
160.5	4,000		0.0000	1.0000	44.11
161.5	4,000		0.0000	1.0000	44.11
162.5	4,000		0.0000	1.0000	44.11
163.5	4,000		0.0000	1.0000	44.11
164.5	4,000		0.0000	1.0000	44.11
165.5	4,000		0.0000	1.0000	44.11
166.5	4,000		0.0000	1.0000	44.11
167.5	4,000		0.0000	1.0000	44.11
168.5	4,000		0.0000	1.0000	44.11
169.5	4,000		0.0000	1.0000	44.11
170.5	4,000		0.0000	1.0000	44.11
171.5					44.11

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,168,839		0.0000	1.0000	100.00
0.5	20,276,078		0.0000	1.0000	100.00
1.5	20,687,054		0.0000	1.0000	100.00
2.5	20,476,000	3,225	0.0002	0.9998	100.00
3.5	19,144,770		0.0000	1.0000	99.98
4.5	18,883,916		0.0000	1.0000	99.98
5.5	18,888,086	6,093	0.0003	0.9997	99.98
6.5	18,882,041	5,293	0.0003	0.9997	99.95
7.5	18,870,014	40,377	0.0021	0.9979	99.92
8.5	18,765,768	1,340	0.0001	0.9999	99.71
9.5	18,764,427	16,896	0.0009	0.9991	99.70
10.5	18,711,998	21,266	0.0011	0.9989	99.61
11.5	18,690,732	61,444	0.0033	0.9967	99.50
12.5	18,629,288	106,755	0.0057	0.9943	99.17
13.5	18,426,536	55,128	0.0030	0.9970	98.60
14.5	17,885,303	38,874	0.0022	0.9978	98.31
15.5	17,694,712	42,483	0.0024	0.9976	98.10
16.5	17,556,721	118,486	0.0067	0.9933	97.86
17.5	17,350,052	31,971	0.0018	0.9982	97.20
18.5	17,318,081	78,383	0.0045	0.9955	97.02
19.5	17,128,515	116,084	0.0068	0.9932	96.58
20.5	17,000,888	29,171	0.0017	0.9983	95.93
21.5	16,919,902	127,186	0.0075	0.9925	95.76
22.5	16,364,983	9,147	0.0006	0.9994	95.04
23.5	16,199,197	408,461	0.0252	0.9748	94.99
24.5	6,423,159	7,604	0.0012	0.9988	92.59
25.5	5,405,214	445,328	0.0824	0.9176	92.48
26.5	3,262,021	26,791	0.0082	0.9918	84.87
27.5	3,228,054	93,389	0.0289	0.9711	84.17
28.5	3,134,665	2,633	0.0008	0.9992	81.73
29.5	2,374,914	8,487	0.0036	0.9964	81.66
30.5	2,051,984	867	0.0004	0.9996	81.37
31.5	2,032,996	73,202	0.0360	0.9640	81.34
32.5	1,599,953	7,610	0.0048	0.9952	78.41
33.5	1,592,375	2,976	0.0019	0.9981	78.04
34.5	1,589,026	43,921	0.0276	0.9724	77.89
35.5	1,539,953	110,271	0.0716	0.9284	75.74
36.5	1,428,975	312	0.0002	0.9998	70.31
37.5	1,419,755	14,326	0.0101	0.9899	70.30
38.5	1,406,943	57	0.0000	1.0000	69.59

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,410,630	2,364	0.0017	0.9983	69.59
40.5	1,408,266	31,586	0.0224	0.9776	69.47
41.5	1,381,174	31,837	0.0231	0.9769	67.91
42.5	1,344,746	2,606	0.0019	0.9981	66.35
43.5	1,342,140	3,412	0.0025	0.9975	66.22
44.5	1,346,050	162,633	0.1208	0.8792	66.05
45.5	1,297,589		0.0000	1.0000	58.07
46.5	1,297,639	28,526	0.0220	0.9780	58.07
47.5	1,268,533	72,504	0.0572	0.9428	56.79
48.5	1,013,821		0.0000	1.0000	53.55
49.5	1,011,292	3,798	0.0038	0.9962	53.55
50.5	1,009,258	10,555	0.0105	0.9895	53.35
51.5	996,677	624	0.0006	0.9994	52.79
52.5	658,579	13,795	0.0209	0.9791	52.75
53.5	656,493	6,486	0.0099	0.9901	51.65
54.5	525,037	1,570	0.0030	0.9970	51.14
55.5	495,510	3,985	0.0080	0.9920	50.99
56.5	491,524		0.0000	1.0000	50.58
57.5	478,422	5,278	0.0110	0.9890	50.58
58.5	473,143	2,709	0.0057	0.9943	50.02
59.5	471,005	896	0.0019	0.9981	49.73
60.5	274,671	209,607	0.7631	0.2369	49.64
61.5	65,121		0.0000	1.0000	11.76
62.5	65,121	13	0.0002	0.9998	11.76
63.5	65,108		0.0000	1.0000	11.76
64.5	65,108		0.0000	1.0000	11.76
65.5	65,108		0.0000	1.0000	11.76
66.5	63,883	48	0.0008	0.9992	11.76
67.5	63,320		0.0000	1.0000	11.75
68.5	63,320		0.0000	1.0000	11.75
69.5	79,228		0.0000	1.0000	11.75
70.5	79,228	1,037	0.0131	0.9869	11.75
71.5	80,296		0.0000	1.0000	11.59
72.5	80,296		0.0000	1.0000	11.59
73.5	76,126	57	0.0007	0.9993	11.59
74.5	76,251		0.0000	1.0000	11.58
75.5	76,251		0.0000	1.0000	11.58
76.5	76,251		0.0000	1.0000	11.58
77.5	77,251		0.0000	1.0000	11.58
78.5	77,251		0.0000	1.0000	11.58

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	77,251		0.0000	1.0000	11.58
80.5	77,251		0.0000	1.0000	11.58
81.5	77,251		0.0000	1.0000	11.58
82.5	84,736		0.0000	1.0000	11.58
83.5	84,513		0.0000	1.0000	11.58
84.5	83,549		0.0000	1.0000	11.58
85.5	83,549		0.0000	1.0000	11.58
86.5	83,549	182	0.0022	0.9978	11.58
87.5	83,091	2,572	0.0310	0.9690	11.56
88.5	80,519	19	0.0002	0.9998	11.20
89.5	80,500		0.0000	1.0000	11.20
90.5	80,500		0.0000	1.0000	11.20
91.5	80,500		0.0000	1.0000	11.20
92.5	80,500		0.0000	1.0000	11.20
93.5	81,565		0.0000	1.0000	11.20
94.5	81,565		0.0000	1.0000	11.20
95.5	81,565		0.0000	1.0000	11.20
96.5	81,565	686	0.0084	0.9916	11.20
97.5	80,694		0.0000	1.0000	11.10
98.5	80,694		0.0000	1.0000	11.10
99.5	80,694		0.0000	1.0000	11.10
100.5	80,694		0.0000	1.0000	11.10
101.5	80,332		0.0000	1.0000	11.10
102.5	80,332		0.0000	1.0000	11.10
103.5	80,332		0.0000	1.0000	11.10
104.5	80,332		0.0000	1.0000	11.10
105.5	79,944	1,609	0.0201	0.9799	11.10
106.5	76,232		0.0000	1.0000	10.88
107.5	76,140		0.0000	1.0000	10.88
108.5	76,140	8,310	0.1091	0.8909	10.88
109.5	67,830		0.0000	1.0000	9.69
110.5	67,830		0.0000	1.0000	9.69
111.5	67,830		0.0000	1.0000	9.69
112.5	67,205		0.0000	1.0000	9.69
113.5	62,100		0.0000	1.0000	9.69
114.5	62,050		0.0000	1.0000	9.69
115.5	61,934		0.0000	1.0000	9.69
116.5	61,008		0.0000	1.0000	9.69
117.5	61,008		0.0000	1.0000	9.69
118.5	59,243		0.0000	1.0000	9.69

PENNSYLVANIA-AMERICAN WATER COMPANY

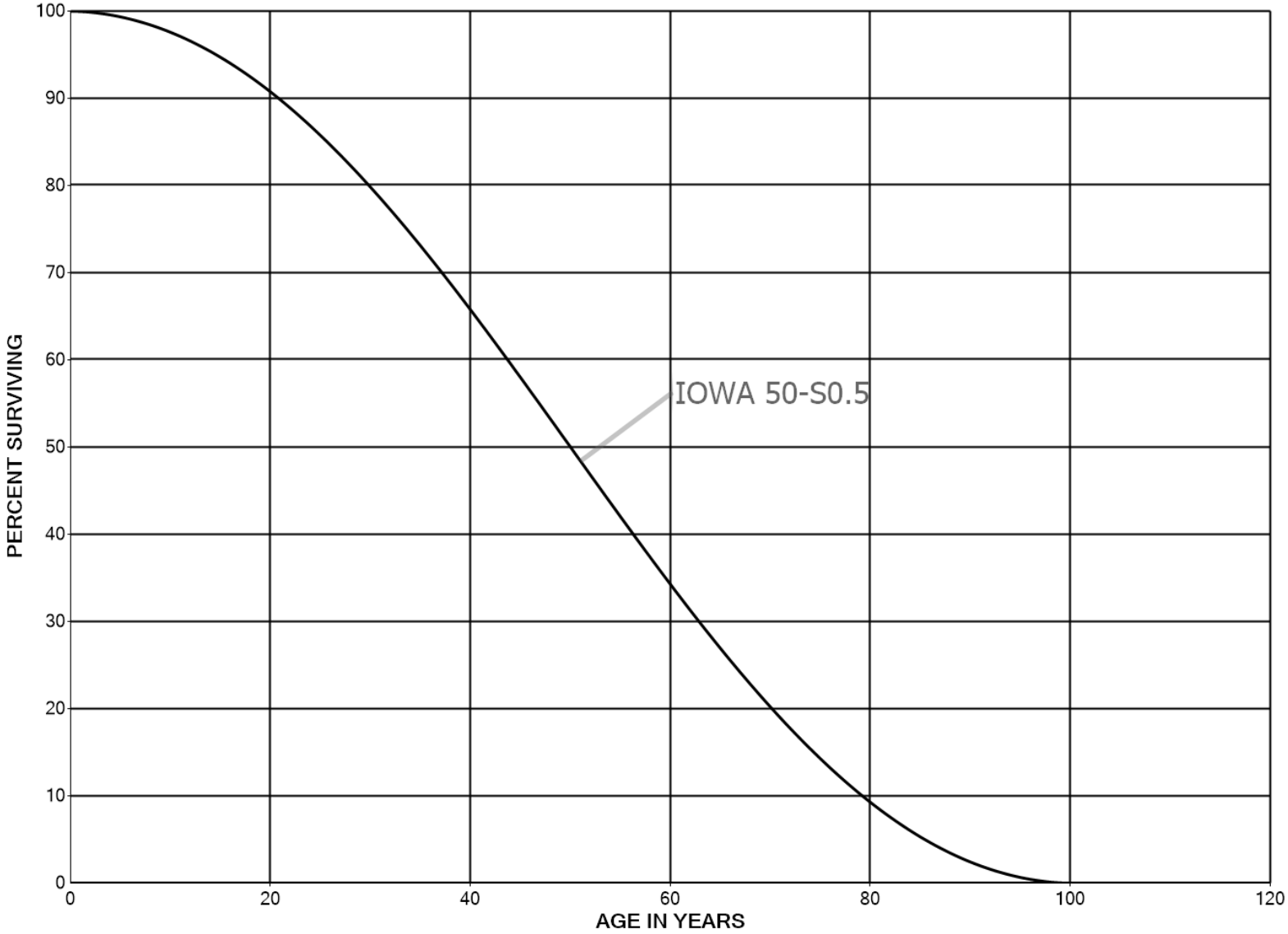
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - LARGE

ORIGINAL LIFE TABLE, CONT.

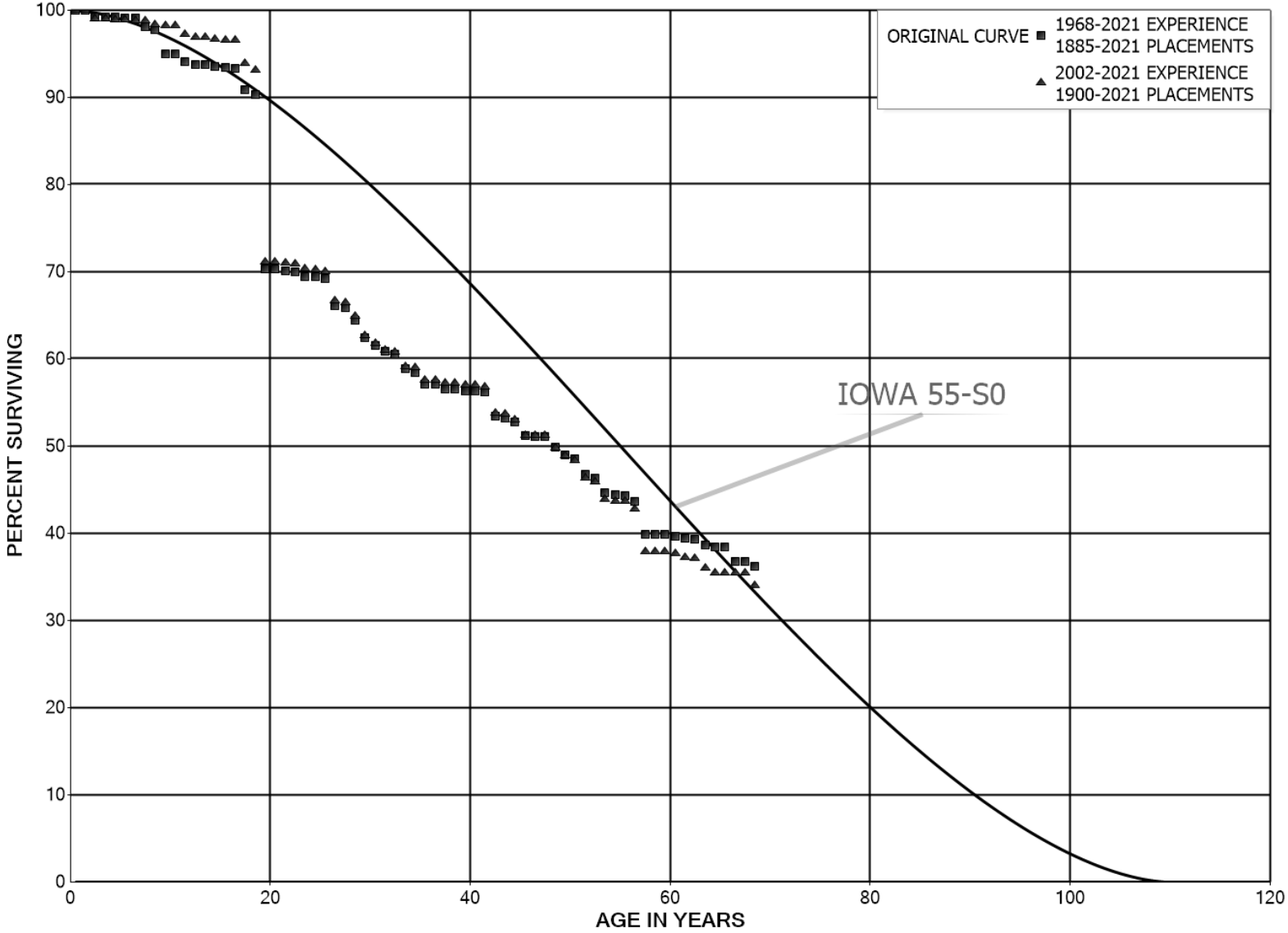
PLACEMENT BAND 1871-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	59,243	7,183	0.1212	0.8788	9.69
120.5	51,805		0.0000	1.0000	8.52
121.5	31,896		0.0000	1.0000	8.52
122.5	27,563		0.0000	1.0000	8.52
123.5	27,563		0.0000	1.0000	8.52
124.5	27,563		0.0000	1.0000	8.52
125.5	26,499		0.0000	1.0000	8.52
126.5	26,499		0.0000	1.0000	8.52
127.5	26,499		0.0000	1.0000	8.52
128.5	26,499		0.0000	1.0000	8.52
129.5	26,499		0.0000	1.0000	8.52
130.5	26,499		0.0000	1.0000	8.52
131.5	26,499		0.0000	1.0000	8.52
132.5	26,499		0.0000	1.0000	8.52
133.5	26,499		0.0000	1.0000	8.52
134.5	26,499		0.0000	1.0000	8.52
135.5	26,499		0.0000	1.0000	8.52
136.5	26,499		0.0000	1.0000	8.52
137.5	10,591		0.0000	1.0000	8.52
138.5	10,591		0.0000	1.0000	8.52
139.5	8,485		0.0000	1.0000	8.52
140.5	8,485		0.0000	1.0000	8.52
141.5	8,485		0.0000	1.0000	8.52
142.5	8,485		0.0000	1.0000	8.52
143.5	8,485		0.0000	1.0000	8.52
144.5	8,485		0.0000	1.0000	8.52
145.5	7,485		0.0000	1.0000	8.52
146.5	7,485		0.0000	1.0000	8.52
147.5	7,485		0.0000	1.0000	8.52
148.5	7,485		0.0000	1.0000	8.52
149.5	7,485		0.0000	1.0000	8.52
150.5					8.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES - OTHER
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 307.00 WELLS AND SPRINGS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,172,229		0.0000	1.0000	100.00
0.5	10,094,106		0.0000	1.0000	100.00
1.5	9,836,566	82,336	0.0084	0.9916	100.00
2.5	9,682,462		0.0000	1.0000	99.16
3.5	9,609,178	2,784	0.0003	0.9997	99.16
4.5	9,859,728	2,565	0.0003	0.9997	99.13
5.5	9,777,671	6,394	0.0007	0.9993	99.11
6.5	8,684,145	86,707	0.0100	0.9900	99.04
7.5	8,462,582	26,920	0.0032	0.9968	98.05
8.5	8,226,200	237,668	0.0289	0.9711	97.74
9.5	8,084,426	371	0.0000	1.0000	94.92
10.5	7,926,142	75,001	0.0095	0.9905	94.91
11.5	7,854,231	23,988	0.0031	0.9969	94.02
12.5	7,947,950		0.0000	1.0000	93.73
13.5	7,794,111	20,808	0.0027	0.9973	93.73
14.5	7,386,926	5,268	0.0007	0.9993	93.48
15.5	7,292,127	9,791	0.0013	0.9987	93.41
16.5	7,338,118	190,516	0.0260	0.9740	93.29
17.5	6,204,965	41,645	0.0067	0.9933	90.86
18.5	6,068,187	1,343,150	0.2213	0.7787	90.26
19.5	4,725,596	2,088	0.0004	0.9996	70.28
20.5	4,550,863	8,989	0.0020	0.9980	70.25
21.5	3,800,415	6,553	0.0017	0.9983	70.11
22.5	3,875,509	29,841	0.0077	0.9923	69.99
23.5	3,916,982	3,589	0.0009	0.9991	69.45
24.5	3,898,300	11,960	0.0031	0.9969	69.38
25.5	3,930,366	176,709	0.0450	0.9550	69.17
26.5	3,744,168	11,794	0.0032	0.9968	66.06
27.5	3,747,294	81,537	0.0218	0.9782	65.85
28.5	3,597,101	115,665	0.0322	0.9678	64.42
29.5	3,358,209	46,883	0.0140	0.9860	62.35
30.5	3,213,923	35,932	0.0112	0.9888	61.48
31.5	2,243,636	11,266	0.0050	0.9950	60.79
32.5	2,268,280	61,723	0.0272	0.9728	60.49
33.5	2,005,134	16,104	0.0080	0.9920	58.84
34.5	1,730,397	37,844	0.0219	0.9781	58.37
35.5	1,758,923	1,478	0.0008	0.9992	57.09
36.5	1,706,181	14,485	0.0085	0.9915	57.04
37.5	1,666,059	264	0.0002	0.9998	56.56
38.5	1,497,060	6,853	0.0046	0.9954	56.55

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,212,959	76	0.0001	0.9999	56.29
40.5	1,122,606	3,309	0.0029	0.9971	56.29
41.5	1,031,599	50,060	0.0485	0.9515	56.12
42.5	943,459	3,174	0.0034	0.9966	53.40
43.5	778,716	7,858	0.0101	0.9899	53.22
44.5	765,661	22,647	0.0296	0.9704	52.68
45.5	638,025	146	0.0002	0.9998	51.12
46.5	629,142		0.0000	1.0000	51.11
47.5	599,487	15,523	0.0259	0.9741	51.11
48.5	491,620	8,216	0.0167	0.9833	49.79
49.5	381,560	3,500	0.0092	0.9908	48.96
50.5	347,409	13,072	0.0376	0.9624	48.51
51.5	331,131	2,880	0.0087	0.9913	46.68
52.5	268,743	9,365	0.0348	0.9652	46.28
53.5	254,495	1,442	0.0057	0.9943	44.66
54.5	251,697	631	0.0025	0.9975	44.41
55.5	199,888	2,839	0.0142	0.9858	44.30
56.5	183,349	15,909	0.0868	0.9132	43.67
57.5	167,808	55	0.0003	0.9997	39.88
58.5	159,084		0.0000	1.0000	39.87
59.5	157,065	790	0.0050	0.9950	39.87
60.5	153,899	1,261	0.0082	0.9918	39.67
61.5	106,450	148	0.0014	0.9986	39.34
62.5	119,511	1,910	0.0160	0.9840	39.29
63.5	116,668	949	0.0081	0.9919	38.66
64.5	115,269		0.0000	1.0000	38.35
65.5	113,666	4,738	0.0417	0.9583	38.35
66.5	98,739	93	0.0009	0.9991	36.75
67.5	85,335	1,294	0.0152	0.9848	36.71
68.5	71,040		0.0000	1.0000	36.16
69.5	71,040	892	0.0126	0.9874	36.16
70.5	71,539	1,661	0.0232	0.9768	35.70
71.5	69,770		0.0000	1.0000	34.87
72.5	71,311	58	0.0008	0.9992	34.87
73.5	70,388	3,245	0.0461	0.9539	34.84
74.5	67,143	5,323	0.0793	0.9207	33.24
75.5	61,596	277	0.0045	0.9955	30.60
76.5	56,998	53	0.0009	0.9991	30.47
77.5	57,709		0.0000	1.0000	30.44
78.5	57,709		0.0000	1.0000	30.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	57,709	14	0.0002	0.9998	30.44
80.5	56,865	1,043	0.0183	0.9817	30.43
81.5	55,748		0.0000	1.0000	29.87
82.5	54,091	463	0.0086	0.9914	29.87
83.5	54,571		0.0000	1.0000	29.62
84.5	51,516		0.0000	1.0000	29.62
85.5	51,516		0.0000	1.0000	29.62
86.5	50,574	1,072	0.0212	0.9788	29.62
87.5	49,303		0.0000	1.0000	28.99
88.5	49,303	426	0.0086	0.9914	28.99
89.5	48,877		0.0000	1.0000	28.74
90.5	48,877		0.0000	1.0000	28.74
91.5	52,735		0.0000	1.0000	28.74
92.5	52,735	285	0.0054	0.9946	28.74
93.5	52,450	193	0.0037	0.9963	28.58
94.5	51,078		0.0000	1.0000	28.48
95.5	50,618		0.0000	1.0000	28.48
96.5	50,618		0.0000	1.0000	28.48
97.5	43,954		0.0000	1.0000	28.48
98.5	34,086		0.0000	1.0000	28.48
99.5	31,267	66	0.0021	0.9979	28.48
100.5	31,201		0.0000	1.0000	28.42
101.5	31,139	435	0.0140	0.9860	28.42
102.5	30,704		0.0000	1.0000	28.02
103.5	29,520		0.0000	1.0000	28.02
104.5	29,520		0.0000	1.0000	28.02
105.5	27,759		0.0000	1.0000	28.02
106.5	25,244		0.0000	1.0000	28.02
107.5	24,558		0.0000	1.0000	28.02
108.5	23,062		0.0000	1.0000	28.02
109.5	22,211		0.0000	1.0000	28.02
110.5	22,211		0.0000	1.0000	28.02
111.5	15,853	0	0.0000	1.0000	28.02
112.5	15,853	327	0.0206	0.9794	28.02
113.5	15,515		0.0000	1.0000	27.44
114.5	15,455		0.0000	1.0000	27.44
115.5	15,455		0.0000	1.0000	27.44
116.5	3,898		0.0000	1.0000	27.44
117.5	2,197		0.0000	1.0000	27.44
118.5	2,197		0.0000	1.0000	27.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2021 EXPERIENCE BAND 1968-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,197		0.0000	1.0000	27.44
120.5	1,510		0.0000	1.0000	27.44
121.5					27.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,385,504		0.0000	1.0000	100.00
0.5	5,426,449		0.0000	1.0000	100.00
1.5	7,418,998	82,336	0.0111	0.9889	100.00
2.5	7,275,096		0.0000	1.0000	98.89
3.5	7,187,862	2,784	0.0004	0.9996	98.89
4.5	7,427,287	2,565	0.0003	0.9997	98.85
5.5	7,362,472	4,394	0.0006	0.9994	98.82
6.5	6,297,467	5,293	0.0008	0.9992	98.76
7.5	6,134,501	24,731	0.0040	0.9960	98.68
8.5	5,895,693	6,789	0.0012	0.9988	98.28
9.5	5,953,529	371	0.0001	0.9999	98.16
10.5	5,810,702	56,827	0.0098	0.9902	98.16
11.5	6,663,419	23,988	0.0036	0.9964	97.20
12.5	6,775,394		0.0000	1.0000	96.85
13.5	6,875,471	18,886	0.0027	0.9973	96.85
14.5	6,643,679	5,268	0.0008	0.9992	96.58
15.5	6,666,064	2,517	0.0004	0.9996	96.51
16.5	6,756,323	188,210	0.0279	0.9721	96.47
17.5	5,701,199	40,954	0.0072	0.9928	93.78
18.5	5,669,421	1,343,150	0.2369	0.7631	93.11
19.5	4,312,595	2,088	0.0005	0.9995	71.05
20.5	4,214,826	2,694	0.0006	0.9994	71.02
21.5	3,469,066	5,321	0.0015	0.9985	70.97
22.5	3,510,618	29,841	0.0085	0.9915	70.86
23.5	3,586,025	3,248	0.0009	0.9991	70.26
24.5	3,567,560	11,483	0.0032	0.9968	70.20
25.5	3,640,352	174,996	0.0481	0.9519	69.97
26.5	3,455,871	11,794	0.0034	0.9966	66.61
27.5	3,487,048	81,537	0.0234	0.9766	66.38
28.5	3,363,391	115,665	0.0344	0.9656	64.83
29.5	3,154,534	46,405	0.0147	0.9853	62.60
30.5	3,034,573	33,209	0.0109	0.9891	61.68
31.5	2,067,134	9,115	0.0044	0.9956	61.00
32.5	2,141,828	60,724	0.0284	0.9716	60.73
33.5	1,879,483	3,355	0.0018	0.9982	59.01
34.5	1,614,558	37,844	0.0234	0.9766	58.91
35.5	1,646,956	1,478	0.0009	0.9991	57.52
36.5	1,596,387	7,614	0.0048	0.9952	57.47
37.5	1,564,329	264	0.0002	0.9998	57.20
38.5	1,420,827	6,853	0.0048	0.9952	57.19

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,131,400	76	0.0001	0.9999	56.91
40.5	1,047,105	3,309	0.0032	0.9968	56.91
41.5	955,639	50,060	0.0524	0.9476	56.73
42.5	868,206	3,174	0.0037	0.9963	53.76
43.5	698,457	7,858	0.0113	0.9887	53.56
44.5	686,573	22,647	0.0330	0.9670	52.96
45.5	557,659	146	0.0003	0.9997	51.21
46.5	560,574		0.0000	1.0000	51.20
47.5	545,727	15,523	0.0284	0.9716	51.20
48.5	450,861	8,216	0.0182	0.9818	49.74
49.5	340,801	3,500	0.0103	0.9897	48.84
50.5	306,020	13,072	0.0427	0.9573	48.33
51.5	287,981	2,880	0.0100	0.9900	46.27
52.5	223,386	9,365	0.0419	0.9581	45.81
53.5	208,193	1,442	0.0069	0.9931	43.89
54.5	203,899		0.0000	1.0000	43.58
55.5	151,435	2,839	0.0187	0.9813	43.58
56.5	139,217	15,909	0.1143	0.8857	42.77
57.5	122,077		0.0000	1.0000	37.88
58.5	113,407		0.0000	1.0000	37.88
59.5	110,398	790	0.0072	0.9928	37.88
60.5	107,456	1,261	0.0117	0.9883	37.61
61.5	60,095	148	0.0025	0.9975	37.17
62.5	61,599	1,910	0.0310	0.9690	37.07
63.5	58,998	949	0.0161	0.9839	35.93
64.5	60,707		0.0000	1.0000	35.35
65.5	59,104		0.0000	1.0000	35.35
66.5	48,186		0.0000	1.0000	35.35
67.5	33,563	1,294	0.0386	0.9614	35.35
68.5	19,268		0.0000	1.0000	33.98
69.5	19,268	892	0.0463	0.9537	33.98
70.5	19,767	1,661	0.0840	0.9160	32.41
71.5	18,007		0.0000	1.0000	29.69
72.5	18,007	58	0.0032	0.9968	29.69
73.5	22,407	3,245	0.1448	0.8552	29.59
74.5	21,996	5,323	0.2420	0.7580	25.31
75.5	16,909	277	0.0164	0.9836	19.18
76.5	12,311	53	0.0043	0.9957	18.87
77.5	20,622		0.0000	1.0000	18.79
78.5	30,490		0.0000	1.0000	18.79

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,309	14	0.0004	0.9996	18.79
80.5	32,465	1,043	0.0321	0.9679	18.78
81.5	31,410		0.0000	1.0000	18.18
82.5	28,864		0.0000	1.0000	18.18
83.5	29,807		0.0000	1.0000	18.18
84.5	26,752		0.0000	1.0000	18.18
85.5	28,513		0.0000	1.0000	18.18
86.5	29,778	1,072	0.0360	0.9640	18.18
87.5	29,452		0.0000	1.0000	17.52
88.5	30,948		0.0000	1.0000	17.52
89.5	32,234		0.0000	1.0000	17.52
90.5	32,234		0.0000	1.0000	17.52
91.5	38,583		0.0000	1.0000	17.52
92.5	38,583	285	0.0074	0.9926	17.52
93.5	38,309	193	0.0050	0.9950	17.39
94.5	36,997		0.0000	1.0000	17.30
95.5	36,537		0.0000	1.0000	17.30
96.5	48,094		0.0000	1.0000	17.30
97.5	41,430		0.0000	1.0000	17.30
98.5	31,562		0.0000	1.0000	17.30
99.5	28,743	66	0.0023	0.9977	17.30
100.5	29,691		0.0000	1.0000	17.26
101.5	31,139	435	0.0140	0.9860	17.26
102.5	30,704		0.0000	1.0000	17.02
103.5	29,520		0.0000	1.0000	17.02
104.5	29,520		0.0000	1.0000	17.02
105.5	27,759		0.0000	1.0000	17.02
106.5	25,244		0.0000	1.0000	17.02
107.5	24,558		0.0000	1.0000	17.02
108.5	23,062		0.0000	1.0000	17.02
109.5	22,211		0.0000	1.0000	17.02
110.5	22,211		0.0000	1.0000	17.02
111.5	15,853	0	0.0000	1.0000	17.02
112.5	15,853	327	0.0206	0.9794	17.02
113.5	15,515		0.0000	1.0000	16.67
114.5	15,455		0.0000	1.0000	16.67
115.5	15,455		0.0000	1.0000	16.67
116.5	3,898		0.0000	1.0000	16.67
117.5	2,197		0.0000	1.0000	16.67
118.5	2,197		0.0000	1.0000	16.67

PENNSYLVANIA-AMERICAN WATER COMPANY

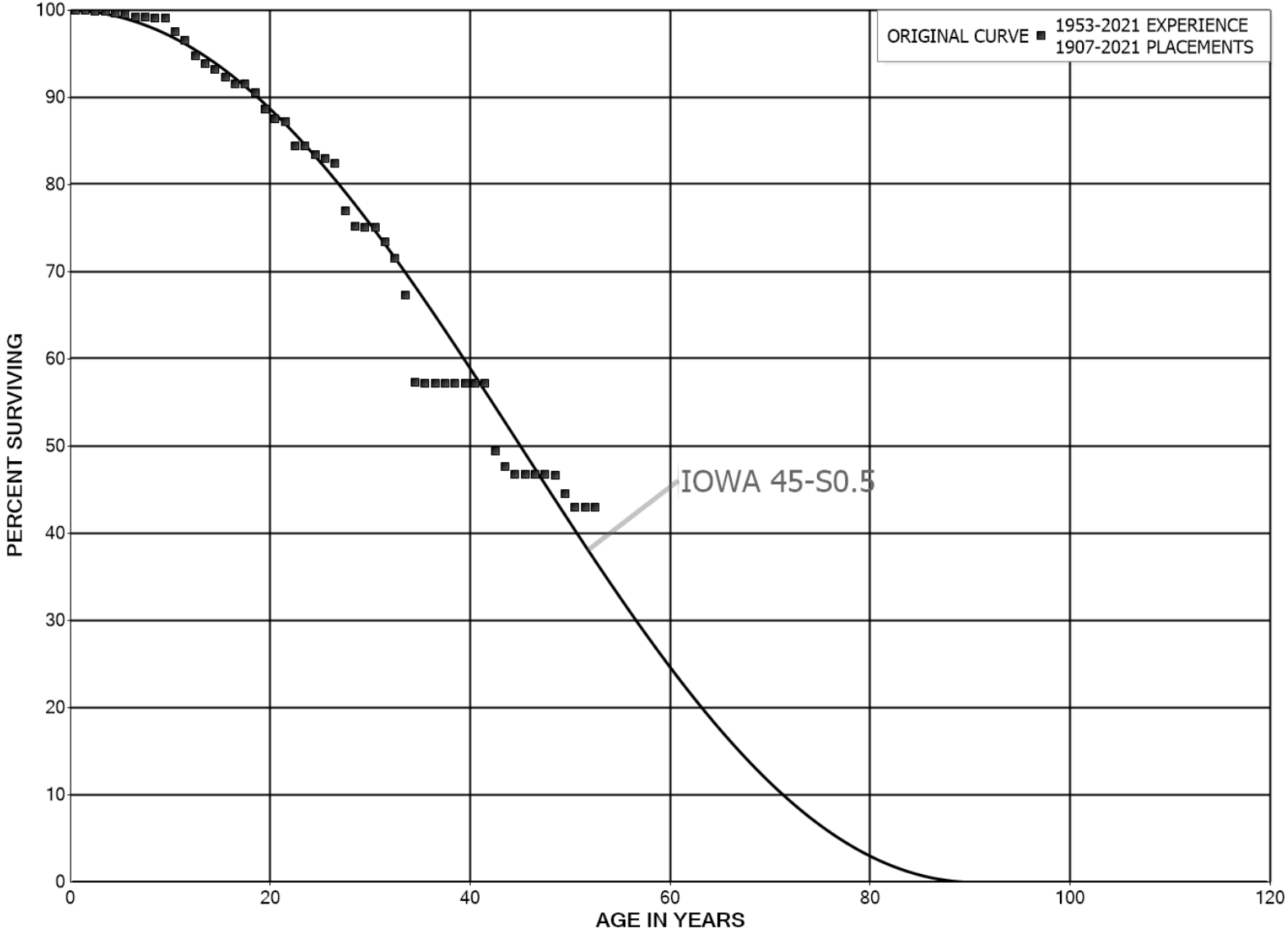
ACCOUNT 307.00 WELLS AND SPRINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,197		0.0000	1.0000	16.67
120.5	1,510		0.0000	1.0000	16.67
121.5					16.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 310.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,181,711	2,600	0.0001	0.9999	100.00
0.5	19,207,387	10,729	0.0006	0.9994	99.99
1.5	18,934,275	10,900	0.0006	0.9994	99.93
2.5	18,645,413	5,355	0.0003	0.9997	99.87
3.5	18,185,545	43,858	0.0024	0.9976	99.84
4.5	17,917,919	24,826	0.0014	0.9986	99.60
5.5	17,771,527	52,595	0.0030	0.9970	99.47
6.5	16,981,082	5,673	0.0003	0.9997	99.17
7.5	16,370,078	10,583	0.0006	0.9994	99.14
8.5	10,855,108	7,001	0.0006	0.9994	99.07
9.5	4,617,902	72,317	0.0157	0.9843	99.01
10.5	4,153,098	38,809	0.0093	0.9907	97.46
11.5	4,106,528	78,851	0.0192	0.9808	96.55
12.5	3,900,890	35,118	0.0090	0.9910	94.70
13.5	3,731,986	27,144	0.0073	0.9927	93.84
14.5	3,598,869	33,403	0.0093	0.9907	93.16
15.5	3,203,908	26,626	0.0083	0.9917	92.30
16.5	2,951,056	1,674	0.0006	0.9994	91.53
17.5	2,867,420	31,129	0.0109	0.9891	91.48
18.5	2,598,158	53,677	0.0207	0.9793	90.48
19.5	2,272,721	29,838	0.0131	0.9869	88.61
20.5	2,244,858	5,774	0.0026	0.9974	87.45
21.5	2,161,394	69,159	0.0320	0.9680	87.23
22.5	1,842,219		0.0000	1.0000	84.43
23.5	1,821,873	22,698	0.0125	0.9875	84.43
24.5	759,054	3,752	0.0049	0.9951	83.38
25.5	747,370	5,591	0.0075	0.9925	82.97
26.5	740,702	48,087	0.0649	0.9351	82.35
27.5	605,593	14,729	0.0243	0.9757	77.00
28.5	574,095	208	0.0004	0.9996	75.13
29.5	512,407		0.0000	1.0000	75.10
30.5	472,837	10,813	0.0229	0.9771	75.10
31.5	462,024	11,600	0.0251	0.9749	73.39
32.5	456,177	27,374	0.0600	0.9400	71.54
33.5	428,803	63,863	0.1489	0.8511	67.25
34.5	364,940	165	0.0005	0.9995	57.23
35.5	364,775	13	0.0000	1.0000	57.21
36.5	364,762	283	0.0008	0.9992	57.21
37.5	364,479		0.0000	1.0000	57.16
38.5	374,545		0.0000	1.0000	57.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,206		0.0000	1.0000	57.16
40.5	330,621		0.0000	1.0000	57.16
41.5	305,544	41,460	0.1357	0.8643	57.16
42.5	264,084	9,761	0.0370	0.9630	49.41
43.5	254,323	4,487	0.0176	0.9824	47.58
44.5	249,836		0.0000	1.0000	46.74
45.5	256,086	97	0.0004	0.9996	46.74
46.5	217,676		0.0000	1.0000	46.72
47.5	165,361	336	0.0020	0.9980	46.72
48.5	164,889	7,456	0.0452	0.9548	46.63
49.5	149,560	5,093	0.0341	0.9659	44.52
50.5	144,467		0.0000	1.0000	43.00
51.5	144,261		0.0000	1.0000	43.00
52.5	99,058	257	0.0026	0.9974	43.00
53.5	75,740	7,592	0.1002	0.8998	42.89
54.5	60,829		0.0000	1.0000	38.59
55.5	60,687		0.0000	1.0000	38.59
56.5	54,668	3,792	0.0694	0.9306	38.59
57.5	50,877	1,009	0.0198	0.9802	35.92
58.5	48,927		0.0000	1.0000	35.20
59.5	48,927	18,823	0.3847	0.6153	35.20
60.5	30,104	1,266	0.0420	0.9580	21.66
61.5	28,839		0.0000	1.0000	20.75
62.5	28,732		0.0000	1.0000	20.75
63.5	23,396		0.0000	1.0000	20.75
64.5	22,218		0.0000	1.0000	20.75
65.5	22,218		0.0000	1.0000	20.75
66.5	22,218		0.0000	1.0000	20.75
67.5	13,879		0.0000	1.0000	20.75
68.5	13,879		0.0000	1.0000	20.75
69.5	13,879		0.0000	1.0000	20.75
70.5	13,879		0.0000	1.0000	20.75
71.5	13,879		0.0000	1.0000	20.75
72.5	13,879		0.0000	1.0000	20.75
73.5	13,879		0.0000	1.0000	20.75
74.5	13,879		0.0000	1.0000	20.75
75.5	13,879		0.0000	1.0000	20.75
76.5	13,879		0.0000	1.0000	20.75
77.5	13,878		0.0000	1.0000	20.75
78.5	13,878		0.0000	1.0000	20.75

PENNSYLVANIA-AMERICAN WATER COMPANY

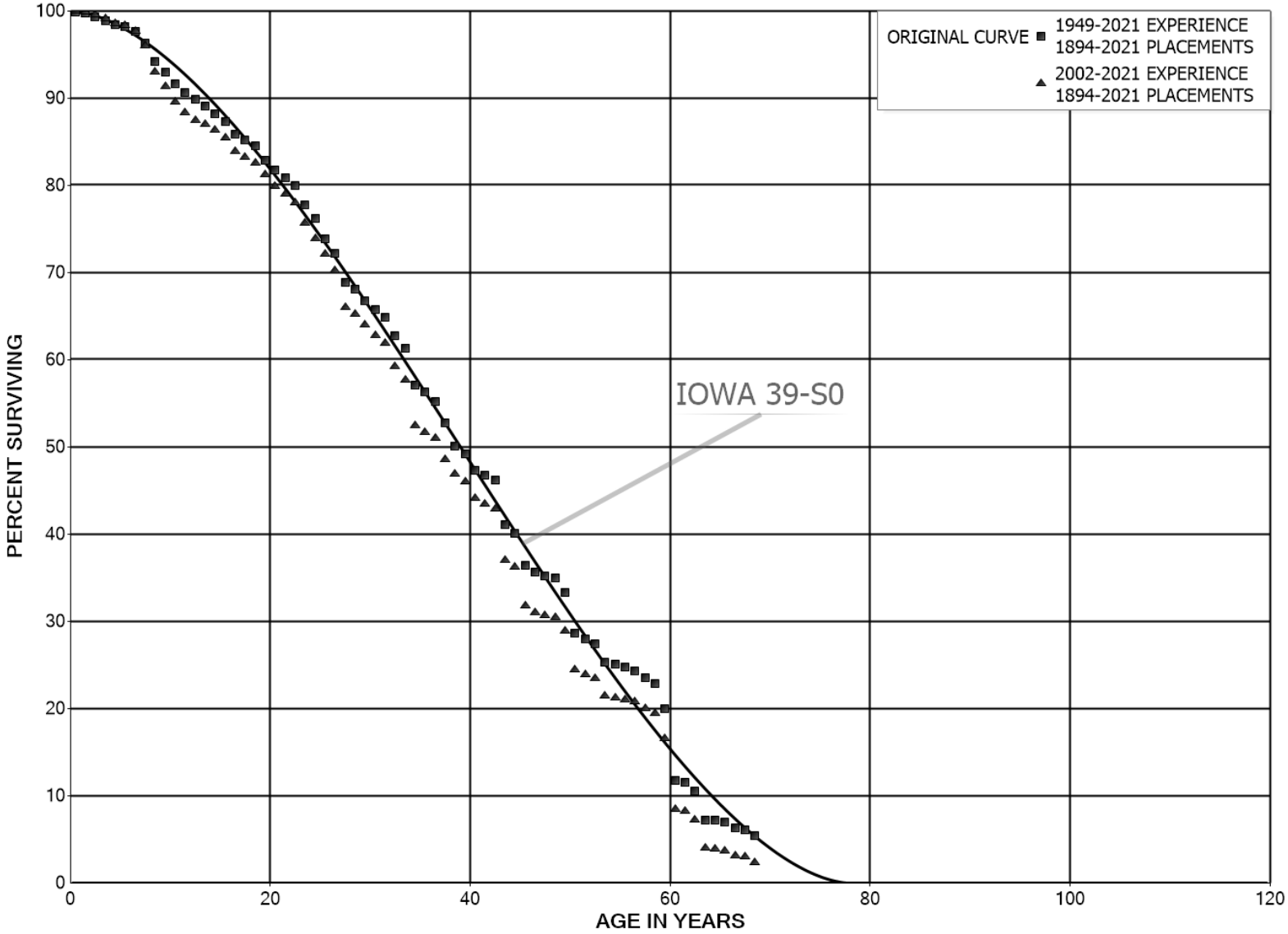
ACCOUNT 310.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021 EXPERIENCE BAND 1953-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,878		0.0000	1.0000	20.75
80.5	13,878		0.0000	1.0000	20.75
81.5	10,939		0.0000	1.0000	20.75
82.5	10,939		0.0000	1.0000	20.75
83.5	10,939		0.0000	1.0000	20.75
84.5	6,419		0.0000	1.0000	20.75
85.5	3,610		0.0000	1.0000	20.75
86.5	3,610		0.0000	1.0000	20.75
87.5	3,610		0.0000	1.0000	20.75
88.5	3,610		0.0000	1.0000	20.75
89.5	3,610		0.0000	1.0000	20.75
90.5					20.75

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,320,210	132,610	0.0011	0.9989	100.00
0.5	117,277,416	224,993	0.0019	0.9981	99.89
1.5	112,488,764	421,819	0.0037	0.9963	99.70
2.5	110,023,992	517,147	0.0047	0.9953	99.32
3.5	97,329,316	432,470	0.0044	0.9956	98.86
4.5	93,658,350	275,303	0.0029	0.9971	98.42
5.5	91,622,684	503,061	0.0055	0.9945	98.13
6.5	89,435,044	1,230,084	0.0138	0.9862	97.59
7.5	81,488,129	1,714,843	0.0210	0.9790	96.25
8.5	77,458,107	1,028,937	0.0133	0.9867	94.22
9.5	74,573,196	1,073,460	0.0144	0.9856	92.97
10.5	73,847,799	842,633	0.0114	0.9886	91.63
11.5	71,727,248	635,063	0.0089	0.9911	90.59
12.5	69,346,949	552,750	0.0080	0.9920	89.78
13.5	67,431,334	650,550	0.0096	0.9904	89.07
14.5	64,126,855	669,255	0.0104	0.9896	88.21
15.5	60,026,177	991,061	0.0165	0.9835	87.29
16.5	58,244,552	489,563	0.0084	0.9916	85.85
17.5	56,796,024	447,554	0.0079	0.9921	85.13
18.5	52,981,897	1,003,187	0.0189	0.9811	84.46
19.5	50,145,014	716,491	0.0143	0.9857	82.86
20.5	46,978,966	464,408	0.0099	0.9901	81.67
21.5	43,530,877	523,398	0.0120	0.9880	80.87
22.5	39,144,553	1,048,623	0.0268	0.9732	79.89
23.5	36,788,228	734,045	0.0200	0.9800	77.75
24.5	32,966,295	1,017,510	0.0309	0.9691	76.20
25.5	30,433,608	673,321	0.0221	0.9779	73.85
26.5	26,424,144	1,232,580	0.0466	0.9534	72.22
27.5	24,896,746	278,727	0.0112	0.9888	68.85
28.5	22,507,217	455,060	0.0202	0.9798	68.08
29.5	19,959,199	306,647	0.0154	0.9846	66.70
30.5	18,617,328	231,693	0.0124	0.9876	65.68
31.5	13,950,006	454,292	0.0326	0.9674	64.86
32.5	12,941,419	293,599	0.0227	0.9773	62.75
33.5	12,275,122	859,924	0.0701	0.9299	61.32
34.5	10,722,121	140,284	0.0131	0.9869	57.03
35.5	10,284,954	202,573	0.0197	0.9803	56.28
36.5	9,498,013	420,654	0.0443	0.9557	55.17
37.5	8,824,171	445,150	0.0504	0.9496	52.73
38.5	8,142,683	141,270	0.0173	0.9827	50.07

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,320,607	282,866	0.0386	0.9614	49.20
40.5	6,537,220	82,726	0.0127	0.9873	47.30
41.5	6,313,578	71,502	0.0113	0.9887	46.70
42.5	6,060,154	671,956	0.1109	0.8891	46.17
43.5	5,559,818	138,694	0.0249	0.9751	41.05
44.5	5,404,277	494,575	0.0915	0.9085	40.03
45.5	10,533,617	223,020	0.0212	0.9788	36.36
46.5	10,210,233	121,631	0.0119	0.9881	35.59
47.5	10,060,180	54,706	0.0054	0.9946	35.17
48.5	4,283,530	207,006	0.0483	0.9517	34.98
49.5	3,661,895	518,378	0.1416	0.8584	33.29
50.5	2,882,456	67,224	0.0233	0.9767	28.58
51.5	2,838,748	56,564	0.0199	0.9801	27.91
52.5	2,538,836	190,086	0.0749	0.9251	27.35
53.5	2,176,937	24,566	0.0113	0.9887	25.31
54.5	2,152,905	29,369	0.0136	0.9864	25.02
55.5	2,109,920	32,151	0.0152	0.9848	24.68
56.5	1,880,848	61,330	0.0326	0.9674	24.30
57.5	1,614,429	49,239	0.0305	0.9695	23.51
58.5	1,545,618	195,923	0.1268	0.8732	22.79
59.5	1,339,365	547,150	0.4085	0.5915	19.90
60.5	826,695	18,912	0.0229	0.9771	11.77
61.5	717,713	65,308	0.0910	0.9090	11.50
62.5	628,190	197,822	0.3149	0.6851	10.46
63.5	444,183	2,394	0.0054	0.9946	7.16
64.5	394,223	11,048	0.0280	0.9720	7.13
65.5	376,317	35,748	0.0950	0.9050	6.93
66.5	337,790	10,075	0.0298	0.9702	6.27
67.5	316,500	34,260	0.1082	0.8918	6.08
68.5	267,221	1,540	0.0058	0.9942	5.42
69.5	230,514	6,081	0.0264	0.9736	5.39
70.5	208,356	8,839	0.0424	0.9576	5.25
71.5	195,982	11,954	0.0610	0.9390	5.03
72.5	204,302	1,735	0.0085	0.9915	4.72
73.5	200,844	1,240	0.0062	0.9938	4.68
74.5	203,074	2,652	0.0131	0.9869	4.65
75.5	200,212	195	0.0010	0.9990	4.59
76.5	199,349	7,004	0.0351	0.9649	4.59
77.5	189,155	673	0.0036	0.9964	4.42
78.5	188,518	465	0.0025	0.9975	4.41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 1949-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	187,074	1,823	0.0097	0.9903	4.40
80.5	175,998	7,698	0.0437	0.9563	4.36
81.5	164,030	5,803	0.0354	0.9646	4.16
82.5	127,738	23,987	0.1878	0.8122	4.02
83.5	271,027	541	0.0020	0.9980	3.26
84.5	268,845	1,222	0.0045	0.9955	3.26
85.5	266,921	206,666	0.7743	0.2257	3.24
86.5	59,961	473	0.0079	0.9921	0.73
87.5	50,452	8,500	0.1685	0.8315	0.73
88.5	41,759	3,141	0.0752	0.9248	0.60
89.5	34,118	6,126	0.1795	0.8205	0.56
90.5	24,383	1,668	0.0684	0.9316	0.46
91.5	22,180		0.0000	1.0000	0.43
92.5	31,315		0.0000	1.0000	0.43
93.5	30,791		0.0000	1.0000	0.43
94.5	30,222	1,279	0.0423	0.9577	0.43
95.5	28,872		0.0000	1.0000	0.41
96.5	28,641	514	0.0180	0.9820	0.41
97.5	28,127	1,597	0.0568	0.9432	0.40
98.5	26,500		0.0000	1.0000	0.38
99.5	26,500	30	0.0011	0.9989	0.38
100.5	22,701	360	0.0159	0.9841	0.38
101.5	20,651	67	0.0032	0.9968	0.37
102.5	12,556		0.0000	1.0000	0.37
103.5	10,432	565	0.0542	0.9458	0.37
104.5	8,836	461	0.0522	0.9478	0.35
105.5	10,144		0.0000	1.0000	0.33
106.5	16,874	315	0.0187	0.9813	0.33
107.5	16,558	5,628	0.3399	0.6601	0.33
108.5	9,090	6,730	0.7404	0.2596	0.22
109.5	2,360		0.0000	1.0000	0.06
110.5	1,149		0.0000	1.0000	0.06
111.5	3,876		0.0000	1.0000	0.06
112.5	3,375		0.0000	1.0000	0.06
113.5	3,375	3,375	1.0000		0.06
114.5					
115.5					
116.5					
117.5	646		0.0000		
118.5	646		0.0000		
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,307,618	12,000	0.0002	0.9998	100.00
0.5	67,119,475	98,591	0.0015	0.9985	99.98
1.5	65,267,999	247,092	0.0038	0.9962	99.84
2.5	67,844,614	271,543	0.0040	0.9960	99.46
3.5	57,534,291	334,759	0.0058	0.9942	99.06
4.5	57,585,100	140,746	0.0024	0.9976	98.48
5.5	56,645,689	331,277	0.0058	0.9942	98.24
6.5	58,322,887	1,034,345	0.0177	0.9823	97.67
7.5	51,187,411	1,603,092	0.0313	0.9687	95.94
8.5	49,549,786	854,910	0.0173	0.9827	92.93
9.5	48,927,499	972,456	0.0199	0.9801	91.33
10.5	48,835,134	694,880	0.0142	0.9858	89.51
11.5	51,266,267	474,988	0.0093	0.9907	88.24
12.5	50,555,051	262,673	0.0052	0.9948	87.42
13.5	49,652,582	414,387	0.0083	0.9917	86.97
14.5	47,411,509	472,326	0.0100	0.9900	86.24
15.5	45,531,327	797,056	0.0175	0.9825	85.38
16.5	46,321,544	398,569	0.0086	0.9914	83.89
17.5	45,304,464	348,388	0.0077	0.9923	83.17
18.5	42,263,127	717,147	0.0170	0.9830	82.53
19.5	40,724,336	647,791	0.0159	0.9841	81.13
20.5	38,220,010	426,648	0.0112	0.9888	79.84
21.5	35,045,119	440,357	0.0126	0.9874	78.95
22.5	31,037,502	952,373	0.0307	0.9693	77.95
23.5	28,878,976	648,421	0.0225	0.9775	75.56
24.5	25,167,923	623,827	0.0248	0.9752	73.86
25.5	23,068,949	581,299	0.0252	0.9748	72.03
26.5	19,255,862	1,158,359	0.0602	0.9398	70.22
27.5	17,835,204	215,245	0.0121	0.9879	65.99
28.5	15,569,007	293,908	0.0189	0.9811	65.20
29.5	13,697,249	272,066	0.0199	0.9801	63.97
30.5	13,021,254	186,159	0.0143	0.9857	62.70
31.5	8,435,117	363,457	0.0431	0.9569	61.80
32.5	8,733,529	218,728	0.0250	0.9750	59.14
33.5	8,306,197	757,101	0.0911	0.9089	57.66
34.5	7,016,216	109,519	0.0156	0.9844	52.40
35.5	6,657,214	78,666	0.0118	0.9882	51.58
36.5	6,363,508	309,781	0.0487	0.9513	50.97
37.5	5,938,330	201,941	0.0340	0.9660	48.49
38.5	5,575,152	107,719	0.0193	0.9807	46.84

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,785,003	193,382	0.0404	0.9596	45.94
40.5	4,711,680	68,649	0.0146	0.9854	44.08
41.5	4,564,775	58,270	0.0128	0.9872	43.44
42.5	4,335,801	596,755	0.1376	0.8624	42.88
43.5	4,009,516	87,036	0.0217	0.9783	36.98
44.5	3,923,418	484,572	0.1235	0.8765	36.18
45.5	9,094,336	208,204	0.0229	0.9771	31.71
46.5	8,973,849	116,842	0.0130	0.9870	30.99
47.5	9,515,461	51,343	0.0054	0.9946	30.58
48.5	3,769,327	190,717	0.0506	0.9494	30.42
49.5	3,252,602	505,377	0.1554	0.8446	28.88
50.5	2,511,864	60,173	0.0240	0.9760	24.39
51.5	2,490,998	43,447	0.0174	0.9826	23.81
52.5	2,208,928	184,096	0.0833	0.9167	23.39
53.5	1,843,863	21,924	0.0119	0.9881	21.44
54.5	1,865,963	16,499	0.0088	0.9912	21.19
55.5	1,842,148	24,674	0.0134	0.9866	21.00
56.5	1,624,126	57,497	0.0354	0.9646	20.72
57.5	1,364,327	43,900	0.0322	0.9678	19.98
58.5	1,303,331	191,868	0.1472	0.8528	19.34
59.5	1,115,473	546,128	0.4896	0.5104	16.49
60.5	605,187	18,750	0.0310	0.9690	8.42
61.5	500,401	62,034	0.1240	0.8760	8.16
62.5	414,277	187,166	0.4518	0.5482	7.15
63.5	241,117	2,392	0.0099	0.9901	3.92
64.5	192,194	11,048	0.0575	0.9425	3.88
65.5	175,350	25,899	0.1477	0.8523	3.66
66.5	152,218	8,570	0.0563	0.9437	3.12
67.5	137,324	30,661	0.2233	0.7767	2.94
68.5	97,912	1,034	0.0106	0.9894	2.28
69.5	61,788	5,180	0.0838	0.9162	2.26
70.5	71,417	7,966	0.1115	0.8885	2.07
71.5	65,008	11,128	0.1712	0.8288	1.84
72.5	93,412	1,385	0.0148	0.9852	1.52
73.5	134,285	788	0.0059	0.9941	1.50
74.5	138,050	2,652	0.0192	0.9808	1.49
75.5	135,889		0.0000	1.0000	1.46
76.5	137,964	7,004	0.0508	0.9492	1.46
77.5	142,932	673	0.0047	0.9953	1.39
78.5	144,196	465	0.0032	0.9968	1.38

PENNSYLVANIA-AMERICAN WATER COMPANY

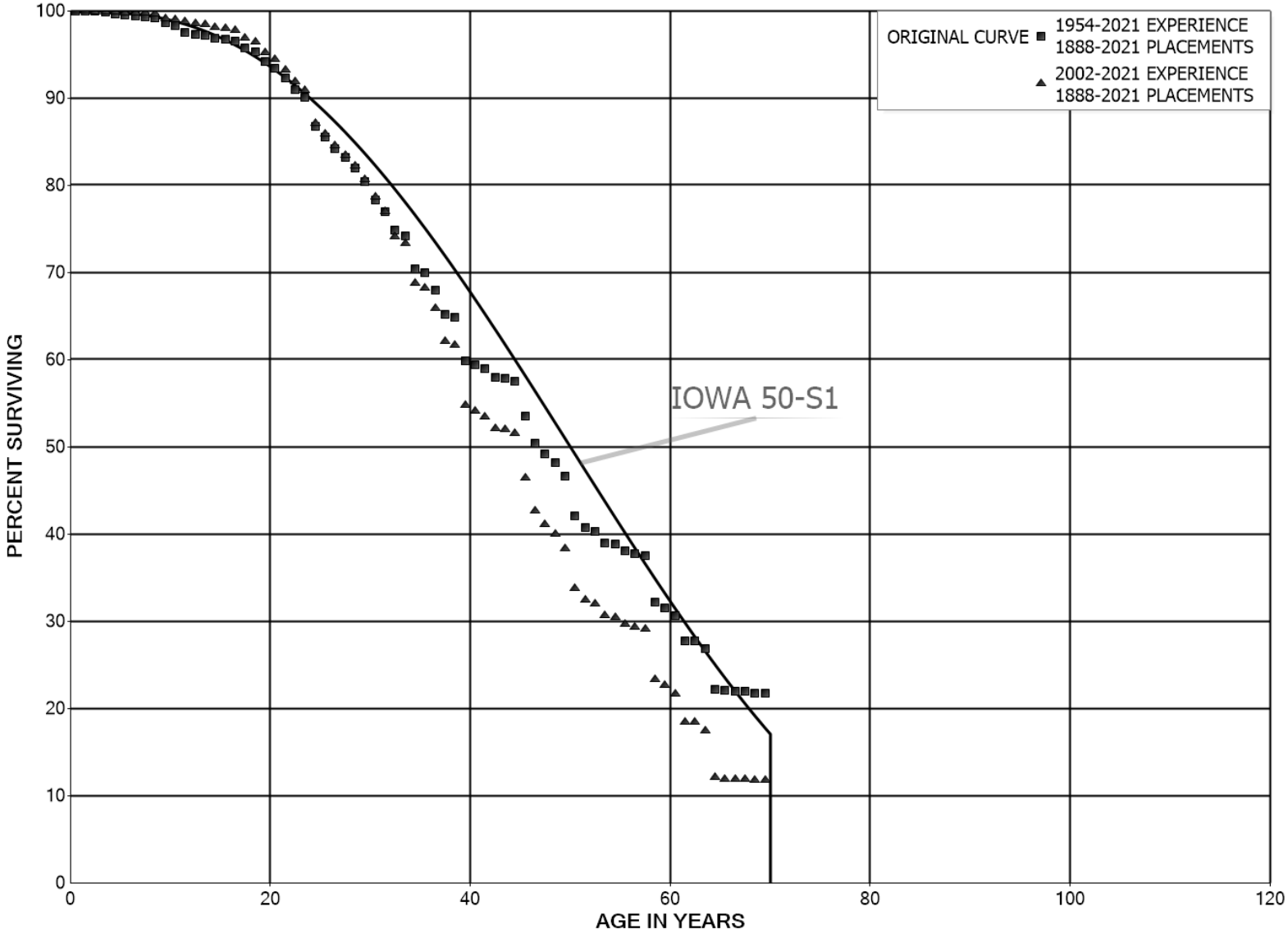
ACCOUNTS 311.20 THROUGH 311.54 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	147,251	1,823	0.0124	0.9876	1.38
80.5	136,175	7,698	0.0565	0.9435	1.36
81.5	124,732	99	0.0008	0.9992	1.29
82.5	94,679	13,426	0.1418	0.8582	1.28
83.5	249,353	541	0.0022	0.9978	1.10
84.5	247,740	1,068	0.0043	0.9957	1.10
85.5	246,042	206,666	0.8400	0.1600	1.09
86.5	39,314	416	0.0106	0.9894	0.18
87.5	29,861	7,676	0.2571	0.7429	0.17
88.5	22,022	2,719	0.1235	0.8765	0.13
89.5	14,803	6,126	0.4138	0.5862	0.11
90.5	8,837	1,668	0.1888	0.8112	0.07
91.5	9,027		0.0000	1.0000	0.05
92.5	20,093		0.0000	1.0000	0.05
93.5	21,257		0.0000	1.0000	0.05
94.5	21,927	1,279	0.0583	0.9417	0.05
95.5	24,436		0.0000	1.0000	0.05
96.5	24,205		0.0000	1.0000	0.05
97.5	24,205	1,597	0.0660	0.9340	0.05
98.5	24,419		0.0000	1.0000	0.05
99.5	24,419	30	0.0012	0.9988	0.05
100.5	21,831		0.0000	1.0000	0.05
101.5	20,651	67	0.0032	0.9968	0.05
102.5	12,556		0.0000	1.0000	0.05
103.5	10,432	565	0.0542	0.9458	0.05
104.5	8,836	461	0.0522	0.9478	0.04
105.5	10,144		0.0000	1.0000	0.04
106.5	16,874	315	0.0187	0.9813	0.04
107.5	16,558	5,628	0.3399	0.6601	0.04
108.5	9,090	6,730	0.7404	0.2596	0.03
109.5	2,360		0.0000	1.0000	0.01
110.5	1,149		0.0000	1.0000	0.01
111.5	3,876		0.0000	1.0000	0.01
112.5	3,375		0.0000	1.0000	0.01
113.5	3,375	3,375	1.0000		0.01
114.5					
115.5					
116.5					
117.5	646		0.0000		
118.5	646		0.0000		
119.5	646	646	1.0000		
120.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	253,190,875		0.0000	1.0000	100.00
0.5	241,449,354	117,154	0.0005	0.9995	100.00
1.5	246,270,607	35,974	0.0001	0.9999	99.95
2.5	243,560,286	162,247	0.0007	0.9993	99.94
3.5	195,926,547	486,509	0.0025	0.9975	99.87
4.5	194,918,614	275,524	0.0014	0.9986	99.62
5.5	195,218,934	115,841	0.0006	0.9994	99.48
6.5	196,526,459	240,667	0.0012	0.9988	99.42
7.5	193,898,801	204,961	0.0011	0.9989	99.30
8.5	189,145,367	1,130,865	0.0060	0.9940	99.20
9.5	167,050,518	597,278	0.0036	0.9964	98.60
10.5	156,638,853	1,210,478	0.0077	0.9923	98.25
11.5	155,011,404	254,630	0.0016	0.9984	97.49
12.5	153,827,283	192,193	0.0012	0.9988	97.33
13.5	152,854,043	516,342	0.0034	0.9966	97.21
14.5	151,644,086	237,850	0.0016	0.9984	96.88
15.5	144,961,928	396,222	0.0027	0.9973	96.73
16.5	146,772,318	1,150,993	0.0078	0.9922	96.46
17.5	145,746,920	692,034	0.0047	0.9953	95.71
18.5	144,941,347	1,621,201	0.0112	0.9888	95.25
19.5	142,447,421	1,207,606	0.0085	0.9915	94.19
20.5	140,233,311	1,727,794	0.0123	0.9877	93.39
21.5	138,097,183	1,912,252	0.0138	0.9862	92.24
22.5	126,336,900	1,184,157	0.0094	0.9906	90.96
23.5	124,238,747	4,633,173	0.0373	0.9627	90.11
24.5	109,488,929	1,618,359	0.0148	0.9852	86.75
25.5	106,929,097	1,604,655	0.0150	0.9850	85.47
26.5	100,297,798	1,157,764	0.0115	0.9885	84.18
27.5	96,642,078	1,399,940	0.0145	0.9855	83.21
28.5	71,088,905	1,377,730	0.0194	0.9806	82.01
29.5	59,314,672	1,597,816	0.0269	0.9731	80.42
30.5	52,176,217	885,745	0.0170	0.9830	78.25
31.5	30,580,142	848,549	0.0277	0.9723	76.92
32.5	25,461,536	223,272	0.0088	0.9912	74.79
33.5	19,636,625	989,767	0.0504	0.9496	74.13
34.5	18,580,718	123,425	0.0066	0.9934	70.40
35.5	17,906,127	503,785	0.0281	0.9719	69.93
36.5	14,992,219	611,032	0.0408	0.9592	67.96
37.5	14,340,956	71,824	0.0050	0.9950	65.19
38.5	14,066,825	1,089,139	0.0774	0.9226	64.86

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,076,781	71,449	0.0071	0.9929	59.84
40.5	9,991,439	86,947	0.0087	0.9913	59.42
41.5	9,899,283	158,922	0.0161	0.9839	58.90
42.5	9,728,571	21,703	0.0022	0.9978	57.96
43.5	9,707,496	57,975	0.0060	0.9940	57.83
44.5	9,697,570	664,317	0.0685	0.9315	57.48
45.5	9,295,589	540,835	0.0582	0.9418	53.54
46.5	8,547,265	213,977	0.0250	0.9750	50.43
47.5	8,453,945	170,737	0.0202	0.9798	49.17
48.5	8,000,172	262,393	0.0328	0.9672	48.17
49.5	6,889,123	664,377	0.0964	0.9036	46.59
50.5	6,239,813	206,029	0.0330	0.9670	42.10
51.5	6,031,888	69,200	0.0115	0.9885	40.71
52.5	4,557,733	145,764	0.0320	0.9680	40.24
53.5	4,409,339	16,149	0.0037	0.9963	38.96
54.5	4,381,481	84,856	0.0194	0.9806	38.81
55.5	4,294,097	35,544	0.0083	0.9917	38.06
56.5	4,020,269	24,828	0.0062	0.9938	37.75
57.5	3,992,537	567,890	0.1422	0.8578	37.51
58.5	3,501,080	69,677	0.0199	0.9801	32.18
59.5	3,426,372	96,551	0.0282	0.9718	31.54
60.5	3,248,689	311,961	0.0960	0.9040	30.65
61.5	2,928,286	459	0.0002	0.9998	27.70
62.5	2,858,549	89,481	0.0313	0.9687	27.70
63.5	2,649,854	456,715	0.1724	0.8276	26.83
64.5	2,181,381	17,778	0.0081	0.9919	22.21
65.5	2,147,534	4,146	0.0019	0.9981	22.03
66.5	2,113,762	1,700	0.0008	0.9992	21.98
67.5	2,031,223	17,739	0.0087	0.9913	21.97
68.5	1,461,413	5,103	0.0035	0.9965	21.78
69.5	1,447,516	43,876	0.0303	0.9697	21.70
70.5	1,263,827	1,629	0.0013	0.9987	21.04
71.5	1,262,091	6,321	0.0050	0.9950	21.01
72.5	1,240,321	24	0.0000	1.0000	20.91
73.5	1,261,377	6,235	0.0049	0.9951	20.91
74.5	1,240,376	319	0.0003	0.9997	20.81
75.5	1,239,025	4,376	0.0035	0.9965	20.80
76.5	1,234,649	11,531	0.0093	0.9907	20.73
77.5	1,223,013	162	0.0001	0.9999	20.53
78.5	1,222,851	78,736	0.0644	0.9356	20.53

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,144,102	76	0.0001	0.9999	19.21
80.5	1,145,163	2,107	0.0018	0.9982	19.21
81.5	1,143,055	18,211	0.0159	0.9841	19.17
82.5	1,124,844	72,758	0.0647	0.9353	18.87
83.5	1,051,998	3,225	0.0031	0.9969	17.65
84.5	1,008,415		0.0000	1.0000	17.59
85.5	1,008,415	9,712	0.0096	0.9904	17.59
86.5	998,163	1,888	0.0019	0.9981	17.42
87.5	996,160		0.0000	1.0000	17.39
88.5	995,947	734	0.0007	0.9993	17.39
89.5	995,197	992	0.0010	0.9990	17.38
90.5	947,722	36,014	0.0380	0.9620	17.36
91.5	906,142	317	0.0003	0.9997	16.70
92.5	854,401	16,452	0.0193	0.9807	16.69
93.5	816,019	312	0.0004	0.9996	16.37
94.5	815,073	11,383	0.0140	0.9860	16.37
95.5	803,646	21,585	0.0269	0.9731	16.14
96.5	782,061	6,726	0.0086	0.9914	15.70
97.5	698,609	234	0.0003	0.9997	15.57
98.5	404,240	10,323	0.0255	0.9745	15.56
99.5	393,916	47,573	0.1208	0.8792	15.17
100.5	301,935	5	0.0000	1.0000	13.33
101.5	301,928	2,721	0.0090	0.9910	13.33
102.5	299,207	1,638	0.0055	0.9945	13.21
103.5	297,257	11,990	0.0403	0.9597	13.14
104.5	283,821	62,646	0.2207	0.7793	12.61
105.5	221,175		0.0000	1.0000	9.83
106.5	220,979		0.0000	1.0000	9.83
107.5	220,949	59,977	0.2714	0.7286	9.83
108.5	160,973	35,843	0.2227	0.7773	7.16
109.5	125,103		0.0000	1.0000	5.57
110.5	125,103	1,838	0.0147	0.9853	5.57
111.5	118,547		0.0000	1.0000	5.48
112.5	114,499		0.0000	1.0000	5.48
113.5	112,038		0.0000	1.0000	5.48
114.5	111,850		0.0000	1.0000	5.48
115.5	61,890		0.0000	1.0000	5.48
116.5	61,306		0.0000	1.0000	5.48
117.5	56,370		0.0000	1.0000	5.48
118.5	38,867	417	0.0107	0.9893	5.48

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1954-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,798		0.0000	1.0000	5.43
120.5	34,798	525	0.0151	0.9849	5.43
121.5	34,273		0.0000	1.0000	5.34
122.5	34,273		0.0000	1.0000	5.34
123.5	34,273		0.0000	1.0000	5.34
124.5	34,273		0.0000	1.0000	5.34
125.5	34,273	3,320	0.0969	0.9031	5.34
126.5	28,848		0.0000	1.0000	4.83
127.5	19,156		0.0000	1.0000	4.83
128.5	4,319		0.0000	1.0000	4.83
129.5	4,319		0.0000	1.0000	4.83
130.5	4,319		0.0000	1.0000	4.83
131.5	4,319		0.0000	1.0000	4.83
132.5	4,319		0.0000	1.0000	4.83
133.5					4.83

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,598,164		0.0000	1.0000	100.00
0.5	103,059,277	96,617	0.0009	0.9991	100.00
1.5	103,522,014	19,640	0.0002	0.9998	99.91
2.5	110,906,959	69,735	0.0006	0.9994	99.89
3.5	64,256,271	11,918	0.0002	0.9998	99.82
4.5	75,319,321	39,687	0.0005	0.9995	99.81
5.5	76,348,278	6,461	0.0001	0.9999	99.75
6.5	81,859,991	50,048	0.0006	0.9994	99.74
7.5	82,794,310	80,201	0.0010	0.9990	99.68
8.5	103,762,988	559,200	0.0054	0.9946	99.59
9.5	94,448,989	94,112	0.0010	0.9990	99.05
10.5	91,812,950	242,171	0.0026	0.9974	98.95
11.5	116,852,900	179,840	0.0015	0.9985	98.69
12.5	121,526,903	157,831	0.0013	0.9987	98.54
13.5	127,843,659	445,134	0.0035	0.9965	98.41
14.5	127,233,263	120,409	0.0009	0.9991	98.07
15.5	121,735,154	349,511	0.0029	0.9971	97.98
16.5	127,200,916	1,125,610	0.0088	0.9912	97.69
17.5	127,010,340	633,834	0.0050	0.9950	96.83
18.5	127,081,525	1,524,627	0.0120	0.9880	96.35
19.5	128,984,124	1,040,008	0.0081	0.9919	95.19
20.5	127,033,337	1,703,873	0.0134	0.9866	94.42
21.5	125,285,408	1,835,589	0.0147	0.9853	93.16
22.5	113,539,698	1,183,094	0.0104	0.9896	91.79
23.5	111,883,112	4,598,850	0.0411	0.9589	90.84
24.5	97,535,740	1,468,258	0.0151	0.9849	87.10
25.5	95,161,719	1,483,252	0.0156	0.9844	85.79
26.5	90,149,665	1,137,535	0.0126	0.9874	84.45
27.5	86,536,660	1,299,857	0.0150	0.9850	83.39
28.5	61,145,111	1,141,059	0.0187	0.9813	82.14
29.5	50,660,955	1,267,552	0.0250	0.9750	80.60
30.5	43,517,512	877,012	0.0202	0.9798	78.59
31.5	22,001,153	838,150	0.0381	0.9619	77.00
32.5	19,721,357	199,320	0.0101	0.9899	74.07
33.5	14,612,382	915,665	0.0627	0.9373	73.32
34.5	13,676,529	115,931	0.0085	0.9915	68.73
35.5	12,987,803	445,663	0.0343	0.9657	68.14
36.5	10,624,206	607,406	0.0572	0.9428	65.80
37.5	9,992,966	69,136	0.0069	0.9931	62.04
38.5	9,708,803	1,086,486	0.1119	0.8881	61.61

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,713,042	67,103	0.0117	0.9883	54.72
40.5	6,500,320	80,194	0.0123	0.9877	54.08
41.5	6,429,315	156,739	0.0244	0.9756	53.41
42.5	6,429,032	14,072	0.0022	0.9978	52.11
43.5	6,631,623	57,390	0.0087	0.9913	51.99
44.5	6,598,621	656,286	0.0995	0.9005	51.54
45.5	6,236,366	503,962	0.0808	0.9192	46.42
46.5	5,688,854	211,656	0.0372	0.9628	42.67
47.5	5,655,382	163,131	0.0288	0.9712	41.08
48.5	6,497,556	259,326	0.0399	0.9601	39.89
49.5	5,452,464	644,312	0.1182	0.8818	38.30
50.5	5,047,173	205,993	0.0408	0.9592	33.77
51.5	4,835,853	66,826	0.0138	0.9862	32.40
52.5	3,383,820	145,652	0.0430	0.9570	31.95
53.5	3,235,904	16,149	0.0050	0.9950	30.57
54.5	3,239,784	84,856	0.0262	0.9738	30.42
55.5	3,155,213	35,347	0.0112	0.9888	29.62
56.5	2,881,581	24,807	0.0086	0.9914	29.29
57.5	2,879,190	566,412	0.1967	0.8033	29.04
58.5	2,308,006	68,780	0.0298	0.9702	23.33
59.5	2,224,531	96,108	0.0432	0.9568	22.63
60.5	2,047,583	311,961	0.1524	0.8476	21.65
61.5	1,727,180	459	0.0003	0.9997	18.36
62.5	1,657,443	89,210	0.0538	0.9462	18.35
63.5	1,451,852	447,512	0.3082	0.6918	17.36
64.5	1,057,195	14,156	0.0134	0.9866	12.01
65.5	1,017,857	3,245	0.0032	0.9968	11.85
66.5	1,063,276	1,700	0.0016	0.9984	11.81
67.5	980,859	1,976	0.0020	0.9980	11.79
68.5	429,252		0.0000	1.0000	11.77
69.5	361,594	43,876	0.1213	0.8787	11.77
70.5	265,287	154	0.0006	0.9994	10.34
71.5	271,074	1,063	0.0039	0.9961	10.34
72.5	306,012	24	0.0001	0.9999	10.29
73.5	338,526	213	0.0006	0.9994	10.29
74.5	325,864		0.0000	1.0000	10.29
75.5	324,832	1,218	0.0037	0.9963	10.29
76.5	323,614	11,531	0.0356	0.9644	10.25
77.5	405,058		0.0000	1.0000	9.88
78.5	737,600	78,736	0.1067	0.8933	9.88

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	659,160	76	0.0001	0.9999	8.83
80.5	719,682	2,107	0.0029	0.9971	8.83
81.5	717,576	796	0.0011	0.9989	8.80
82.5	716,780	40,900	0.0571	0.9429	8.79
83.5	698,490	3,225	0.0046	0.9954	8.29
84.5	654,906		0.0000	1.0000	8.25
85.5	654,906	9,712	0.0148	0.9852	8.25
86.5	660,060	888	0.0013	0.9987	8.13
87.5	659,087		0.0000	1.0000	8.12
88.5	658,879	734	0.0011	0.9989	8.12
89.5	658,649	992	0.0015	0.9985	8.11
90.5	611,175	36,014	0.0589	0.9411	8.10
91.5	584,097	317	0.0005	0.9995	7.62
92.5	583,742	16,452	0.0282	0.9718	7.62
93.5	549,659	312	0.0006	0.9994	7.40
94.5	548,900	407	0.0007	0.9993	7.40
95.5	659,775	21,585	0.0327	0.9673	7.39
96.5	672,929	6,726	0.0100	0.9900	7.15
97.5	579,051	234	0.0004	0.9996	7.08
98.5	302,184	10,323	0.0342	0.9658	7.08
99.5	295,513	3,659	0.0124	0.9876	6.83
100.5	247,445	5	0.0000	1.0000	6.75
101.5	247,438	2,721	0.0110	0.9890	6.75
102.5	244,717	1,638	0.0067	0.9933	6.68
103.5	242,767	11,990	0.0494	0.9506	6.63
104.5	229,331	43,371	0.1891	0.8109	6.30
105.5	185,961		0.0000	1.0000	5.11
106.5	188,287		0.0000	1.0000	5.11
107.5	197,949	59,977	0.3030	0.6970	5.11
108.5	153,334	35,843	0.2338	0.7662	3.56
109.5	117,464		0.0000	1.0000	2.73
110.5	117,464	1,838	0.0156	0.9844	2.73
111.5	110,908		0.0000	1.0000	2.69
112.5	106,860		0.0000	1.0000	2.69
113.5	112,038		0.0000	1.0000	2.69
114.5	111,850		0.0000	1.0000	2.69
115.5	61,890		0.0000	1.0000	2.69
116.5	61,306		0.0000	1.0000	2.69
117.5	56,370		0.0000	1.0000	2.69
118.5	38,867	417	0.0107	0.9893	2.69

PENNSYLVANIA-AMERICAN WATER COMPANY

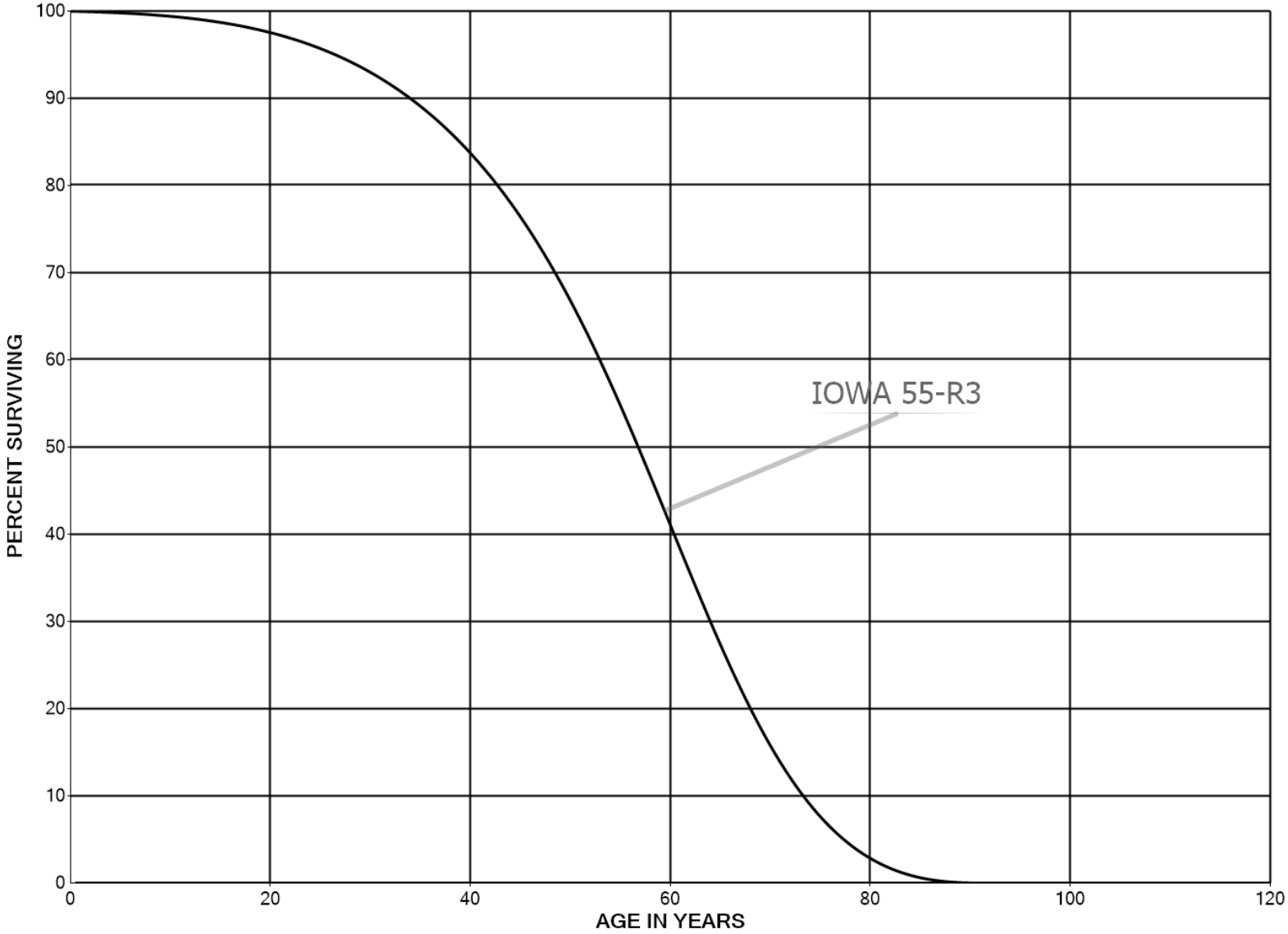
ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

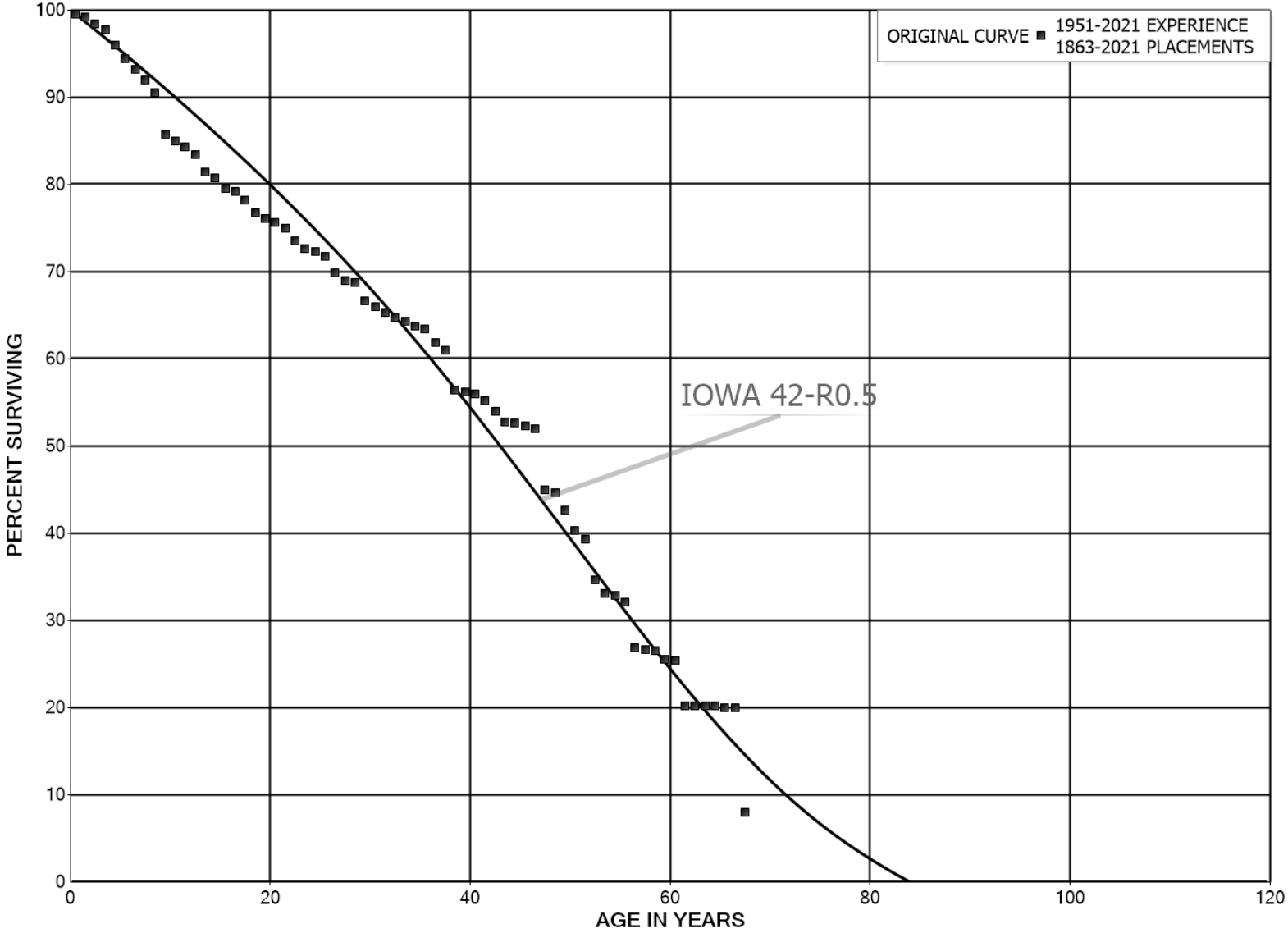
PLACEMENT BAND 1888-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,798		0.0000	1.0000	2.66
120.5	34,798	525	0.0151	0.9849	2.66
121.5	34,273		0.0000	1.0000	2.62
122.5	34,273		0.0000	1.0000	2.62
123.5	34,273		0.0000	1.0000	2.62
124.5	34,273		0.0000	1.0000	2.62
125.5	34,273	3,320	0.0969	0.9031	2.62
126.5	28,848		0.0000	1.0000	2.36
127.5	19,156		0.0000	1.0000	2.36
128.5	4,319		0.0000	1.0000	2.36
129.5	4,319		0.0000	1.0000	2.36
130.5	4,319		0.0000	1.0000	2.36
131.5	4,319		0.0000	1.0000	2.36
132.5	4,319		0.0000	1.0000	2.36
133.5					2.36

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.10 PURIFICATION SYSTEM - OTHER STRUCTURES
SMOOTH SURVIVOR CURVE



PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,300,320	483,202	0.0047	0.9953	100.00
0.5	93,827,307	350,106	0.0037	0.9963	99.53
1.5	85,861,980	634,968	0.0074	0.9926	99.16
2.5	81,945,421	578,549	0.0071	0.9929	98.43
3.5	78,766,953	1,432,156	0.0182	0.9818	97.73
4.5	71,528,004	1,191,921	0.0167	0.9833	95.96
5.5	66,163,292	856,906	0.0130	0.9870	94.36
6.5	63,128,753	778,637	0.0123	0.9877	93.13
7.5	62,113,420	1,015,041	0.0163	0.9837	91.99
8.5	61,052,686	3,243,004	0.0531	0.9469	90.48
9.5	56,083,436	501,779	0.0089	0.9911	85.68
10.5	54,548,958	435,064	0.0080	0.9920	84.91
11.5	53,590,576	516,496	0.0096	0.9904	84.23
12.5	52,949,412	1,273,557	0.0241	0.9759	83.42
13.5	49,983,109	447,350	0.0090	0.9910	81.41
14.5	47,194,515	666,851	0.0141	0.9859	80.69
15.5	45,856,536	241,815	0.0053	0.9947	79.55
16.5	42,363,740	534,870	0.0126	0.9874	79.13
17.5	39,910,976	734,034	0.0184	0.9816	78.13
18.5	37,213,865	314,057	0.0084	0.9916	76.69
19.5	36,828,955	221,224	0.0060	0.9940	76.04
20.5	34,153,619	292,624	0.0086	0.9914	75.59
21.5	33,887,189	625,128	0.0184	0.9816	74.94
22.5	26,124,206	323,295	0.0124	0.9876	73.56
23.5	23,736,229	123,608	0.0052	0.9948	72.65
24.5	21,545,800	173,102	0.0080	0.9920	72.27
25.5	19,348,563	499,767	0.0258	0.9742	71.69
26.5	14,210,948	170,347	0.0120	0.9880	69.84
27.5	13,309,699	54,321	0.0041	0.9959	69.00
28.5	13,209,564	404,411	0.0306	0.9694	68.72
29.5	8,509,727	89,771	0.0105	0.9895	66.61
30.5	7,718,388	76,015	0.0098	0.9902	65.91
31.5	7,221,917	63,247	0.0088	0.9912	65.26
32.5	6,437,774	43,167	0.0067	0.9933	64.69
33.5	6,286,281	55,666	0.0089	0.9911	64.26
34.5	5,515,707	26,556	0.0048	0.9952	63.69
35.5	3,521,045	86,835	0.0247	0.9753	63.38
36.5	2,457,948	33,687	0.0137	0.9863	61.82
37.5	2,159,491	163,128	0.0755	0.9245	60.97
38.5	1,925,310	6,374	0.0033	0.9967	56.36

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,912,652	6,932	0.0036	0.9964	56.18
40.5	1,726,135	23,652	0.0137	0.9863	55.97
41.5	1,643,768	36,474	0.0222	0.9778	55.21
42.5	1,592,148	36,651	0.0230	0.9770	53.98
43.5	1,506,595	4,164	0.0028	0.9972	52.74
44.5	1,471,107	7,339	0.0050	0.9950	52.59
45.5	732,579	6,119	0.0084	0.9916	52.33
46.5	688,280	91,378	0.1328	0.8672	51.89
47.5	564,961	4,207	0.0074	0.9926	45.00
48.5	304,470	14,153	0.0465	0.9535	44.67
49.5	368,825	20,193	0.0547	0.9453	42.59
50.5	332,999	8,482	0.0255	0.9745	40.26
51.5	321,906	37,977	0.1180	0.8820	39.24
52.5	281,671	12,802	0.0455	0.9545	34.61
53.5	284,494	1,590	0.0056	0.9944	33.03
54.5	282,216	7,087	0.0251	0.9749	32.85
55.5	273,440	44,777	0.1638	0.8362	32.02
56.5	191,321	818	0.0043	0.9957	26.78
57.5	182,867	1,426	0.0078	0.9922	26.67
58.5	180,617	6,318	0.0350	0.9650	26.46
59.5	168,144	905	0.0054	0.9946	25.53
60.5	167,240	34,275	0.2049	0.7951	25.39
61.5	132,965	158	0.0012	0.9988	20.19
62.5	132,807	124	0.0009	0.9991	20.17
63.5	92,659	92	0.0010	0.9990	20.15
64.5	92,004	765	0.0083	0.9917	20.13
65.5	91,222	51	0.0006	0.9994	19.96
66.5	80,974	48,902	0.6039	0.3961	19.95
67.5	32,072	27	0.0008	0.9992	7.90
68.5	31,983	22	0.0007	0.9993	7.89
69.5	31,961	32	0.0010	0.9990	7.89
70.5	31,880	15,685	0.4920	0.5080	7.88
71.5	15,991	114	0.0071	0.9929	4.00
72.5	15,795	582	0.0368	0.9632	3.98
73.5	16,365	154	0.0094	0.9906	3.83
74.5	8,909		0.0000	1.0000	3.79
75.5	8,909		0.0000	1.0000	3.79
76.5	8,880	394	0.0444	0.9556	3.79
77.5	8,486		0.0000	1.0000	3.62
78.5	8,486	57	0.0067	0.9933	3.62

PENNSYLVANIA-AMERICAN WATER COMPANY

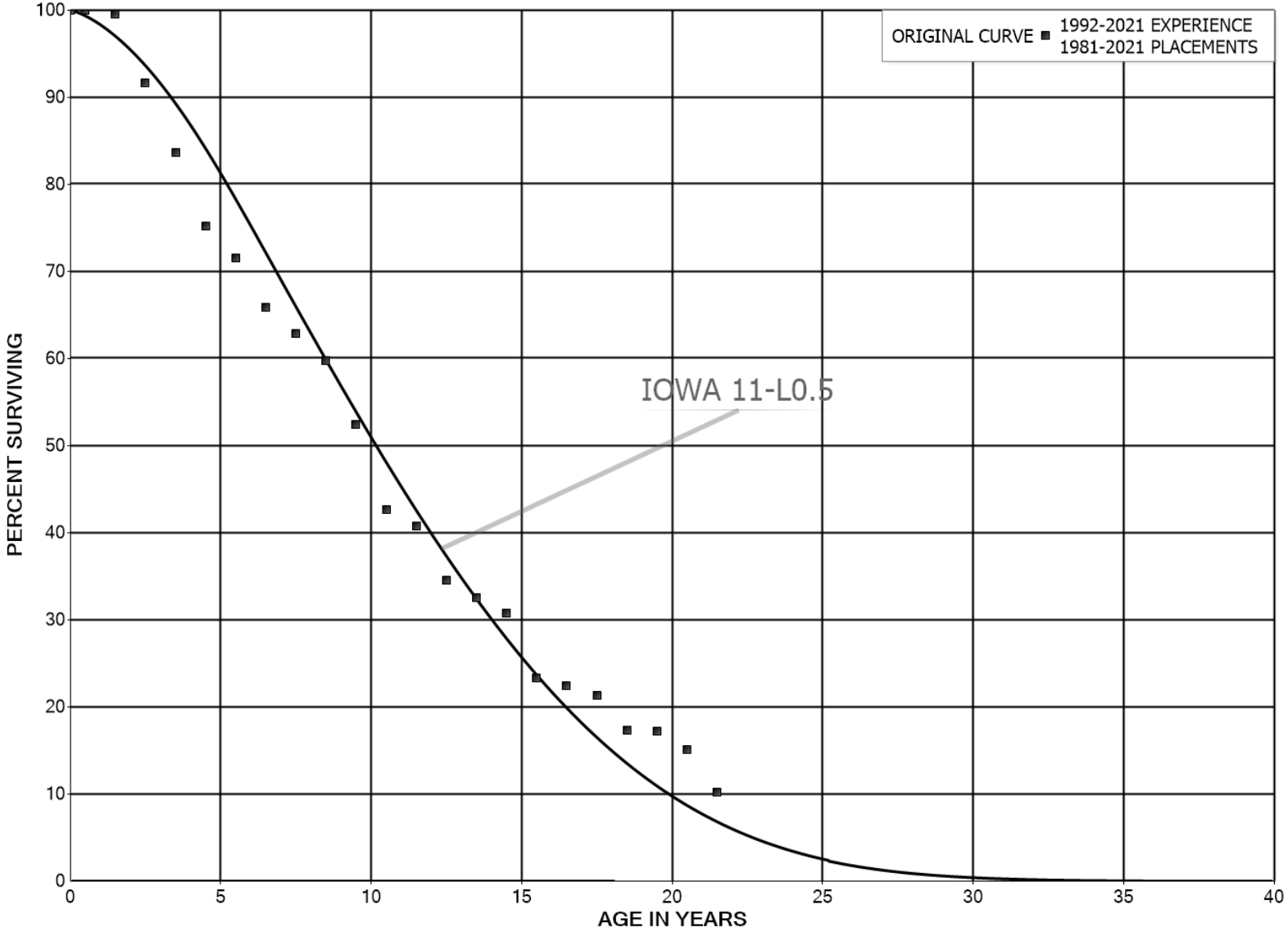
ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1863-2021 EXPERIENCE BAND 1951-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,429		0.0000	1.0000	3.60
80.5	8,429	4,740	0.5623	0.4377	3.60
81.5	3,681	1,687	0.4584	0.5416	1.58
82.5	1,994		0.0000	1.0000	0.85
83.5	1,994		0.0000	1.0000	0.85
84.5	4,936		0.0000	1.0000	0.85
85.5	4,936	1,458	0.2954	0.7046	0.85
86.5	3,444		0.0000	1.0000	0.60
87.5	4,337		0.0000	1.0000	0.60
88.5	4,337		0.0000	1.0000	0.60
89.5	4,337		0.0000	1.0000	0.60
90.5	4,337		0.0000	1.0000	0.60
91.5	4,337		0.0000	1.0000	0.60
92.5	4,291		0.0000	1.0000	0.60
93.5	3,835		0.0000	1.0000	0.60
94.5	3,835		0.0000	1.0000	0.60
95.5	3,835		0.0000	1.0000	0.60
96.5	3,835	1,964	0.5121	0.4879	0.60
97.5	1,871		0.0000	1.0000	0.29
98.5	1,871		0.0000	1.0000	0.29
99.5	1,871		0.0000	1.0000	0.29
100.5	1,871		0.0000	1.0000	0.29
101.5	1,871		0.0000	1.0000	0.29
102.5	1,871		0.0000	1.0000	0.29
103.5	1,871		0.0000	1.0000	0.29
104.5	893		0.0000	1.0000	0.29
105.5	893		0.0000	1.0000	0.29
106.5	893		0.0000	1.0000	0.29
107.5	893		0.0000	1.0000	0.29
108.5	893		0.0000	1.0000	0.29
109.5	893		0.0000	1.0000	0.29
110.5	893	893	1.0000		0.29
111.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.30 GRANULAR ACTIVATED CARBON
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

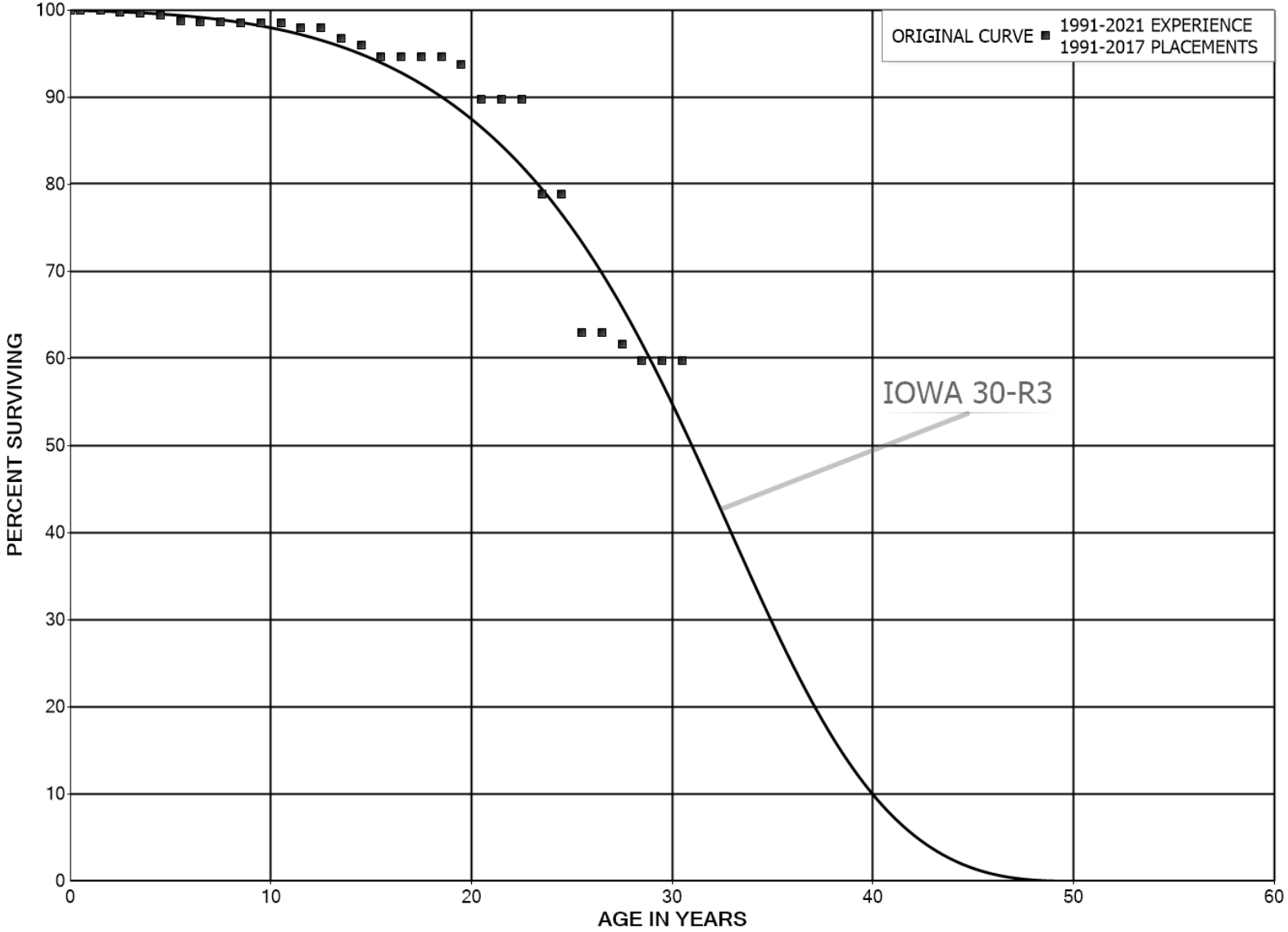
ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,700,600		0.0000	1.0000	100.00
0.5	22,017,483	111,691	0.0051	0.9949	100.00
1.5	21,413,576	1,701,545	0.0795	0.9205	99.49
2.5	18,190,125	1,584,718	0.0871	0.9129	91.59
3.5	15,426,010	1,562,644	0.1013	0.8987	83.61
4.5	13,414,753	652,180	0.0486	0.9514	75.14
5.5	12,654,411	1,007,165	0.0796	0.9204	71.49
6.5	11,604,251	521,089	0.0449	0.9551	65.80
7.5	10,434,515	510,314	0.0489	0.9511	62.84
8.5	8,589,916	1,059,142	0.1233	0.8767	59.77
9.5	7,130,139	1,331,238	0.1867	0.8133	52.40
10.5	5,036,298	225,835	0.0448	0.9552	42.62
11.5	4,558,403	695,237	0.1525	0.8475	40.70
12.5	3,573,109	208,385	0.0583	0.9417	34.50
13.5	3,342,198	186,217	0.0557	0.9443	32.48
14.5	3,022,291	730,917	0.2418	0.7582	30.67
15.5	2,291,374	82,880	0.0362	0.9638	23.26
16.5	2,208,495	107,296	0.0486	0.9514	22.42
17.5	2,101,198	399,286	0.1900	0.8100	21.33
18.5	1,663,411	13,727	0.0083	0.9917	17.27
19.5	1,390,110	167,045	0.1202	0.8798	17.13
20.5	616,231	201,550	0.3271	0.6729	15.07
21.5	102,381	19,228	0.1878	0.8122	10.14
22.5	74,133	4,061	0.0548	0.9452	8.24
23.5	45,434		0.0000	1.0000	7.79
24.5	45,434		0.0000	1.0000	7.79
25.5	26,413		0.0000	1.0000	7.79
26.5	3,883		0.0000	1.0000	7.79
27.5	756		0.0000	1.0000	7.79
28.5	756		0.0000	1.0000	7.79
29.5					7.79

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

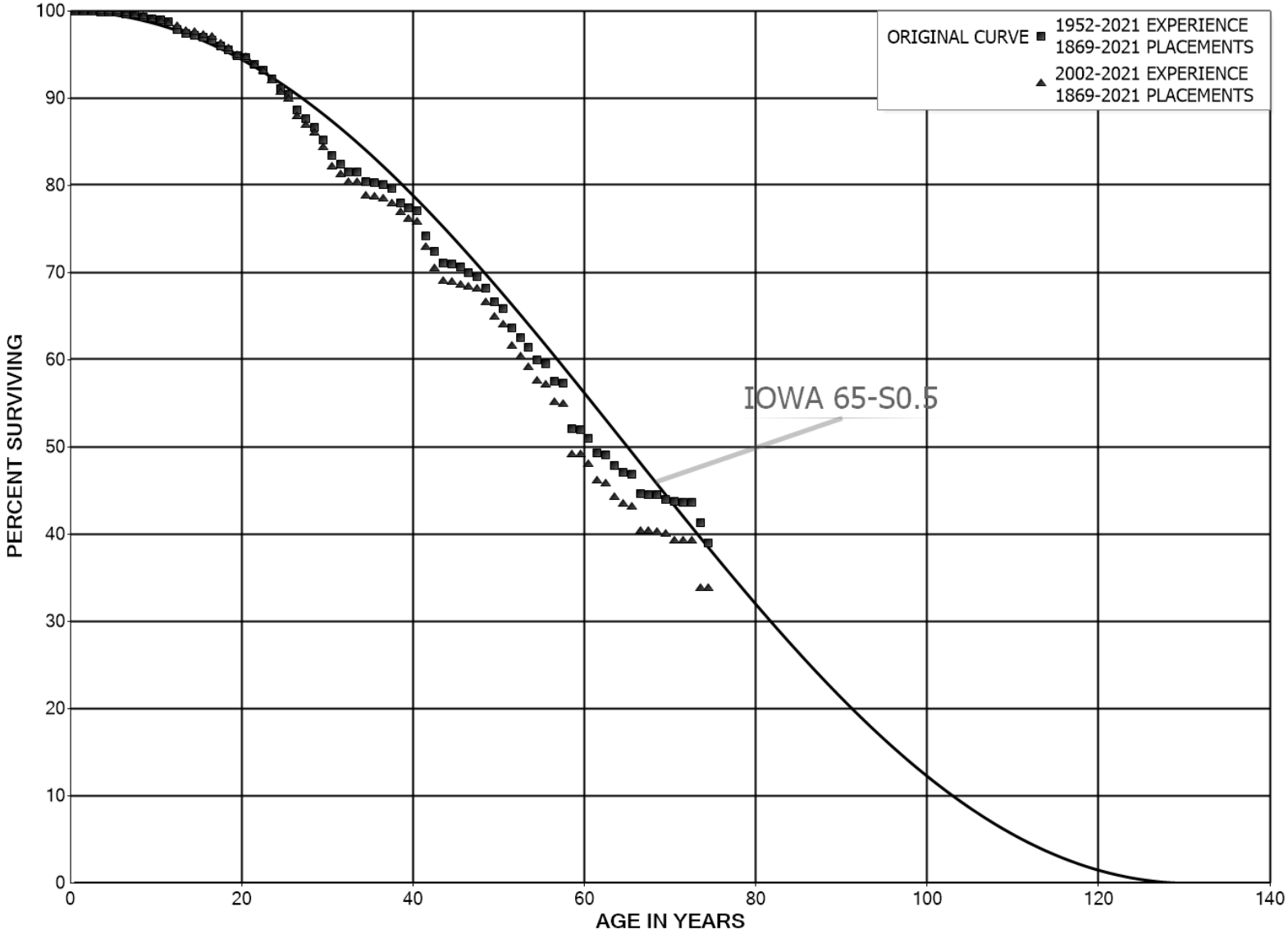
ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2017 EXPERIENCE BAND 1991-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,006,097		0.0000	1.0000	100.00
0.5	19,808,345		0.0000	1.0000	100.00
1.5	19,694,391	62,713	0.0032	0.9968	100.00
2.5	19,631,678	13,581	0.0007	0.9993	99.68
3.5	19,618,097	34,040	0.0017	0.9983	99.61
4.5	19,567,564	151,154	0.0077	0.9923	99.44
5.5	15,708,167	3,717	0.0002	0.9998	98.67
6.5	14,677,044	6,570	0.0004	0.9996	98.65
7.5	14,084,787	7,736	0.0005	0.9995	98.60
8.5	14,062,029		0.0000	1.0000	98.55
9.5	14,062,029		0.0000	1.0000	98.55
10.5	14,062,029	79,882	0.0057	0.9943	98.55
11.5	13,982,147		0.0000	1.0000	97.99
12.5	13,982,147	184,934	0.0132	0.9868	97.99
13.5	13,797,213	108,847	0.0079	0.9921	96.69
14.5	13,688,366	189,606	0.0139	0.9861	95.93
15.5	13,498,760		0.0000	1.0000	94.60
16.5	13,484,768		0.0000	1.0000	94.60
17.5	13,430,677		0.0000	1.0000	94.60
18.5	13,174,404	118,008	0.0090	0.9910	94.60
19.5	13,053,234	556,639	0.0426	0.9574	93.76
20.5	12,428,235	5,609	0.0005	0.9995	89.76
21.5	11,650,202		0.0000	1.0000	89.72
22.5	10,023,841	1,215,126	0.1212	0.8788	89.72
23.5	8,808,715		0.0000	1.0000	78.84
24.5	8,215,739	1,661,349	0.2022	0.7978	78.84
25.5	6,554,390	0	0.0000	1.0000	62.90
26.5	6,554,390	131,805	0.0201	0.9799	62.90
27.5	6,422,585	197,294	0.0307	0.9693	61.63
28.5	6,225,291		0.0000	1.0000	59.74
29.5	6,225,291	6,467	0.0010	0.9990	59.74
30.5					59.68

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,158,538		0.0000	1.0000	100.00
0.5	147,108,200	1,440	0.0000	1.0000	100.00
1.5	146,905,510	15,966	0.0001	0.9999	100.00
2.5	143,833,020	163,251	0.0011	0.9989	99.99
3.5	138,065,134	19,694	0.0001	0.9999	99.87
4.5	135,467,511	22,260	0.0002	0.9998	99.86
5.5	128,035,673	249,925	0.0020	0.9980	99.84
6.5	127,874,725	142,468	0.0011	0.9989	99.65
7.5	117,616,664	256,851	0.0022	0.9978	99.54
8.5	101,369,704	257,865	0.0025	0.9975	99.32
9.5	83,586,671	90,699	0.0011	0.9989	99.07
10.5	84,958,888	158,736	0.0019	0.9981	98.96
11.5	84,232,967	782,268	0.0093	0.9907	98.78
12.5	83,739,874	425,163	0.0051	0.9949	97.86
13.5	83,337,975	121,331	0.0015	0.9985	97.36
14.5	80,864,442	261,271	0.0032	0.9968	97.22
15.5	78,234,220	232,161	0.0030	0.9970	96.91
16.5	75,167,946	474,653	0.0063	0.9937	96.62
17.5	73,631,880	395,588	0.0054	0.9946	96.01
18.5	71,667,056	489,386	0.0068	0.9932	95.49
19.5	69,079,608	138,389	0.0020	0.9980	94.84
20.5	64,504,158	518,958	0.0080	0.9920	94.65
21.5	61,530,270	465,431	0.0076	0.9924	93.89
22.5	57,787,857	611,395	0.0106	0.9894	93.18
23.5	54,277,077	659,614	0.0122	0.9878	92.19
24.5	50,719,851	347,854	0.0069	0.9931	91.07
25.5	47,491,537	967,214	0.0204	0.9796	90.45
26.5	45,361,304	532,450	0.0117	0.9883	88.61
27.5	43,290,074	457,114	0.0106	0.9894	87.57
28.5	35,108,755	596,900	0.0170	0.9830	86.64
29.5	33,226,356	684,407	0.0206	0.9794	85.17
30.5	32,015,221	392,966	0.0123	0.9877	83.41
31.5	25,197,090	256,512	0.0102	0.9898	82.39
32.5	20,550,414	11,972	0.0006	0.9994	81.55
33.5	17,222,469	243,582	0.0141	0.9859	81.50
34.5	16,673,217	22,241	0.0013	0.9987	80.35
35.5	15,264,114	38,265	0.0025	0.9975	80.24
36.5	13,462,157	70,866	0.0053	0.9947	80.04
37.5	13,485,359	283,111	0.0210	0.9790	79.62
38.5	11,795,093	87,204	0.0074	0.9926	77.95

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,833,176	46,356	0.0043	0.9957	77.37
40.5	10,800,604	399,000	0.0369	0.9631	77.04
41.5	10,419,456	246,508	0.0237	0.9763	74.20
42.5	10,005,347	189,950	0.0190	0.9810	72.44
43.5	9,309,734	18,582	0.0020	0.9980	71.07
44.5	9,056,550	39,619	0.0044	0.9956	70.92
45.5	11,665,660	109,815	0.0094	0.9906	70.61
46.5	10,782,312	63,950	0.0059	0.9941	69.95
47.5	9,818,642	199,498	0.0203	0.9797	69.53
48.5	6,192,693	134,481	0.0217	0.9783	68.12
49.5	6,075,768	71,398	0.0118	0.9882	66.64
50.5	5,909,465	197,939	0.0335	0.9665	65.86
51.5	5,648,106	101,547	0.0180	0.9820	63.65
52.5	5,181,982	91,167	0.0176	0.9824	62.51
53.5	4,884,124	120,385	0.0246	0.9754	61.41
54.5	3,906,009	25,125	0.0064	0.9936	59.89
55.5	3,499,285	117,402	0.0336	0.9664	59.51
56.5	3,300,985	11,944	0.0036	0.9964	57.51
57.5	3,292,328	303,915	0.0923	0.9077	57.30
58.5	3,038,049	1,929	0.0006	0.9994	52.01
59.5	2,828,970	56,790	0.0201	0.9799	51.98
60.5	2,419,719	76,252	0.0315	0.9685	50.94
61.5	2,311,478	13,578	0.0059	0.9941	49.33
62.5	2,124,838	53,713	0.0253	0.9747	49.04
63.5	1,945,680	29,301	0.0151	0.9849	47.80
64.5	1,830,594	11,598	0.0063	0.9937	47.08
65.5	1,745,860	82,515	0.0473	0.9527	46.79
66.5	1,604,611	1,342	0.0008	0.9992	44.57
67.5	1,425,482	469	0.0003	0.9997	44.54
68.5	661,783	8,778	0.0133	0.9867	44.52
69.5	556,766	3,152	0.0057	0.9943	43.93
70.5	478,810	335	0.0007	0.9993	43.68
71.5	470,036	310	0.0007	0.9993	43.65
72.5	447,676	24,009	0.0536	0.9464	43.62
73.5	423,791	23,450	0.0553	0.9447	41.28
74.5	413,539	707	0.0017	0.9983	39.00
75.5	425,783	5,930	0.0139	0.9861	38.93
76.5	413,819	759	0.0018	0.9982	38.39
77.5	414,221		0.0000	1.0000	38.32
78.5	410,505	5,123	0.0125	0.9875	38.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	405,382	63,993	0.1579	0.8421	37.84
80.5	321,992		0.0000	1.0000	31.87
81.5	291,482		0.0000	1.0000	31.87
82.5	286,555	5,622	0.0196	0.9804	31.87
83.5	274,357	109	0.0004	0.9996	31.24
84.5	274,248	2,977	0.0109	0.9891	31.23
85.5	271,189	3,611	0.0133	0.9867	30.89
86.5	264,442		0.0000	1.0000	30.48
87.5	265,481	12,950	0.0488	0.9512	30.48
88.5	251,378	8,277	0.0329	0.9671	28.99
89.5	234,065	6,912	0.0295	0.9705	28.04
90.5	166,729	543	0.0033	0.9967	27.21
91.5	166,186	53	0.0003	0.9997	27.12
92.5	163,891		0.0000	1.0000	27.11
93.5	163,891	2,516	0.0154	0.9846	27.11
94.5	213,402	2	0.0000	1.0000	26.70
95.5	214,269	239	0.0011	0.9989	26.70
96.5	214,030	1,346	0.0063	0.9937	26.67
97.5	189,664	30	0.0002	0.9998	26.50
98.5	175,368		0.0000	1.0000	26.50
99.5	135,874	1,568	0.0115	0.9885	26.50
100.5	154,559	49	0.0003	0.9997	26.19
101.5	157,073	527	0.0034	0.9966	26.18
102.5	156,546	1,368	0.0087	0.9913	26.09
103.5	155,178	3,280	0.0211	0.9789	25.87
104.5	145,949		0.0000	1.0000	25.32
105.5	130,526	3,204	0.0245	0.9755	25.32
106.5	127,309		0.0000	1.0000	24.70
107.5	127,310	732	0.0057	0.9943	24.70
108.5	126,578	2,253	0.0178	0.9822	24.56
109.5	119,456	16,133	0.1351	0.8649	24.12
110.5	82,156	2,620	0.0319	0.9681	20.86
111.5	79,536	869	0.0109	0.9891	20.20
112.5	77,829		0.0000	1.0000	19.98
113.5	77,829	734	0.0094	0.9906	19.98
114.5	184,990	816	0.0044	0.9956	19.79
115.5	178,959		0.0000	1.0000	19.70
116.5	177,565		0.0000	1.0000	19.70
117.5	177,565		0.0000	1.0000	19.70
118.5	177,565		0.0000	1.0000	19.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	177,565		0.0000	1.0000	19.70
120.5	177,565		0.0000	1.0000	19.70
121.5	22,206		0.0000	1.0000	19.70
122.5	22,206		0.0000	1.0000	19.70
123.5	24,356		0.0000	1.0000	19.70
124.5	24,356		0.0000	1.0000	19.70
125.5	24,356		0.0000	1.0000	19.70
126.5	24,356		0.0000	1.0000	19.70
127.5	24,356	474	0.0194	0.9806	19.70
128.5	23,882		0.0000	1.0000	19.32
129.5	23,882		0.0000	1.0000	19.32
130.5	23,882	3,824	0.1601	0.8399	19.32
131.5	17,403		0.0000	1.0000	16.22
132.5	17,403		0.0000	1.0000	16.22
133.5	17,403		0.0000	1.0000	16.22
134.5	17,403		0.0000	1.0000	16.22
135.5	17,403		0.0000	1.0000	16.22
136.5	17,403	17,403	1.0000		16.22
137.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	99,641,022		0.0000	1.0000	100.00
0.5	94,655,989		0.0000	1.0000	100.00
1.5	97,229,531	5,468	0.0001	0.9999	100.00
2.5	98,979,980	149,333	0.0015	0.9985	99.99
3.5	93,409,417	15,492	0.0002	0.9998	99.84
4.5	92,347,234	15,251	0.0002	0.9998	99.83
5.5	85,828,370	187,270	0.0022	0.9978	99.81
6.5	86,703,195	136,713	0.0016	0.9984	99.59
7.5	77,703,576	145,822	0.0019	0.9981	99.44
8.5	67,437,246	235,450	0.0035	0.9965	99.25
9.5	50,715,241	75,736	0.0015	0.9985	98.90
10.5	52,033,866	108,142	0.0021	0.9979	98.75
11.5	57,496,296	229,483	0.0040	0.9960	98.55
12.5	61,989,320	346,174	0.0056	0.9944	98.16
13.5	66,229,864	78,026	0.0012	0.9988	97.61
14.5	64,659,944	185,607	0.0029	0.9971	97.49
15.5	64,188,490	205,887	0.0032	0.9968	97.21
16.5	62,636,748	455,674	0.0073	0.9927	96.90
17.5	60,953,815	359,365	0.0059	0.9941	96.20
18.5	60,757,828	472,947	0.0078	0.9922	95.63
19.5	59,392,052	136,075	0.0023	0.9977	94.88
20.5	54,695,177	516,297	0.0094	0.9906	94.67
21.5	51,987,532	403,332	0.0078	0.9922	93.77
22.5	48,417,970	582,077	0.0120	0.9880	93.05
23.5	45,486,201	655,098	0.0144	0.9856	91.93
24.5	42,259,698	334,216	0.0079	0.9921	90.60
25.5	39,129,635	906,785	0.0232	0.9768	89.89
26.5	37,318,017	400,308	0.0107	0.9893	87.80
27.5	35,714,923	376,167	0.0105	0.9895	86.86
28.5	28,426,306	556,687	0.0196	0.9804	85.95
29.5	26,681,692	679,099	0.0255	0.9745	84.26
30.5	25,784,290	297,528	0.0115	0.9885	82.12
31.5	19,140,449	201,512	0.0105	0.9895	81.17
32.5	14,712,592	6,250	0.0004	0.9996	80.32
33.5	11,657,224	233,916	0.0201	0.9799	80.28
34.5	11,984,135	5,242	0.0004	0.9996	78.67
35.5	10,846,573	37,605	0.0035	0.9965	78.64
36.5	9,485,810	65,864	0.0069	0.9931	78.37
37.5	9,701,540	118,696	0.0122	0.9878	77.82
38.5	8,175,928	79,944	0.0098	0.9902	76.87

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,219,858	41,314	0.0057	0.9943	76.12
40.5	7,530,690	287,858	0.0382	0.9618	75.68
41.5	7,271,283	241,599	0.0332	0.9668	72.79
42.5	7,332,737	148,828	0.0203	0.9797	70.37
43.5	7,076,407	16,153	0.0023	0.9977	68.94
44.5	6,991,343	30,460	0.0044	0.9956	68.78
45.5	9,582,947	32,093	0.0033	0.9967	68.49
46.5	8,865,219	27,863	0.0031	0.9969	68.26
47.5	8,089,024	187,840	0.0232	0.9768	68.04
48.5	5,311,554	132,954	0.0250	0.9750	66.46
49.5	5,224,503	65,884	0.0126	0.9874	64.80
50.5	5,206,363	197,939	0.0380	0.9620	63.98
51.5	4,965,332	101,547	0.0205	0.9795	61.55
52.5	4,546,694	89,479	0.0197	0.9803	60.29
53.5	4,298,801	119,769	0.0279	0.9721	59.10
54.5	3,323,756	22,300	0.0067	0.9933	57.46
55.5	2,944,259	105,724	0.0359	0.9641	57.07
56.5	2,756,330	11,921	0.0043	0.9957	55.02
57.5	2,752,243	287,421	0.1044	0.8956	54.78
58.5	2,498,100	1,765	0.0007	0.9993	49.06
59.5	2,312,003	52,926	0.0229	0.9771	49.03
60.5	1,920,674	75,488	0.0393	0.9607	47.91
61.5	1,829,218	13,578	0.0074	0.9926	46.02
62.5	1,643,278	53,713	0.0327	0.9673	45.68
63.5	1,467,636	24,847	0.0169	0.9831	44.19
64.5	1,360,398	11,567	0.0085	0.9915	43.44
65.5	1,275,698	82,315	0.0645	0.9355	43.07
66.5	1,140,509	1,328	0.0012	0.9988	40.29
67.5	962,388	460	0.0005	0.9995	40.24
68.5	198,494	1,519	0.0077	0.9923	40.23
69.5	173,101	3,152	0.0182	0.9818	39.92
70.5	111,779		0.0000	1.0000	39.19
71.5	119,351		0.0000	1.0000	39.19
72.5	111,561	15,401	0.1381	0.8619	39.19
73.5	100,199	108	0.0011	0.9989	33.78
74.5	96,696		0.0000	1.0000	33.74
75.5	109,728		0.0000	1.0000	33.74
76.5	111,265	759	0.0068	0.9932	33.74
77.5	116,028		0.0000	1.0000	33.51
78.5	127,872	535	0.0042	0.9958	33.51

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	173,921	1,003	0.0058	0.9942	33.37
80.5	208,544		0.0000	1.0000	33.18
81.5	180,271		0.0000	1.0000	33.18
82.5	168,432	5,580	0.0331	0.9669	33.18
83.5	156,463		0.0000	1.0000	32.08
84.5	156,463	377	0.0024	0.9976	32.08
85.5	156,005	3,611	0.0231	0.9769	32.00
86.5	149,257		0.0000	1.0000	31.26
87.5	157,629	12,950	0.0822	0.9178	31.26
88.5	143,525	8,277	0.0577	0.9423	28.70
89.5	133,609		0.0000	1.0000	27.04
90.5	78,603	543	0.0069	0.9931	27.04
91.5	79,423	53	0.0007	0.9993	26.85
92.5	77,128		0.0000	1.0000	26.84
93.5	77,128	2,516	0.0326	0.9674	26.84
94.5	132,588	2	0.0000	1.0000	25.96
95.5	154,142	239	0.0015	0.9985	25.96
96.5	154,225	1,083	0.0070	0.9930	25.92
97.5	163,011	30	0.0002	0.9998	25.74
98.5	148,715		0.0000	1.0000	25.73
99.5	109,221	1,568	0.0144	0.9856	25.73
100.5	127,906	49	0.0004	0.9996	25.36
101.5	130,420	527	0.0040	0.9960	25.35
102.5	130,731	1,368	0.0105	0.9895	25.25
103.5	129,363	3,280	0.0254	0.9746	24.99
104.5	120,134		0.0000	1.0000	24.35
105.5	104,711	1,054	0.0101	0.9899	24.35
106.5	105,038		0.0000	1.0000	24.11
107.5	105,039	732	0.0070	0.9930	24.11
108.5	104,307	2,253	0.0216	0.9784	23.94
109.5	97,185	16,133	0.1660	0.8340	23.42
110.5	59,885	2,620	0.0438	0.9562	19.53
111.5	57,330	869	0.0152	0.9848	18.68
112.5	56,097		0.0000	1.0000	18.40
113.5	57,771	734	0.0127	0.9873	18.40
114.5	164,932	816	0.0049	0.9951	18.16
115.5	158,901		0.0000	1.0000	18.07
116.5	157,507		0.0000	1.0000	18.07
117.5	157,507		0.0000	1.0000	18.07
118.5	157,507		0.0000	1.0000	18.07

PENNSYLVANIA-AMERICAN WATER COMPANY

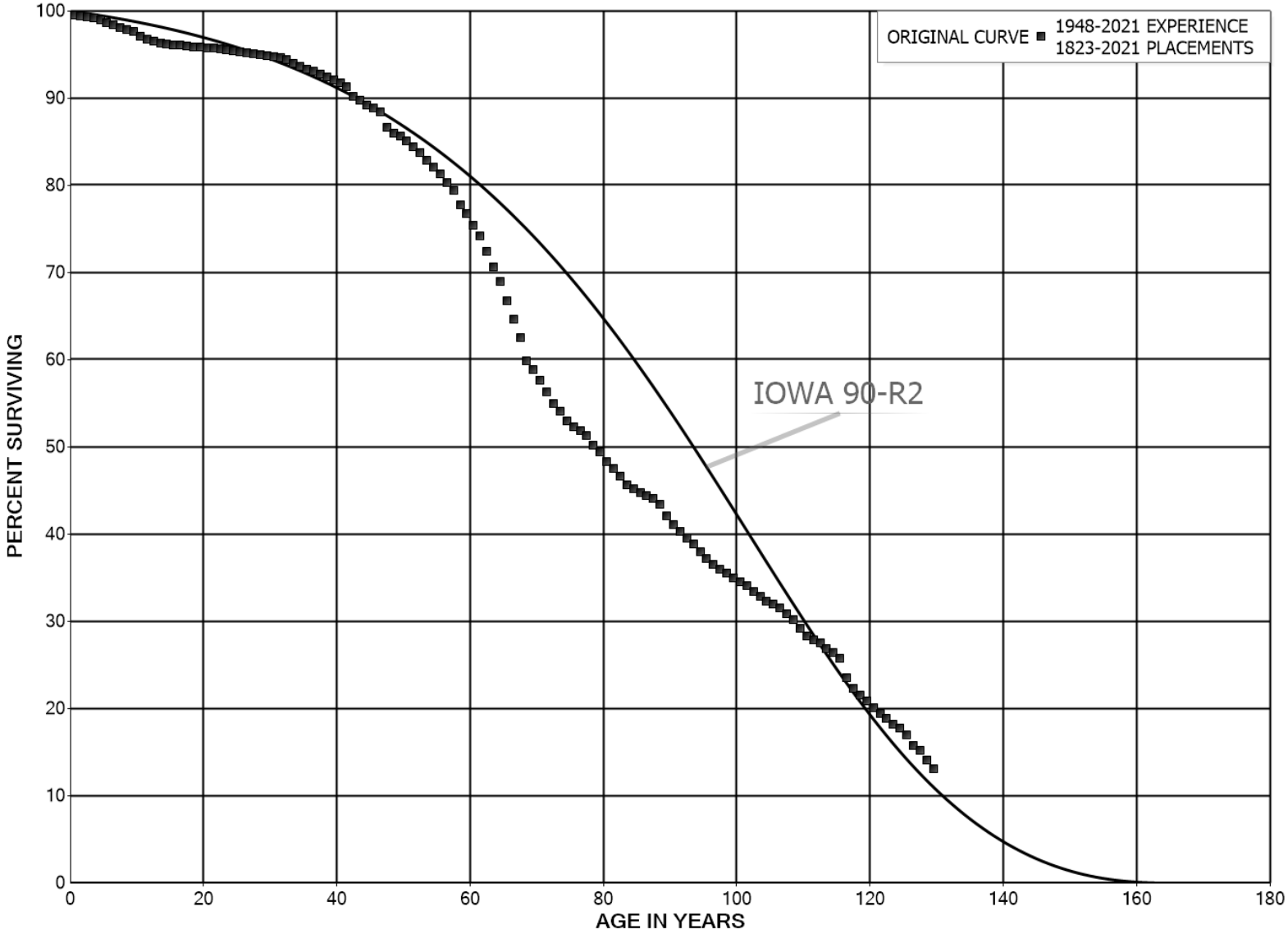
ACCOUNTS 330.00 THROUGH 330.40 DISTRIBUTION RESERVOIRS AND STANDPIPES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1869-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	157,507		0.0000	1.0000	18.07
120.5	157,507		0.0000	1.0000	18.07
121.5	4,803		0.0000	1.0000	18.07
122.5	4,803		0.0000	1.0000	18.07
123.5	6,953		0.0000	1.0000	18.07
124.5	24,356		0.0000	1.0000	18.07
125.5	24,356		0.0000	1.0000	18.07
126.5	24,356		0.0000	1.0000	18.07
127.5	24,356	474	0.0194	0.9806	18.07
128.5	23,882		0.0000	1.0000	17.72
129.5	23,882		0.0000	1.0000	17.72
130.5	23,882	3,824	0.1601	0.8399	17.72
131.5	17,403		0.0000	1.0000	14.88
132.5	17,403		0.0000	1.0000	14.88
133.5	17,403		0.0000	1.0000	14.88
134.5	17,403		0.0000	1.0000	14.88
135.5	17,403		0.0000	1.0000	14.88
136.5	17,403	17,403	1.0000		14.88
137.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 331.00 MAINS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,830,500,711	13,876,948	0.0049	0.9951	100.00
0.5	2,905,593,378	4,791,175	0.0016	0.9984	99.51
1.5	2,726,564,484	1,912,101	0.0007	0.9993	99.35
2.5	2,577,067,995	3,736,435	0.0014	0.9986	99.28
3.5	2,426,816,038	4,714,266	0.0019	0.9981	99.13
4.5	2,312,199,658	6,478,648	0.0028	0.9972	98.94
5.5	2,139,694,861	5,450,193	0.0025	0.9975	98.66
6.5	1,970,306,587	6,100,067	0.0031	0.9969	98.41
7.5	1,832,050,635	5,490,811	0.0030	0.9970	98.11
8.5	1,691,937,464	4,081,654	0.0024	0.9976	97.81
9.5	1,586,321,163	8,127,681	0.0051	0.9949	97.58
10.5	1,465,708,006	4,847,093	0.0033	0.9967	97.08
11.5	1,370,054,575	2,838,644	0.0021	0.9979	96.76
12.5	1,286,637,254	4,236,002	0.0033	0.9967	96.55
13.5	1,186,526,785	722,965	0.0006	0.9994	96.24
14.5	1,112,527,446	805,547	0.0007	0.9993	96.18
15.5	1,100,482,232	919,962	0.0008	0.9992	96.11
16.5	1,042,388,404	576,782	0.0006	0.9994	96.03
17.5	984,734,869	973,722	0.0010	0.9990	95.98
18.5	961,853,603	615,340	0.0006	0.9994	95.88
19.5	899,392,786	591,934	0.0007	0.9993	95.82
20.5	837,077,416	392,939	0.0005	0.9995	95.76
21.5	781,442,050	743,695	0.0010	0.9990	95.71
22.5	729,516,001	618,023	0.0008	0.9992	95.62
23.5	642,513,806	1,000,545	0.0016	0.9984	95.54
24.5	609,523,354	690,757	0.0011	0.9989	95.39
25.5	572,780,863	596,529	0.0010	0.9990	95.28
26.5	526,153,595	478,612	0.0009	0.9991	95.18
27.5	486,783,190	616,264	0.0013	0.9987	95.10
28.5	453,854,573	609,671	0.0013	0.9987	94.98
29.5	428,994,459	546,943	0.0013	0.9987	94.85
30.5	408,775,258	463,290	0.0011	0.9989	94.73
31.5	375,053,418	701,748	0.0019	0.9981	94.62
32.5	343,742,336	1,667,496	0.0049	0.9951	94.44
33.5	308,101,916	1,328,848	0.0043	0.9957	93.98
34.5	281,101,135	826,293	0.0029	0.9971	93.58
35.5	256,267,407	510,343	0.0020	0.9980	93.30
36.5	238,201,664	1,042,249	0.0044	0.9956	93.12
37.5	223,402,374	746,754	0.0033	0.9967	92.71
38.5	213,368,128	891,057	0.0042	0.9958	92.40

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	207,573,250	755,750	0.0036	0.9964	92.02
40.5	200,029,641	949,972	0.0047	0.9953	91.68
41.5	187,615,550	2,140,562	0.0114	0.9886	91.24
42.5	182,450,399	867,687	0.0048	0.9952	90.20
43.5	172,004,473	1,208,826	0.0070	0.9930	89.77
44.5	165,193,975	653,666	0.0040	0.9960	89.14
45.5	156,449,812	776,511	0.0050	0.9950	88.79
46.5	149,962,208	2,957,216	0.0197	0.9803	88.35
47.5	144,816,169	1,072,431	0.0074	0.9926	86.61
48.5	136,113,366	571,276	0.0042	0.9958	85.97
49.5	127,020,669	820,715	0.0065	0.9935	85.61
50.5	120,971,729	938,176	0.0078	0.9922	85.05
51.5	116,716,844	939,932	0.0081	0.9919	84.39
52.5	111,718,384	1,204,677	0.0108	0.9892	83.71
53.5	104,839,363	938,753	0.0090	0.9910	82.81
54.5	98,264,455	931,160	0.0095	0.9905	82.07
55.5	92,922,247	1,122,469	0.0121	0.9879	81.29
56.5	87,071,649	936,608	0.0108	0.9892	80.31
57.5	81,745,500	1,735,871	0.0212	0.9788	79.45
58.5	78,190,348	1,050,827	0.0134	0.9866	77.76
59.5	76,150,906	1,325,202	0.0174	0.9826	76.71
60.5	71,107,824	1,173,802	0.0165	0.9835	75.38
61.5	66,992,762	1,567,863	0.0234	0.9766	74.13
62.5	63,239,566	1,583,872	0.0250	0.9750	72.40
63.5	59,268,490	1,410,438	0.0238	0.9762	70.59
64.5	55,073,042	1,773,948	0.0322	0.9678	68.91
65.5	51,576,384	1,595,922	0.0309	0.9691	66.69
66.5	46,232,913	1,506,355	0.0326	0.9674	64.62
67.5	43,204,547	1,843,355	0.0427	0.9573	62.52
68.5	40,042,003	669,685	0.0167	0.9833	59.85
69.5	38,927,658	801,636	0.0206	0.9794	58.85
70.5	37,637,571	860,538	0.0229	0.9771	57.64
71.5	36,559,251	886,140	0.0242	0.9758	56.32
72.5	35,769,880	590,133	0.0165	0.9835	54.95
73.5	35,207,640	718,447	0.0204	0.9796	54.05
74.5	34,308,793	402,129	0.0117	0.9883	52.95
75.5	33,785,833	301,078	0.0089	0.9911	52.32
76.5	33,414,301	387,863	0.0116	0.9884	51.86
77.5	33,009,519	663,832	0.0201	0.9799	51.26
78.5	32,267,506	499,012	0.0155	0.9845	50.23

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	31,678,856	771,945	0.0244	0.9756	49.45
80.5	30,779,452	506,269	0.0164	0.9836	48.24
81.5	30,145,459	536,632	0.0178	0.9822	47.45
82.5	29,409,888	617,982	0.0210	0.9790	46.61
83.5	28,731,246	280,020	0.0097	0.9903	45.63
84.5	28,259,285	264,298	0.0094	0.9906	45.18
85.5	28,233,244	225,891	0.0080	0.9920	44.76
86.5	27,828,817	201,115	0.0072	0.9928	44.40
87.5	27,603,582	450,997	0.0163	0.9837	44.08
88.5	27,142,254	804,641	0.0296	0.9704	43.36
89.5	26,284,366	604,572	0.0230	0.9770	42.07
90.5	25,439,808	529,088	0.0208	0.9792	41.11
91.5	24,744,080	476,040	0.0192	0.9808	40.25
92.5	25,637,607	447,724	0.0175	0.9825	39.48
93.5	24,814,708	517,269	0.0208	0.9792	38.79
94.5	24,077,160	504,168	0.0209	0.9791	37.98
95.5	21,626,267	402,873	0.0186	0.9814	37.18
96.5	20,466,552	297,671	0.0145	0.9855	36.49
97.5	19,956,784	268,865	0.0135	0.9865	35.96
98.5	18,009,678	274,817	0.0153	0.9847	35.48
99.5	17,520,831	202,283	0.0115	0.9885	34.93
100.5	17,044,384	232,328	0.0136	0.9864	34.53
101.5	16,605,465	341,615	0.0206	0.9794	34.06
102.5	17,168,022	280,958	0.0164	0.9836	33.36
103.5	16,806,596	262,795	0.0156	0.9844	32.81
104.5	16,405,313	192,095	0.0117	0.9883	32.30
105.5	15,064,522	200,807	0.0133	0.9867	31.92
106.5	14,643,668	305,678	0.0209	0.9791	31.50
107.5	13,817,120	316,961	0.0229	0.9771	30.84
108.5	13,316,311	416,971	0.0313	0.9687	30.13
109.5	12,607,437	387,292	0.0307	0.9693	29.19
110.5	12,090,628	183,285	0.0152	0.9848	28.29
111.5	12,954,870	156,037	0.0120	0.9880	27.86
112.5	12,458,360	330,201	0.0265	0.9735	27.53
113.5	11,616,087	167,735	0.0144	0.9856	26.80
114.5	9,656,519	242,096	0.0251	0.9749	26.41
115.5	9,106,369	803,045	0.0882	0.9118	25.75
116.5	7,775,595	380,138	0.0489	0.9511	23.48
117.5	7,130,928	268,496	0.0377	0.9623	22.33
118.5	6,494,153	199,329	0.0307	0.9693	21.49

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	6,083,249	212,542	0.0349	0.9651	20.83
120.5	5,612,933	210,756	0.0375	0.9625	20.10
121.5	3,989,176	99,663	0.0250	0.9750	19.35
122.5	3,256,826	120,533	0.0370	0.9630	18.86
123.5	3,054,957	77,359	0.0253	0.9747	18.17
124.5	2,893,594	133,205	0.0460	0.9540	17.71
125.5	2,274,013	163,881	0.0721	0.9279	16.89
126.5	2,100,244	70,059	0.0334	0.9666	15.67
127.5	1,975,000	141,912	0.0719	0.9281	15.15
128.5	1,513,828	106,991	0.0707	0.9293	14.06
129.5	1,303,406	86,613	0.0665	0.9335	13.07
130.5	1,087,075	48,002	0.0442	0.9558	12.20
131.5	725,331	40,131	0.0553	0.9447	11.66
132.5	528,873	19,676	0.0372	0.9628	11.02
133.5	384,314	40,330	0.1049	0.8951	10.61
134.5	289,708	4,614	0.0159	0.9841	9.49
135.5	242,119	1,695	0.0070	0.9930	9.34
136.5	204,069	646	0.0032	0.9968	9.28
137.5	200,712	10,354	0.0516	0.9484	9.25
138.5	190,260	4,339	0.0228	0.9772	8.77
139.5	185,828	8,465	0.0456	0.9544	8.57
140.5	176,812	3,908	0.0221	0.9779	8.18
141.5	172,640	814	0.0047	0.9953	8.00
142.5	167,624	179	0.0011	0.9989	7.96
143.5	160,942	5,597	0.0348	0.9652	7.95
144.5	155,185	227	0.0015	0.9985	7.68
145.5	146,725	5,174	0.0353	0.9647	7.66
146.5	137,291	2,406	0.0175	0.9825	7.39
147.5	92,275	17,526	0.1899	0.8101	7.27
148.5	64,847	1,542	0.0238	0.9762	5.89
149.5	15,231	32	0.0021	0.9979	5.75
150.5	12,556		0.0000	1.0000	5.73
151.5	4,123		0.0000	1.0000	5.73
152.5	3,888		0.0000	1.0000	5.73
153.5	72		0.0000	1.0000	5.73
154.5	72		0.0000	1.0000	5.73
155.5	72		0.0000	1.0000	5.73
156.5	72		0.0000	1.0000	5.73
157.5	72		0.0000	1.0000	5.73
158.5	72		0.0000	1.0000	5.73

PENNSYLVANIA-AMERICAN WATER COMPANY

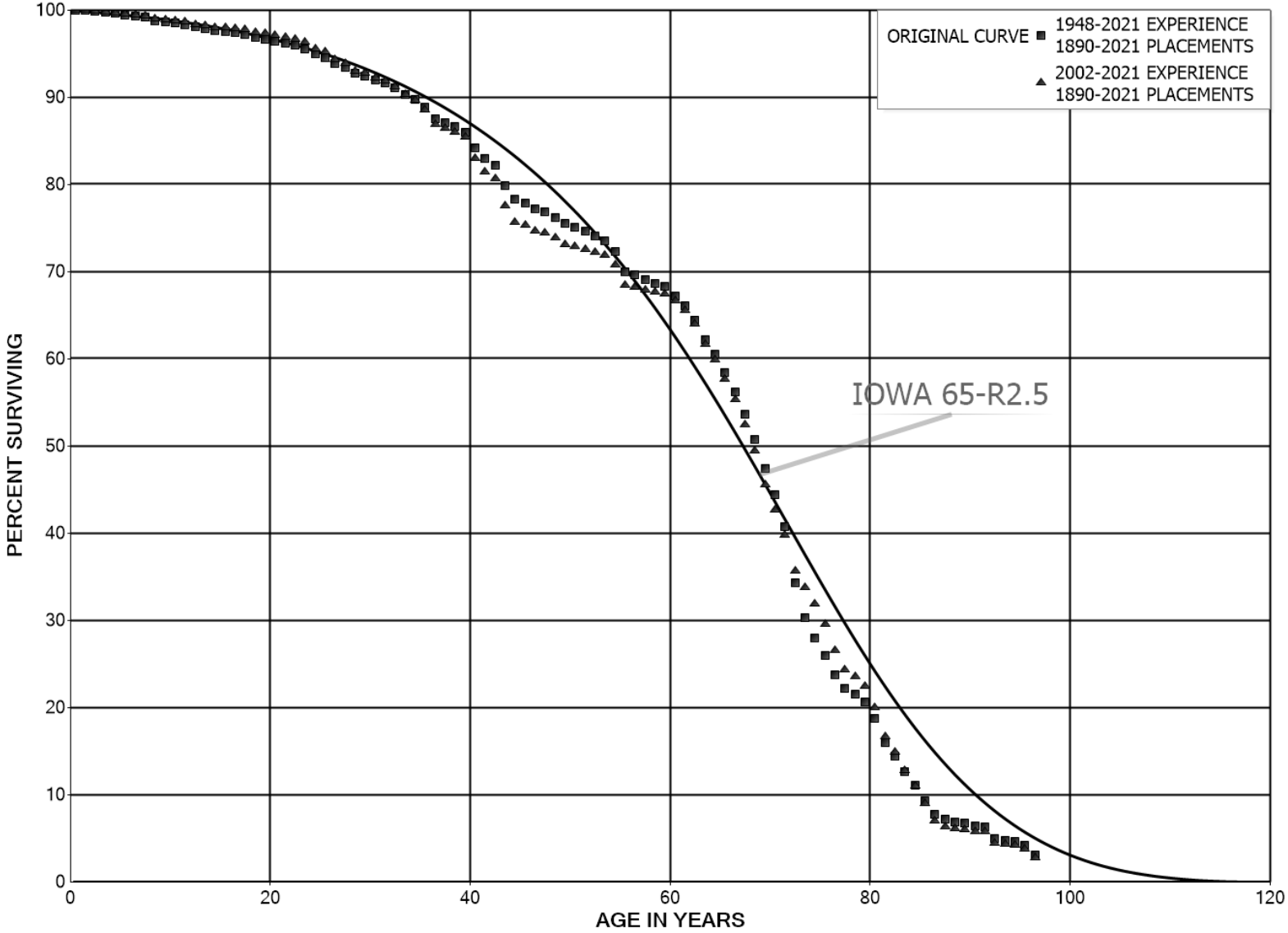
ACCOUNT 331.00 MAINS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1823-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
159.5	72		0.0000	1.0000	5.73
160.5	72		0.0000	1.0000	5.73
161.5	72		0.0000	1.0000	5.73
162.5	72		0.0000	1.0000	5.73
163.5	72		0.0000	1.0000	5.73
164.5	72		0.0000	1.0000	5.73
165.5	72		0.0000	1.0000	5.73
166.5	72		0.0000	1.0000	5.73
167.5	72		0.0000	1.0000	5.73
168.5	72		0.0000	1.0000	5.73
169.5	72		0.0000	1.0000	5.73
170.5	72		0.0000	1.0000	5.73
171.5	226	153	0.6794	0.3206	5.73
172.5	72		0.0000	1.0000	1.84
173.5	72		0.0000	1.0000	1.84
174.5	72		0.0000	1.0000	1.84
175.5	72		0.0000	1.0000	1.84
176.5	72		0.0000	1.0000	1.84
177.5	72		0.0000	1.0000	1.84
178.5					1.84

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 333.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	648,157,956	75,207	0.0001	0.9999	100.00
0.5	633,845,071	386,414	0.0006	0.9994	99.99
1.5	603,561,029	776,086	0.0013	0.9987	99.93
2.5	578,709,479	640,173	0.0011	0.9989	99.80
3.5	555,290,029	705,734	0.0013	0.9987	99.69
4.5	530,651,101	726,348	0.0014	0.9986	99.56
5.5	503,563,396	926,666	0.0018	0.9982	99.43
6.5	481,212,145	582,661	0.0012	0.9988	99.24
7.5	461,112,148	1,619,187	0.0035	0.9965	99.12
8.5	438,109,082	645,964	0.0015	0.9985	98.77
9.5	416,866,758	674,731	0.0016	0.9984	98.63
10.5	398,265,742	605,850	0.0015	0.9985	98.47
11.5	379,864,016	1,073,016	0.0028	0.9972	98.32
12.5	355,804,597	598,457	0.0017	0.9983	98.04
13.5	328,968,939	742,195	0.0023	0.9977	97.88
14.5	314,786,836	477,910	0.0015	0.9985	97.66
15.5	315,317,603	506,788	0.0016	0.9984	97.51
16.5	296,503,155	623,017	0.0021	0.9979	97.35
17.5	294,619,400	974,880	0.0033	0.9967	97.15
18.5	290,605,150	617,617	0.0021	0.9979	96.82
19.5	260,889,455	639,351	0.0025	0.9975	96.62
20.5	243,727,091	564,687	0.0023	0.9977	96.38
21.5	229,476,246	568,644	0.0025	0.9975	96.16
22.5	215,515,049	903,714	0.0042	0.9958	95.92
23.5	167,561,788	1,080,709	0.0064	0.9936	95.52
24.5	156,383,046	624,371	0.0040	0.9960	94.90
25.5	145,013,796	1,067,145	0.0074	0.9926	94.52
26.5	133,678,521	547,879	0.0041	0.9959	93.83
27.5	125,947,449	1,016,780	0.0081	0.9919	93.44
28.5	115,599,642	361,796	0.0031	0.9969	92.69
29.5	108,666,118	545,967	0.0050	0.9950	92.40
30.5	102,090,777	374,613	0.0037	0.9963	91.93
31.5	93,439,506	577,796	0.0062	0.9938	91.60
32.5	85,711,844	700,475	0.0082	0.9918	91.03
33.5	78,124,870	516,291	0.0066	0.9934	90.29
34.5	71,342,647	675,371	0.0095	0.9905	89.69
35.5	66,356,120	960,389	0.0145	0.9855	88.84
36.5	61,814,633	329,136	0.0053	0.9947	87.56
37.5	58,164,604	287,294	0.0049	0.9951	87.09
38.5	54,932,398	422,397	0.0077	0.9923	86.66

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,888,637	1,088,377	0.0210	0.9790	85.99
40.5	48,201,579	726,553	0.0151	0.9849	84.19
41.5	44,729,015	389,384	0.0087	0.9913	82.92
42.5	41,397,915	1,181,755	0.0285	0.9715	82.20
43.5	38,347,627	746,659	0.0195	0.9805	79.85
44.5	36,131,864	216,826	0.0060	0.9940	78.30
45.5	34,785,505	270,595	0.0078	0.9922	77.83
46.5	33,721,640	165,614	0.0049	0.9951	77.22
47.5	32,197,731	259,416	0.0081	0.9919	76.84
48.5	29,715,371	290,537	0.0098	0.9902	76.22
49.5	27,762,840	136,535	0.0049	0.9951	75.48
50.5	25,963,042	173,627	0.0067	0.9933	75.11
51.5	24,346,039	177,285	0.0073	0.9927	74.60
52.5	22,834,535	170,342	0.0075	0.9925	74.06
53.5	21,434,149	356,832	0.0166	0.9834	73.51
54.5	20,093,617	632,840	0.0315	0.9685	72.29
55.5	18,516,503	113,127	0.0061	0.9939	70.01
56.5	17,354,733	124,755	0.0072	0.9928	69.58
57.5	16,520,669	107,054	0.0065	0.9935	69.08
58.5	15,565,189	86,665	0.0056	0.9944	68.63
59.5	14,528,444	221,552	0.0152	0.9848	68.25
60.5	13,407,058	231,502	0.0173	0.9827	67.21
61.5	12,177,820	296,048	0.0243	0.9757	66.05
62.5	10,889,395	382,095	0.0351	0.9649	64.44
63.5	9,563,283	261,513	0.0273	0.9727	62.18
64.5	8,592,430	291,042	0.0339	0.9661	60.48
65.5	7,581,255	286,839	0.0378	0.9622	58.43
66.5	6,625,456	312,203	0.0471	0.9529	56.22
67.5	5,819,588	306,311	0.0526	0.9474	53.57
68.5	5,021,656	335,932	0.0669	0.9331	50.75
69.5	4,136,198	258,725	0.0626	0.9374	47.36
70.5	3,462,516	290,167	0.0838	0.9162	44.40
71.5	2,883,597	456,514	0.1583	0.8417	40.68
72.5	2,145,637	246,156	0.1147	0.8853	34.24
73.5	1,646,959	128,555	0.0781	0.9219	30.31
74.5	1,331,926	95,346	0.0716	0.9284	27.94
75.5	1,144,779	96,232	0.0841	0.9159	25.94
76.5	1,025,322	68,190	0.0665	0.9335	23.76
77.5	945,563	27,831	0.0294	0.9706	22.18
78.5	900,929	36,681	0.0407	0.9593	21.53

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	815,470	77,749	0.0953	0.9047	20.65
80.5	687,693	102,124	0.1485	0.8515	18.68
81.5	512,715	47,977	0.0936	0.9064	15.91
82.5	428,423	52,220	0.1219	0.8781	14.42
83.5	374,172	48,807	0.1304	0.8696	12.66
84.5	292,578	44,503	0.1521	0.8479	11.01
85.5	258,752	44,423	0.1717	0.8283	9.34
86.5	214,329	16,697	0.0779	0.9221	7.73
87.5	199,933	7,438	0.0372	0.9628	7.13
88.5	193,079	5,071	0.0263	0.9737	6.87
89.5	188,008	6,632	0.0353	0.9647	6.68
90.5	181,376	3,968	0.0219	0.9781	6.45
91.5	177,572	37,090	0.2089	0.7911	6.31
92.5	140,482	6,621	0.0471	0.9529	4.99
93.5	133,861	3,603	0.0269	0.9731	4.76
94.5	130,555	12,329	0.0944	0.9056	4.63
95.5	118,226	30,479	0.2578	0.7422	4.19
96.5	87,747	12,173	0.1387	0.8613	3.11
97.5	85,048	16,432	0.1932	0.8068	2.68
98.5	68,616	15,945	0.2324	0.7676	2.16
99.5	52,672	3,801	0.0722	0.9278	1.66
100.5	48,870	14,250	0.2916	0.7084	1.54
101.5	34,620	15,624	0.4513	0.5487	1.09
102.5	18,996	4,642	0.2444	0.7556	0.60
103.5	14,354	5,641	0.3930	0.6070	0.45
104.5	8,713	3,613	0.4147	0.5853	0.27
105.5	5,099	1,515	0.2971	0.7029	0.16
106.5	3,584	1,285	0.3585	0.6415	0.11
107.5	2,299	726	0.3156	0.6844	0.07
108.5	1,574	487	0.3093	0.6907	0.05
109.5	1,087	583	0.5359	0.4641	0.03
110.5	504	23	0.0457	0.9543	0.02
111.5	481	106	0.2204	0.7796	0.02
112.5	375	44	0.1167	0.8833	0.01
113.5	332	42	0.1264	0.8736	0.01
114.5	290	10	0.0361	0.9639	0.01
115.5	279	229	0.8212	0.1788	0.01
116.5	50	42	0.8333	0.1667	0.00
117.5	8		0.0000	1.0000	0.00
118.5	8		0.0000	1.0000	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.00
120.5	8		0.0000	1.0000	0.00
121.5	8		0.0000	1.0000	0.00
122.5	8		0.0000	1.0000	0.00
123.5	8		0.0000	1.0000	0.00
124.5	8		0.0000	1.0000	0.00
125.5	8		0.0000	1.0000	0.00
126.5	8	0	0.0012	0.9988	0.00
127.5	8		0.0000	1.0000	0.00
128.5	8	8	1.0000		0.00
129.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	413,121,752	15,980	0.0000	1.0000	100.00
0.5	401,837,181	106,259	0.0003	0.9997	100.00
1.5	385,283,509	441,283	0.0011	0.9989	99.97
2.5	373,467,803	355,745	0.0010	0.9990	99.86
3.5	398,581,107	434,312	0.0011	0.9989	99.76
4.5	383,339,602	428,391	0.0011	0.9989	99.65
5.5	366,660,233	555,727	0.0015	0.9985	99.54
6.5	354,197,273	272,990	0.0008	0.9992	99.39
7.5	341,527,821	1,345,599	0.0039	0.9961	99.31
8.5	327,084,189	371,314	0.0011	0.9989	98.92
9.5	311,993,201	393,794	0.0013	0.9987	98.81
10.5	298,965,717	364,870	0.0012	0.9988	98.68
11.5	288,463,180	800,680	0.0028	0.9972	98.56
12.5	272,094,847	297,223	0.0011	0.9989	98.29
13.5	252,476,865	488,232	0.0019	0.9981	98.18
14.5	244,863,897	192,603	0.0008	0.9992	97.99
15.5	249,870,848	229,192	0.0009	0.9991	97.92
16.5	234,713,666	357,686	0.0015	0.9985	97.83
17.5	236,003,494	713,221	0.0030	0.9970	97.68
18.5	234,808,754	352,629	0.0015	0.9985	97.38
19.5	207,785,095	375,813	0.0018	0.9982	97.24
20.5	193,377,654	376,461	0.0019	0.9981	97.06
21.5	181,938,651	386,025	0.0021	0.9979	96.87
22.5	170,838,518	736,572	0.0043	0.9957	96.67
23.5	125,448,696	943,733	0.0075	0.9925	96.25
24.5	117,062,950	483,409	0.0041	0.9959	95.52
25.5	107,884,018	959,447	0.0089	0.9911	95.13
26.5	98,087,004	421,122	0.0043	0.9957	94.28
27.5	92,080,928	891,608	0.0097	0.9903	93.88
28.5	84,224,699	266,076	0.0032	0.9968	92.97
29.5	79,420,495	445,516	0.0056	0.9944	92.68
30.5	74,599,018	279,790	0.0038	0.9962	92.16
31.5	67,516,907	483,146	0.0072	0.9928	91.81
32.5	61,214,811	604,530	0.0099	0.9901	91.15
33.5	55,006,692	406,446	0.0074	0.9926	90.25
34.5	49,463,166	575,784	0.0116	0.9884	89.59
35.5	45,662,795	858,027	0.0188	0.9812	88.54
36.5	42,326,703	231,933	0.0055	0.9945	86.88
37.5	39,756,633	181,583	0.0046	0.9954	86.40
38.5	37,484,882	289,280	0.0077	0.9923	86.01

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,542,875	990,805	0.0279	0.9721	85.35
40.5	32,936,975	624,797	0.0190	0.9810	82.97
41.5	30,661,572	295,338	0.0096	0.9904	81.39
42.5	28,522,417	1,091,916	0.0383	0.9617	80.61
43.5	26,492,626	661,126	0.0250	0.9750	77.52
44.5	25,290,866	114,139	0.0045	0.9955	75.59
45.5	25,020,630	195,334	0.0078	0.9922	75.25
46.5	24,934,256	90,964	0.0036	0.9964	74.66
47.5	24,318,981	189,057	0.0078	0.9922	74.39
48.5	22,670,264	229,125	0.0101	0.9899	73.81
49.5	21,520,639	70,006	0.0033	0.9967	73.06
50.5	20,463,754	87,270	0.0043	0.9957	72.83
51.5	19,444,583	90,989	0.0047	0.9953	72.51
52.5	18,510,040	86,325	0.0047	0.9953	72.18
53.5	17,615,944	282,021	0.0160	0.9840	71.84
54.5	16,662,129	553,045	0.0332	0.9668	70.69
55.5	15,322,567	44,092	0.0029	0.9971	68.34
56.5	14,304,034	60,582	0.0042	0.9958	68.15
57.5	13,574,144	55,783	0.0041	0.9959	67.86
58.5	12,702,052	39,199	0.0031	0.9969	67.58
59.5	11,797,492	124,028	0.0105	0.9895	67.37
60.5	10,896,713	191,065	0.0175	0.9825	66.66
61.5	9,844,696	234,447	0.0238	0.9762	65.49
62.5	8,762,536	324,351	0.0370	0.9630	63.93
63.5	7,625,943	212,525	0.0279	0.9721	61.57
64.5	6,828,920	250,636	0.0367	0.9633	59.85
65.5	5,969,117	240,530	0.0403	0.9597	57.65
66.5	5,138,079	269,982	0.0525	0.9475	55.33
67.5	4,441,118	257,825	0.0581	0.9419	52.42
68.5	3,684,334	286,985	0.0779	0.9221	49.38
69.5	2,881,213	184,573	0.0641	0.9359	45.53
70.5	2,338,653	156,820	0.0671	0.9329	42.62
71.5	1,941,930	200,908	0.1035	0.8965	39.76
72.5	1,484,351	78,415	0.0528	0.9472	35.65
73.5	1,222,237	68,768	0.0563	0.9437	33.76
74.5	1,056,188	77,877	0.0737	0.9263	31.86
75.5	884,540	91,753	0.1037	0.8963	29.51
76.5	788,290	64,027	0.0812	0.9188	26.45
77.5	742,394	25,966	0.0350	0.9650	24.30
78.5	772,443	34,292	0.0444	0.9556	23.45

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	703,294	76,783	0.1092	0.8908	22.41
80.5	590,557	99,665	0.1688	0.8312	19.97
81.5	433,051	46,790	0.1080	0.8920	16.60
82.5	355,282	48,781	0.1373	0.8627	14.80
83.5	305,993	44,906	0.1468	0.8532	12.77
84.5	234,817	43,109	0.1836	0.8164	10.90
85.5	196,138	43,371	0.2211	0.7789	8.90
86.5	168,296	15,371	0.0913	0.9087	6.93
87.5	158,571	5,726	0.0361	0.9639	6.30
88.5	157,798	2,952	0.0187	0.9813	6.07
89.5	160,516	5,488	0.0342	0.9658	5.96
90.5	159,380	1,805	0.0113	0.9887	5.75
91.5	160,832	36,027	0.2240	0.7760	5.69
92.5	126,866	5,042	0.0397	0.9603	4.41
93.5	123,090	3,254	0.0264	0.9736	4.24
94.5	120,172	11,724	0.0976	0.9024	4.13
95.5	109,259	29,895	0.2736	0.7264	3.72
96.5	80,994	11,792	0.1456	0.8544	2.70
97.5	72,654	16,213	0.2232	0.7768	2.31
98.5	67,850	15,920	0.2346	0.7654	1.79
99.5	51,930	3,710	0.0714	0.9286	1.37
100.5	48,220	14,094	0.2923	0.7077	1.28
101.5	34,313	15,624	0.4553	0.5447	0.90
102.5	18,689	4,642	0.2484	0.7516	0.49
103.5	14,047	5,641	0.4016	0.5984	0.37
104.5	8,406	3,613	0.4298	0.5702	0.22
105.5	4,793	1,515	0.3161	0.6839	0.13
106.5	3,278	1,285	0.3920	0.6080	0.09
107.5	1,993	726	0.3641	0.6359	0.05
108.5	1,267	487	0.3842	0.6158	0.03
109.5	780	583	0.7465	0.2535	0.02
110.5	198	23	0.1165	0.8835	0.01
111.5	481	106	0.2204	0.7796	0.00
112.5	375	44	0.1167	0.8833	0.00
113.5	332	42	0.1264	0.8736	0.00
114.5	290	10	0.0361	0.9639	0.00
115.5	279	229	0.8212	0.1788	0.00
116.5	50	42	0.8333	0.1667	0.00
117.5	8		0.0000	1.0000	0.00
118.5	8		0.0000	1.0000	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

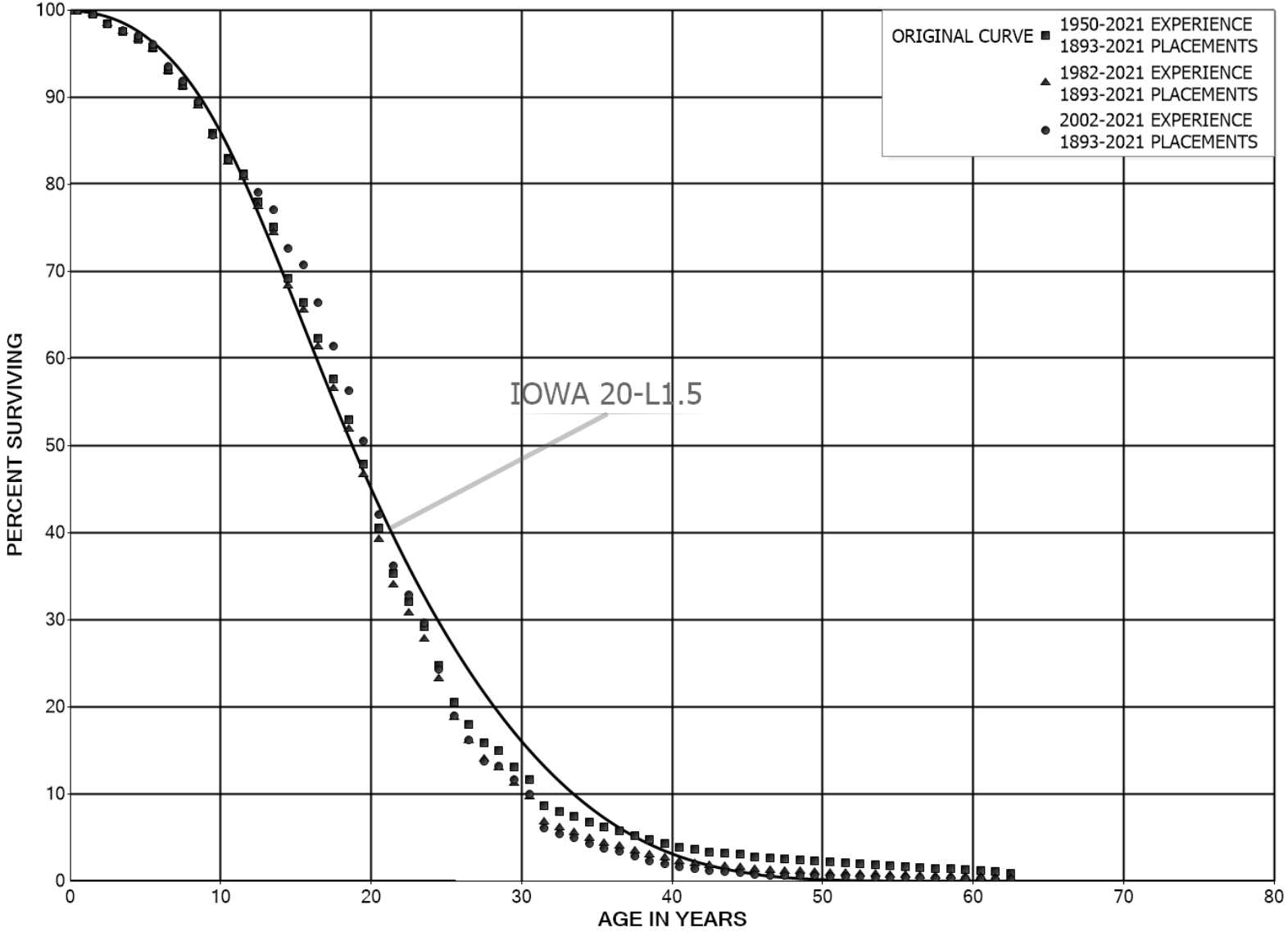
ACCOUNT 333.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	8		0.0000	1.0000	0.00
120.5	8		0.0000	1.0000	0.00
121.5	8		0.0000	1.0000	0.00
122.5	8		0.0000	1.0000	0.00
123.5	8		0.0000	1.0000	0.00
124.5	8		0.0000	1.0000	0.00
125.5	8		0.0000	1.0000	0.00
126.5	8	0	0.0012	0.9988	0.00
127.5	8		0.0000	1.0000	0.00
128.5	8	8	1.0000		0.00
129.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 334.00 METERS AND METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	310,766,720	149,279	0.0005	0.9995	100.00
0.5	308,908,043	1,351,959	0.0044	0.9956	99.95
1.5	297,599,959	3,222,890	0.0108	0.9892	99.51
2.5	276,480,284	2,537,333	0.0092	0.9908	98.44
3.5	261,443,990	2,391,910	0.0091	0.9909	97.53
4.5	243,772,582	2,641,538	0.0108	0.9892	96.64
5.5	226,231,742	5,968,257	0.0264	0.9736	95.59
6.5	208,383,950	3,898,280	0.0187	0.9813	93.07
7.5	198,348,618	4,636,970	0.0234	0.9766	91.33
8.5	184,837,779	6,916,307	0.0374	0.9626	89.20
9.5	165,058,924	5,617,870	0.0340	0.9660	85.86
10.5	142,656,573	3,074,720	0.0216	0.9784	82.94
11.5	127,609,771	5,048,412	0.0396	0.9604	81.15
12.5	113,370,766	4,233,066	0.0373	0.9627	77.94
13.5	103,657,399	8,153,535	0.0787	0.9213	75.03
14.5	92,436,342	3,671,501	0.0397	0.9603	69.13
15.5	88,866,582	5,464,837	0.0615	0.9385	66.38
16.5	81,124,165	6,113,628	0.0754	0.9246	62.30
17.5	75,358,025	6,110,801	0.0811	0.9189	57.60
18.5	69,062,521	6,650,798	0.0963	0.9037	52.93
19.5	60,128,198	9,256,058	0.1539	0.8461	47.84
20.5	46,978,188	6,065,384	0.1291	0.8709	40.47
21.5	38,541,899	3,468,252	0.0900	0.9100	35.25
22.5	33,462,811	3,066,812	0.0916	0.9084	32.07
23.5	19,793,497	2,983,966	0.1508	0.8492	29.13
24.5	15,640,047	2,684,850	0.1717	0.8283	24.74
25.5	13,004,785	1,616,113	0.1243	0.8757	20.50
26.5	11,288,807	1,346,234	0.1193	0.8807	17.95
27.5	9,845,492	550,443	0.0559	0.9441	15.81
28.5	9,125,229	1,122,305	0.1230	0.8770	14.92
29.5	7,896,502	909,781	0.1152	0.8848	13.09
30.5	6,378,731	1,615,865	0.2533	0.7467	11.58
31.5	4,793,475	401,939	0.0839	0.9161	8.65
32.5	4,434,674	320,186	0.0722	0.9278	7.92
33.5	4,133,230	377,230	0.0913	0.9087	7.35
34.5	3,782,749	315,473	0.0834	0.9166	6.68
35.5	3,488,784	225,273	0.0646	0.9354	6.12
36.5	3,385,176	316,718	0.0936	0.9064	5.73
37.5	3,089,294	303,455	0.0982	0.9018	5.19
38.5	2,815,233	237,153	0.0842	0.9158	4.68

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,589,573	258,552	0.0998	0.9002	4.29
40.5	2,358,822	175,480	0.0744	0.9256	3.86
41.5	2,243,016	162,474	0.0724	0.9276	3.57
42.5	2,083,893	90,521	0.0434	0.9566	3.31
43.5	1,997,630	88,253	0.0442	0.9558	3.17
44.5	1,911,938	189,495	0.0991	0.9009	3.03
45.5	1,755,570	73,318	0.0418	0.9582	2.73
46.5	1,690,928	82,839	0.0490	0.9510	2.61
47.5	1,613,858	55,519	0.0344	0.9656	2.49
48.5	1,531,576	79,593	0.0520	0.9480	2.40
49.5	1,460,826	78,565	0.0538	0.9462	2.28
50.5	1,382,879	79,001	0.0571	0.9429	2.15
51.5	1,304,174	52,384	0.0402	0.9598	2.03
52.5	1,252,160	104,471	0.0834	0.9166	1.95
53.5	1,147,832	59,089	0.0515	0.9485	1.79
54.5	1,088,770	50,085	0.0460	0.9540	1.69
55.5	1,038,761	64,528	0.0621	0.9379	1.62
56.5	974,725	61,705	0.0633	0.9367	1.52
57.5	913,037	50,214	0.0550	0.9450	1.42
58.5	862,823	60,683	0.0703	0.9297	1.34
59.5	802,170	58,142	0.0725	0.9275	1.25
60.5	744,067	76,975	0.1035	0.8965	1.16
61.5	667,055	97,611	0.1463	0.8537	1.04
62.5	569,445	75,741	0.1330	0.8670	0.89
63.5	493,704	55,578	0.1126	0.8874	0.77
64.5	437,941	64,788	0.1479	0.8521	0.68
65.5	373,251	55,471	0.1486	0.8514	0.58
66.5	317,759	37,477	0.1179	0.8821	0.49
67.5	280,151	26,879	0.0959	0.9041	0.44
68.5	253,204	31,766	0.1255	0.8745	0.39
69.5	221,186	26,781	0.1211	0.8789	0.34
70.5	194,021	30,621	0.1578	0.8422	0.30
71.5	163,063	37,102	0.2275	0.7725	0.26
72.5	126,077	23,369	0.1854	0.8146	0.20
73.5	103,282	20,223	0.1958	0.8042	0.16
74.5	83,083	14,577	0.1754	0.8246	0.13
75.5	68,507	9,409	0.1373	0.8627	0.11
76.5	59,109	12,690	0.2147	0.7853	0.09
77.5	46,831	12,997	0.2775	0.7225	0.07
78.5	33,834	4,993	0.1476	0.8524	0.05

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1950-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,841	4,904	0.1700	0.8300	0.04
80.5	23,887	4,479	0.1875	0.8125	0.04
81.5	19,365	3,256	0.1681	0.8319	0.03
82.5	16,123	3,193	0.1980	0.8020	0.02
83.5	12,931	3,201	0.2475	0.7525	0.02
84.5	9,697	961	0.0991	0.9009	0.02
85.5	8,712	266	0.0306	0.9694	0.01
86.5	8,463	516	0.0610	0.9390	0.01
87.5	7,947	101	0.0127	0.9873	0.01
88.5	7,846	717	0.0914	0.9086	0.01
89.5	7,128	195	0.0273	0.9727	0.01
90.5	6,934	53	0.0077	0.9923	0.01
91.5	7,279	103	0.0141	0.9859	0.01
92.5	7,176	276	0.0384	0.9616	0.01
93.5	6,900	356	0.0516	0.9484	0.01
94.5	6,544	31	0.0048	0.9952	0.01
95.5	6,513	134	0.0206	0.9794	0.01
96.5	6,379	256	0.0401	0.9599	0.01
97.5	6,123	462	0.0754	0.9246	0.01
98.5	5,661	413	0.0730	0.9270	0.01
99.5	5,248	546	0.1041	0.8959	0.01
100.5	4,702	108	0.0230	0.9770	0.01
101.5	4,593	399	0.0869	0.9131	0.01
102.5	4,194	503	0.1198	0.8802	0.01
103.5	3,692	217	0.0588	0.9412	0.01
104.5	3,475	342	0.0986	0.9014	0.01
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	301,243,651	141,141	0.0005	0.9995	100.00
0.5	300,214,378	1,335,138	0.0044	0.9956	99.95
1.5	289,611,544	3,215,892	0.0111	0.9889	99.51
2.5	269,040,908	2,527,593	0.0094	0.9906	98.40
3.5	254,467,290	2,381,051	0.0094	0.9906	97.48
4.5	237,262,761	2,634,236	0.0111	0.9889	96.57
5.5	220,147,230	5,959,425	0.0271	0.9729	95.49
6.5	202,674,746	3,889,416	0.0192	0.9808	92.91
7.5	192,900,649	4,630,183	0.0240	0.9760	91.13
8.5	179,626,803	6,906,634	0.0384	0.9616	88.94
9.5	160,144,140	5,611,331	0.0350	0.9650	85.52
10.5	138,002,643	3,065,326	0.0222	0.9778	82.52
11.5	123,149,794	5,040,163	0.0409	0.9591	80.69
12.5	109,262,867	4,227,128	0.0387	0.9613	77.39
13.5	99,815,879	8,142,590	0.0816	0.9184	74.39
14.5	88,791,893	3,663,844	0.0413	0.9587	68.33
15.5	85,494,483	5,457,882	0.0638	0.9362	65.51
16.5	78,339,149	6,104,197	0.0779	0.9221	61.32
17.5	72,810,733	6,103,282	0.0838	0.9162	56.55
18.5	66,651,442	6,635,031	0.0995	0.9005	51.81
19.5	57,895,493	9,245,847	0.1597	0.8403	46.65
20.5	44,839,566	6,054,321	0.1350	0.8650	39.20
21.5	36,494,881	3,461,199	0.0948	0.9052	33.91
22.5	31,536,368	3,060,126	0.0970	0.9030	30.69
23.5	17,972,779	2,976,035	0.1656	0.8344	27.71
24.5	13,978,888	2,677,564	0.1915	0.8085	23.12
25.5	11,469,092	1,608,405	0.1402	0.8598	18.69
26.5	9,858,616	1,335,700	0.1355	0.8645	16.07
27.5	8,535,728	546,238	0.0640	0.9360	13.90
28.5	7,918,897	1,117,857	0.1412	0.8588	13.01
29.5	6,731,399	905,671	0.1345	0.8655	11.17
30.5	5,286,067	1,611,898	0.3049	0.6951	9.67
31.5	3,754,747	395,911	0.1054	0.8946	6.72
32.5	3,427,379	315,065	0.0919	0.9081	6.01
33.5	3,173,091	371,632	0.1171	0.8829	5.46
34.5	2,844,212	311,873	0.1097	0.8903	4.82
35.5	2,575,906	220,637	0.0857	0.9143	4.29
36.5	2,470,079	311,968	0.1263	0.8737	3.92
37.5	2,168,190	297,162	0.1371	0.8629	3.43
38.5	1,881,752	230,476	0.1225	0.8775	2.96

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,668,273	249,374	0.1495	0.8505	2.60
40.5	1,482,237	168,034	0.1134	0.8866	2.21
41.5	1,353,673	157,450	0.1163	0.8837	1.96
42.5	1,223,139	83,617	0.0684	0.9316	1.73
43.5	1,157,366	81,788	0.0707	0.9293	1.61
44.5	1,095,724	185,064	0.1689	0.8311	1.50
45.5	960,734	64,843	0.0675	0.9325	1.24
46.5	918,041	75,837	0.0826	0.9174	1.16
47.5	869,269	30,483	0.0351	0.9649	1.06
48.5	825,167	54,473	0.0660	0.9340	1.03
49.5	784,828	69,056	0.0880	0.9120	0.96
50.5	744,049	54,356	0.0731	0.9269	0.88
51.5	722,906	43,972	0.0608	0.9392	0.81
52.5	734,007	82,515	0.1124	0.8876	0.76
53.5	696,958	48,318	0.0693	0.9307	0.68
54.5	693,940	42,933	0.0619	0.9381	0.63
55.5	680,524	57,022	0.0838	0.9162	0.59
56.5	657,745	55,162	0.0839	0.9161	0.54
57.5	640,912	45,202	0.0705	0.9295	0.50
58.5	636,933	58,676	0.0921	0.9079	0.46
59.5	611,544	55,364	0.0905	0.9095	0.42
60.5	570,522	73,373	0.1286	0.8714	0.38
61.5	519,726	94,541	0.1819	0.8181	0.33
62.5	435,823	71,201	0.1634	0.8366	0.27
63.5	372,765	51,119	0.1371	0.8629	0.23
64.5	338,295	61,677	0.1823	0.8177	0.20
65.5	291,004	53,111	0.1825	0.8175	0.16
66.5	251,218	34,677	0.1380	0.8620	0.13
67.5	228,952	24,701	0.1079	0.8921	0.11
68.5	214,292	30,112	0.1405	0.8595	0.10
69.5	192,990	25,833	0.1339	0.8661	0.09
70.5	179,574	30,066	0.1674	0.8326	0.07
71.5	153,789	36,789	0.2392	0.7608	0.06
72.5	118,301	22,950	0.1940	0.8060	0.05
73.5	97,586	20,026	0.2052	0.7948	0.04
74.5	77,826	14,571	0.1872	0.8128	0.03
75.5	64,350	9,299	0.1445	0.8555	0.02
76.5	55,499	12,503	0.2253	0.7747	0.02
77.5	43,473	12,864	0.2959	0.7041	0.02
78.5	30,672	4,961	0.1617	0.8383	0.01

PENNSYLVANIA-AMERICAN WATER COMPANY

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26,017	4,904	0.1885	0.8115	0.01
80.5	21,092	4,479	0.2123	0.7877	0.01
81.5	18,985	3,247	0.1710	0.8290	0.01
82.5	15,752	3,193	0.2027	0.7973	0.01
83.5	12,560	3,188	0.2538	0.7462	0.00
84.5	9,356	961	0.1027	0.8973	0.00
85.5	8,372	240	0.0287	0.9713	0.00
86.5	8,148	485	0.0595	0.9405	0.00
87.5	7,663	101	0.0131	0.9869	0.00
88.5	7,846	717	0.0914	0.9086	0.00
89.5	7,128	195	0.0273	0.9727	0.00
90.5	6,934	53	0.0077	0.9923	0.00
91.5	7,279	103	0.0141	0.9859	0.00
92.5	7,176	276	0.0384	0.9616	0.00
93.5	6,900	356	0.0516	0.9484	0.00
94.5	6,544	31	0.0048	0.9952	0.00
95.5	6,513	134	0.0206	0.9794	0.00
96.5	6,379	256	0.0401	0.9599	0.00
97.5	6,123	462	0.0754	0.9246	0.00
98.5	5,661	413	0.0730	0.9270	0.00
99.5	5,248	546	0.1041	0.8959	0.00
100.5	4,702	108	0.0230	0.9770	0.00
101.5	4,593	399	0.0869	0.9131	0.00
102.5	4,194	503	0.1198	0.8802	0.00
103.5	3,692	217	0.0588	0.9412	0.00
104.5	3,475	342	0.0986	0.9014	0.00
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,955,906	101,461	0.0005	0.9995	100.00
0.5	207,554,808	981,632	0.0047	0.9953	99.95
1.5	202,014,232	2,095,799	0.0104	0.9896	99.48
2.5	189,122,036	1,641,865	0.0087	0.9913	98.45
3.5	194,014,092	1,056,711	0.0054	0.9946	97.59
4.5	184,288,996	1,861,494	0.0101	0.9899	97.06
5.5	172,315,468	4,566,321	0.0265	0.9735	96.08
6.5	159,166,303	2,859,766	0.0180	0.9820	93.53
7.5	152,263,046	3,929,585	0.0258	0.9742	91.85
8.5	142,800,122	6,188,027	0.0433	0.9567	89.48
9.5	126,719,951	4,063,986	0.0321	0.9679	85.61
10.5	110,627,916	2,245,712	0.0203	0.9797	82.86
11.5	99,192,548	2,629,101	0.0265	0.9735	81.18
12.5	91,840,942	2,337,131	0.0254	0.9746	79.03
13.5	87,465,650	5,032,948	0.0575	0.9425	77.02
14.5	80,827,760	2,015,900	0.0249	0.9751	72.58
15.5	79,117,449	4,843,391	0.0612	0.9388	70.77
16.5	72,231,636	5,543,606	0.0767	0.9233	66.44
17.5	67,238,595	5,558,790	0.0827	0.9173	61.34
18.5	61,659,079	6,284,076	0.1019	0.8981	56.27
19.5	53,211,229	8,920,590	0.1676	0.8324	50.54
20.5	40,517,295	5,670,305	0.1399	0.8601	42.06
21.5	32,636,067	3,042,265	0.0932	0.9068	36.18
22.5	28,043,735	2,700,129	0.0963	0.9037	32.80
23.5	14,840,502	2,674,054	0.1802	0.8198	29.65
24.5	11,058,978	2,415,772	0.2184	0.7816	24.30
25.5	8,772,346	1,316,860	0.1501	0.8499	19.00
26.5	7,335,194	1,104,167	0.1505	0.8495	16.14
27.5	6,127,466	251,106	0.0410	0.9590	13.71
28.5	5,739,204	653,484	0.1139	0.8861	13.15
29.5	4,987,283	706,117	0.1416	0.8584	11.65
30.5	3,707,993	1,454,844	0.3924	0.6076	10.00
31.5	2,276,410	251,475	0.1105	0.8895	6.08
32.5	2,051,568	190,840	0.0930	0.9070	5.41
33.5	1,888,198	235,293	0.1246	0.8754	4.90
34.5	1,674,987	214,280	0.1279	0.8721	4.29
35.5	1,477,289	140,063	0.0948	0.9052	3.74
36.5	1,395,007	228,390	0.1637	0.8363	3.39
37.5	1,194,538	217,246	0.1819	0.8181	2.83
38.5	1,003,454	157,257	0.1567	0.8433	2.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	885,108	152,473	0.1723	0.8277	1.96
40.5	763,515	108,109	0.1416	0.8584	1.62
41.5	770,058	121,720	0.1581	0.8419	1.39
42.5	679,606	58,432	0.0860	0.9140	1.17
43.5	641,600	56,446	0.0880	0.9120	1.07
44.5	624,402	166,420	0.2665	0.7335	0.98
45.5	551,925	40,115	0.0727	0.9273	0.72
46.5	556,499	52,974	0.0952	0.9048	0.66
47.5	534,141	4,609	0.0086	0.9914	0.60
48.5	525,127	25,668	0.0489	0.9511	0.59
49.5	522,204	31,496	0.0603	0.9397	0.57
50.5	499,601	23,045	0.0461	0.9539	0.53
51.5	478,788	14,556	0.0304	0.9696	0.51
52.5	467,168	53,716	0.1150	0.8850	0.49
53.5	420,240	23,265	0.0554	0.9446	0.44
54.5	398,577	24,937	0.0626	0.9374	0.41
55.5	378,829	34,239	0.0904	0.9096	0.39
56.5	346,310	29,932	0.0864	0.9136	0.35
57.5	316,831	22,145	0.0699	0.9301	0.32
58.5	294,859	29,834	0.1012	0.8988	0.30
59.5	266,134	23,682	0.0890	0.9110	0.27
60.5	243,662	38,783	0.1592	0.8408	0.24
61.5	205,446	64,948	0.3161	0.6839	0.21
62.5	140,711	38,791	0.2757	0.7243	0.14
63.5	102,222	26,439	0.2586	0.7414	0.10
64.5	76,189	23,747	0.3117	0.6883	0.08
65.5	52,952	18,964	0.3581	0.6419	0.05
66.5	34,014	8,892	0.2614	0.7386	0.03
67.5	25,454	1,948	0.0765	0.9235	0.02
68.5	23,537	2,935	0.1247	0.8753	0.02
69.5	20,823	6,787	0.3259	0.6741	0.02
70.5	14,265	1,590	0.1114	0.8886	0.01
71.5	13,040	5,190	0.3980	0.6020	0.01
72.5	7,850	1,720	0.2191	0.7809	0.01
73.5	6,940	436	0.0628	0.9372	0.01
74.5	6,531	174	0.0266	0.9734	0.01
75.5	6,453	1,201	0.1862	0.8138	0.01
76.5	5,437	1,211	0.2226	0.7774	0.00
77.5	4,480	566	0.1263	0.8737	0.00
78.5	3,914	213	0.0545	0.9455	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

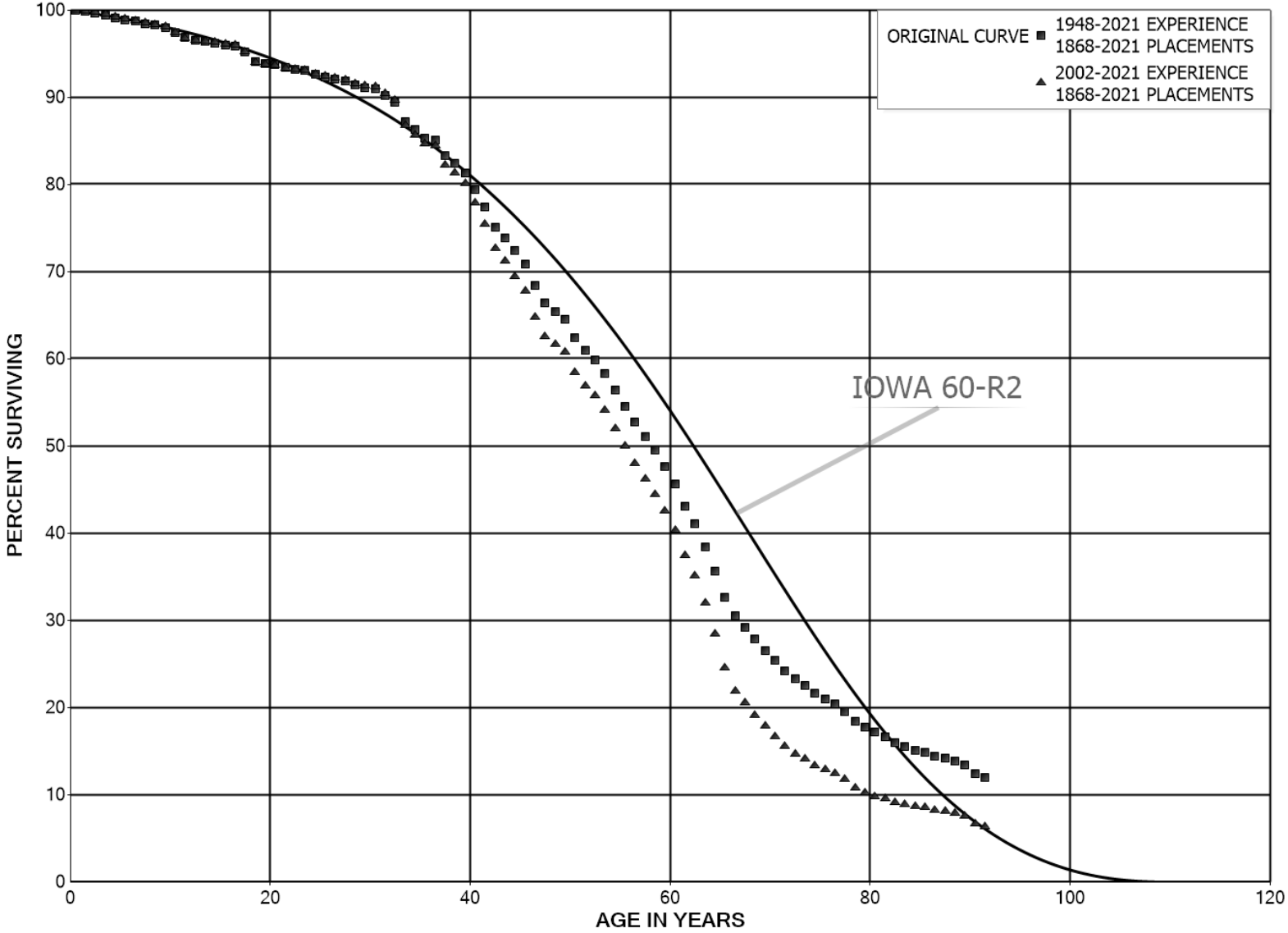
ACCOUNT 334.00 METERS AND METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1893-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,804	957	0.2516	0.7484	0.00
80.5	3,103	405	0.1306	0.8694	0.00
81.5	2,761	788	0.2855	0.7145	0.00
82.5	2,386	26	0.0109	0.9891	0.00
83.5	2,693	240	0.0890	0.9110	0.00
84.5	2,561	30	0.0118	0.9882	0.00
85.5	2,899	222	0.0765	0.9235	0.00
86.5	3,180	229	0.0720	0.9280	0.00
87.5	3,168	86	0.0272	0.9728	0.00
88.5	3,424		0.0000	1.0000	0.00
89.5	3,424	156	0.0455	0.9545	0.00
90.5	3,557	27	0.0075	0.9925	0.00
91.5	4,339	96	0.0222	0.9778	0.00
92.5	4,326	186	0.0429	0.9571	0.00
93.5	4,260	253	0.0594	0.9406	0.00
94.5	4,059		0.0000	1.0000	0.00
95.5	4,124	103	0.0250	0.9750	0.00
96.5	4,137	256	0.0619	0.9381	0.00
97.5	3,884	462	0.1188	0.8812	0.00
98.5	3,468	413	0.1192	0.8808	0.00
99.5	3,088	333	0.1078	0.8922	0.00
100.5	2,757	108	0.0393	0.9607	0.00
101.5	4,562	368	0.0807	0.9193	0.00
102.5	4,194	503	0.1198	0.8802	0.00
103.5	3,692	217	0.0588	0.9412	0.00
104.5	3,475	342	0.0986	0.9014	0.00
105.5	3,132		0.0000	1.0000	0.00
106.5	3,132	288	0.0921	0.9079	0.00
107.5	2,844	455	0.1601	0.8399	0.00
108.5	2,389	176	0.0737	0.9263	0.00
109.5	2,212	119	0.0539	0.9461	0.00
110.5	2,093	1,814	0.8667	0.1333	0.00
111.5	279	65	0.2328	0.7672	0.00
112.5	214	116	0.5419	0.4581	0.00
113.5	98	4	0.0361	0.9639	0.00
114.5	95	45	0.4746	0.5254	0.00
115.5	50	33	0.6740	0.3260	0.00
116.5	16	2	0.0957	0.9043	0.00
117.5	15	15	1.0000		0.00
118.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 335.00 FIRE HYDRANTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,978,538	91,991	0.0007	0.9993	100.00
0.5	119,915,541	141,640	0.0012	0.9988	99.93
1.5	113,363,715	175,408	0.0015	0.9985	99.81
2.5	106,255,442	241,523	0.0023	0.9977	99.66
3.5	100,137,902	357,575	0.0036	0.9964	99.43
4.5	94,692,908	183,079	0.0019	0.9981	99.07
5.5	92,268,795	185,762	0.0020	0.9980	98.88
6.5	84,422,685	214,499	0.0025	0.9975	98.68
7.5	77,007,748	134,144	0.0017	0.9983	98.43
8.5	73,353,935	201,586	0.0027	0.9973	98.26
9.5	67,506,132	422,376	0.0063	0.9937	97.99
10.5	63,495,916	384,341	0.0061	0.9939	97.38
11.5	59,131,020	163,177	0.0028	0.9972	96.79
12.5	54,915,766	77,262	0.0014	0.9986	96.52
13.5	48,887,516	92,382	0.0019	0.9981	96.39
14.5	45,484,250	110,932	0.0024	0.9976	96.20
15.5	39,955,604	65,734	0.0016	0.9984	95.97
16.5	39,744,409	275,153	0.0069	0.9931	95.81
17.5	37,703,211	421,995	0.0112	0.9888	95.15
18.5	35,226,801	88,056	0.0025	0.9975	94.08
19.5	33,589,536	56,597	0.0017	0.9983	93.85
20.5	31,695,818	105,784	0.0033	0.9967	93.69
21.5	30,424,437	51,532	0.0017	0.9983	93.38
22.5	28,561,440	55,115	0.0019	0.9981	93.22
23.5	27,027,621	125,099	0.0046	0.9954	93.04
24.5	25,240,052	78,837	0.0031	0.9969	92.61
25.5	23,644,029	60,205	0.0025	0.9975	92.32
26.5	21,912,441	60,965	0.0028	0.9972	92.08
27.5	20,393,153	98,678	0.0048	0.9952	91.83
28.5	19,203,082	59,119	0.0031	0.9969	91.38
29.5	17,810,523	33,151	0.0019	0.9981	91.10
30.5	16,902,551	136,102	0.0081	0.9919	90.93
31.5	15,581,063	131,370	0.0084	0.9916	90.20
32.5	14,602,261	364,558	0.0250	0.9750	89.44
33.5	13,387,036	143,756	0.0107	0.9893	87.21
34.5	12,387,783	134,581	0.0109	0.9891	86.27
35.5	11,498,531	43,007	0.0037	0.9963	85.33
36.5	10,835,604	225,886	0.0208	0.9792	85.01
37.5	10,078,664	101,078	0.0100	0.9900	83.24
38.5	9,441,700	127,787	0.0135	0.9865	82.41

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,855,711	202,592	0.0229	0.9771	81.29
40.5	8,337,478	217,006	0.0260	0.9740	79.43
41.5	7,669,107	226,149	0.0295	0.9705	77.36
42.5	7,295,176	119,294	0.0164	0.9836	75.08
43.5	6,735,516	137,741	0.0204	0.9796	73.85
44.5	6,308,009	131,345	0.0208	0.9792	72.34
45.5	5,676,935	195,531	0.0344	0.9656	70.84
46.5	5,173,101	154,495	0.0299	0.9701	68.40
47.5	4,738,480	66,884	0.0141	0.9859	66.36
48.5	4,434,649	60,067	0.0135	0.9865	65.42
49.5	4,202,194	136,532	0.0325	0.9675	64.53
50.5	3,891,787	93,515	0.0240	0.9760	62.44
51.5	3,670,662	64,916	0.0177	0.9823	60.94
52.5	3,464,717	90,758	0.0262	0.9738	59.86
53.5	3,231,863	107,226	0.0332	0.9668	58.29
54.5	2,996,821	98,596	0.0329	0.9671	56.36
55.5	2,812,790	90,157	0.0321	0.9679	54.50
56.5	2,622,201	81,532	0.0311	0.9689	52.76
57.5	2,467,557	80,161	0.0325	0.9675	51.11
58.5	2,284,974	83,987	0.0368	0.9632	49.45
59.5	2,129,604	92,469	0.0434	0.9566	47.64
60.5	1,956,935	105,557	0.0539	0.9461	45.57
61.5	1,775,609	83,720	0.0471	0.9529	43.11
62.5	1,610,697	103,384	0.0642	0.9358	41.08
63.5	1,439,558	107,124	0.0744	0.9256	38.44
64.5	1,256,635	105,556	0.0840	0.9160	35.58
65.5	1,082,936	68,759	0.0635	0.9365	32.59
66.5	987,812	44,436	0.0450	0.9550	30.52
67.5	914,389	42,436	0.0464	0.9536	29.15
68.5	848,894	38,720	0.0456	0.9544	27.80
69.5	782,338	34,612	0.0442	0.9558	26.53
70.5	711,346	31,968	0.0449	0.9551	25.36
71.5	672,761	25,662	0.0381	0.9619	24.22
72.5	620,362	22,255	0.0359	0.9641	23.29
73.5	588,886	22,773	0.0387	0.9613	22.46
74.5	556,354	17,102	0.0307	0.9693	21.59
75.5	536,359	13,772	0.0257	0.9743	20.92
76.5	520,232	23,488	0.0451	0.9549	20.39
77.5	492,808	26,068	0.0529	0.9471	19.47
78.5	465,350	17,838	0.0383	0.9617	18.44

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	453,502	15,155	0.0334	0.9666	17.73
80.5	432,236	11,896	0.0275	0.9725	17.14
81.5	411,350	16,202	0.0394	0.9606	16.67
82.5	386,466	11,962	0.0310	0.9690	16.01
83.5	364,393	9,412	0.0258	0.9742	15.51
84.5	340,813	6,375	0.0187	0.9813	15.11
85.5	329,688	10,528	0.0319	0.9681	14.83
86.5	310,532	5,027	0.0162	0.9838	14.36
87.5	298,654	7,275	0.0244	0.9756	14.12
88.5	293,385	8,978	0.0306	0.9694	13.78
89.5	279,291	19,042	0.0682	0.9318	13.36
90.5	250,061	11,037	0.0441	0.9559	12.45
91.5	239,352	8,764	0.0366	0.9634	11.90
92.5	221,697	4,855	0.0219	0.9781	11.46
93.5	213,108	5,623	0.0264	0.9736	11.21
94.5	198,244	8,253	0.0416	0.9584	10.92
95.5	185,098	5,907	0.0319	0.9681	10.46
96.5	167,875	4,297	0.0256	0.9744	10.13
97.5	164,588	7,572	0.0460	0.9540	9.87
98.5	152,283	4,890	0.0321	0.9679	9.41
99.5	142,377	5,561	0.0391	0.9609	9.11
100.5	136,978	3,497	0.0255	0.9745	8.76
101.5	131,294	9,139	0.0696	0.9304	8.53
102.5	120,263	5,737	0.0477	0.9523	7.94
103.5	114,692	3,871	0.0337	0.9663	7.56
104.5	109,368	8,232	0.0753	0.9247	7.31
105.5	100,548	3,695	0.0367	0.9633	6.76
106.5	95,334	7,642	0.0802	0.9198	6.51
107.5	87,603	6,044	0.0690	0.9310	5.99
108.5	81,222	4,961	0.0611	0.9389	5.57
109.5	74,282	8,464	0.1139	0.8861	5.23
110.5	66,822	4,197	0.0628	0.9372	4.64
111.5	65,066	3,075	0.0473	0.9527	4.34
112.5	66,845	5,581	0.0835	0.9165	4.14
113.5	61,856	7,543	0.1219	0.8781	3.79
114.5	51,993	5,991	0.1152	0.8848	3.33
115.5	46,246	1,931	0.0418	0.9582	2.95
116.5	44,431	2,766	0.0623	0.9377	2.82
117.5	40,666	1,212	0.0298	0.9702	2.65
118.5	50,809	791	0.0156	0.9844	2.57

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	49,648	753	0.0152	0.9848	2.53
120.5	49,213	594	0.0121	0.9879	2.49
121.5	48,502	76	0.0016	0.9984	2.46
122.5	47,962	125	0.0026	0.9974	2.46
123.5	34,643	1,065	0.0308	0.9692	2.45
124.5	33,327	348	0.0104	0.9896	2.38
125.5	30,937	62	0.0020	0.9980	2.35
126.5	26,617		0.0000	1.0000	2.35
127.5	24,436		0.0000	1.0000	2.35
128.5	21,567		0.0000	1.0000	2.35
129.5	17,344	898	0.0518	0.9482	2.35
130.5	13,525	174	0.0129	0.9871	2.22
131.5	11,361		0.0000	1.0000	2.20
132.5	10,003	236	0.0236	0.9764	2.20
133.5	8,947		0.0000	1.0000	2.14
134.5	8,947		0.0000	1.0000	2.14
135.5	8,599		0.0000	1.0000	2.14
136.5	8,599		0.0000	1.0000	2.14
137.5	8,599		0.0000	1.0000	2.14
138.5	7,841		0.0000	1.0000	2.14
139.5	7,605	72	0.0095	0.9905	2.14
140.5	7,533		0.0000	1.0000	2.12
141.5	7,533	139	0.0185	0.9815	2.12
142.5	7,393		0.0000	1.0000	2.08
143.5					2.08

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	96,523,814	74,627	0.0008	0.9992	100.00
0.5	90,127,494	72,283	0.0008	0.9992	99.92
1.5	84,939,943	106,103	0.0012	0.9988	99.84
2.5	79,464,995	175,555	0.0022	0.9978	99.72
3.5	76,405,915	288,843	0.0038	0.9962	99.50
4.5	72,132,064	136,564	0.0019	0.9981	99.12
5.5	70,765,797	145,848	0.0021	0.9979	98.93
6.5	64,499,515	154,425	0.0024	0.9976	98.73
7.5	58,368,086	91,861	0.0016	0.9984	98.49
8.5	55,641,210	136,570	0.0025	0.9975	98.34
9.5	50,744,194	372,036	0.0073	0.9927	98.10
10.5	47,758,277	325,333	0.0068	0.9932	97.38
11.5	44,363,089	118,526	0.0027	0.9973	96.71
12.5	41,165,205	25,331	0.0006	0.9994	96.46
13.5	36,365,793	40,531	0.0011	0.9989	96.40
14.5	33,801,128	74,392	0.0022	0.9978	96.29
15.5	28,954,074	21,824	0.0008	0.9992	96.08
16.5	29,404,616	238,052	0.0081	0.9919	96.00
17.5	27,922,133	384,748	0.0138	0.9862	95.23
18.5	26,034,058	58,829	0.0023	0.9977	93.92
19.5	24,977,683	17,585	0.0007	0.9993	93.70
20.5	23,460,612	80,396	0.0034	0.9966	93.64
21.5	22,757,574	29,853	0.0013	0.9987	93.32
22.5	21,371,619	37,337	0.0017	0.9983	93.19
23.5	20,470,738	93,134	0.0045	0.9955	93.03
24.5	19,071,262	46,985	0.0025	0.9975	92.61
25.5	17,735,451	39,891	0.0022	0.9978	92.38
26.5	16,459,140	36,145	0.0022	0.9978	92.17
27.5	15,298,357	71,870	0.0047	0.9953	91.97
28.5	14,345,291	34,980	0.0024	0.9976	91.54
29.5	13,329,229	12,409	0.0009	0.9991	91.31
30.5	12,654,882	111,093	0.0088	0.9912	91.23
31.5	11,555,783	110,035	0.0095	0.9905	90.43
32.5	10,863,162	344,855	0.0317	0.9683	89.57
33.5	9,877,369	125,856	0.0127	0.9873	86.72
34.5	9,070,232	110,725	0.0122	0.9878	85.62
35.5	8,359,086	15,191	0.0018	0.9982	84.57
36.5	7,912,173	207,150	0.0262	0.9738	84.42
37.5	7,331,170	79,754	0.0109	0.9891	82.21
38.5	6,867,462	105,757	0.0154	0.9846	81.32

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,427,057	175,909	0.0274	0.9726	80.06
40.5	6,050,945	193,139	0.0319	0.9681	77.87
41.5	5,553,537	205,833	0.0371	0.9629	75.39
42.5	5,333,226	102,772	0.0193	0.9807	72.59
43.5	4,913,361	123,462	0.0251	0.9749	71.19
44.5	4,632,693	114,388	0.0247	0.9753	69.40
45.5	4,165,068	181,034	0.0435	0.9565	67.69
46.5	3,794,066	133,972	0.0353	0.9647	64.75
47.5	3,443,405	48,653	0.0141	0.9859	62.46
48.5	3,237,220	45,805	0.0141	0.9859	61.58
49.5	3,073,786	117,148	0.0381	0.9619	60.71
50.5	2,849,624	78,063	0.0274	0.9726	58.39
51.5	2,673,016	50,620	0.0189	0.9811	56.80
52.5	2,532,301	74,600	0.0295	0.9705	55.72
53.5	2,349,808	92,859	0.0395	0.9605	54.08
54.5	2,155,381	83,340	0.0387	0.9613	51.94
55.5	1,990,271	76,705	0.0385	0.9615	49.93
56.5	1,824,901	68,621	0.0376	0.9624	48.01
57.5	1,689,119	66,669	0.0395	0.9605	46.20
58.5	1,525,636	65,105	0.0427	0.9573	44.38
59.5	1,398,288	73,613	0.0526	0.9474	42.49
60.5	1,274,103	89,613	0.0703	0.9297	40.25
61.5	1,120,010	71,147	0.0635	0.9365	37.42
62.5	979,487	86,650	0.0885	0.9115	35.04
63.5	836,629	93,384	0.1116	0.8884	31.94
64.5	688,237	93,932	0.1365	0.8635	28.38
65.5	538,137	57,703	0.1072	0.8928	24.50
66.5	469,030	29,934	0.0638	0.9362	21.88
67.5	418,732	27,830	0.0665	0.9335	20.48
68.5	371,683	24,289	0.0654	0.9346	19.12
69.5	325,621	23,465	0.0721	0.9279	17.87
70.5	279,873	18,802	0.0672	0.9328	16.58
71.5	271,866	14,057	0.0517	0.9483	15.47
72.5	251,390	9,524	0.0379	0.9621	14.67
73.5	254,195	14,274	0.0562	0.9438	14.11
74.5	248,633	9,276	0.0373	0.9627	13.32
75.5	255,874	7,859	0.0307	0.9693	12.82
76.5	262,916	15,297	0.0582	0.9418	12.43
77.5	252,694	21,779	0.0862	0.9138	11.71
78.5	235,363	11,775	0.0500	0.9500	10.70

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	232,923	9,286	0.0399	0.9601	10.16
80.5	224,058	6,394	0.0285	0.9715	9.76
81.5	214,752	9,817	0.0457	0.9543	9.48
82.5	202,633	5,135	0.0253	0.9747	9.04
83.5	191,041	5,421	0.0284	0.9716	8.82
84.5	177,968	2,255	0.0127	0.9873	8.57
85.5	168,583	5,859	0.0348	0.9652	8.46
86.5	163,466	2,188	0.0134	0.9866	8.16
87.5	157,788	4,943	0.0313	0.9687	8.05
88.5	157,618	5,871	0.0372	0.9628	7.80
89.5	150,721	16,974	0.1126	0.8874	7.51
90.5	126,080	7,260	0.0576	0.9424	6.66
91.5	123,614	6,909	0.0559	0.9441	6.28
92.5	110,284	2,746	0.0249	0.9751	5.93
93.5	108,301	3,198	0.0295	0.9705	5.78
94.5	99,000	6,467	0.0653	0.9347	5.61
95.5	90,498	4,165	0.0460	0.9540	5.25
96.5	78,656	3,206	0.0408	0.9592	5.00
97.5	73,603	5,459	0.0742	0.9258	4.80
98.5	70,774	2,427	0.0343	0.9657	4.44
99.5	67,200	4,868	0.0724	0.9276	4.29
100.5	62,909	2,975	0.0473	0.9527	3.98
101.5	65,653	7,893	0.1202	0.8798	3.79
102.5	62,880	3,910	0.0622	0.9378	3.34
103.5	63,290	3,046	0.0481	0.9519	3.13
104.5	61,112	8,207	0.1343	0.8657	2.98
105.5	54,689	3,647	0.0667	0.9333	2.58
106.5	55,780	7,612	0.1365	0.8635	2.41
107.5	52,482	5,934	0.1131	0.8869	2.08
108.5	50,465	4,797	0.0951	0.9049	1.84
109.5	49,200	8,291	0.1685	0.8315	1.67
110.5	46,121	4,024	0.0873	0.9127	1.39
111.5	46,752	2,846	0.0609	0.9391	1.27
112.5	49,866	5,420	0.1087	0.8913	1.19
113.5	45,040	7,261	0.1612	0.8388	1.06
114.5	36,540	5,899	0.1614	0.8386	0.89
115.5	31,843	1,840	0.0578	0.9422	0.75
116.5	30,416	2,766	0.0909	0.9091	0.70
117.5	26,651	1,212	0.0455	0.9545	0.64
118.5	36,793	791	0.0215	0.9785	0.61

PENNSYLVANIA-AMERICAN WATER COMPANY

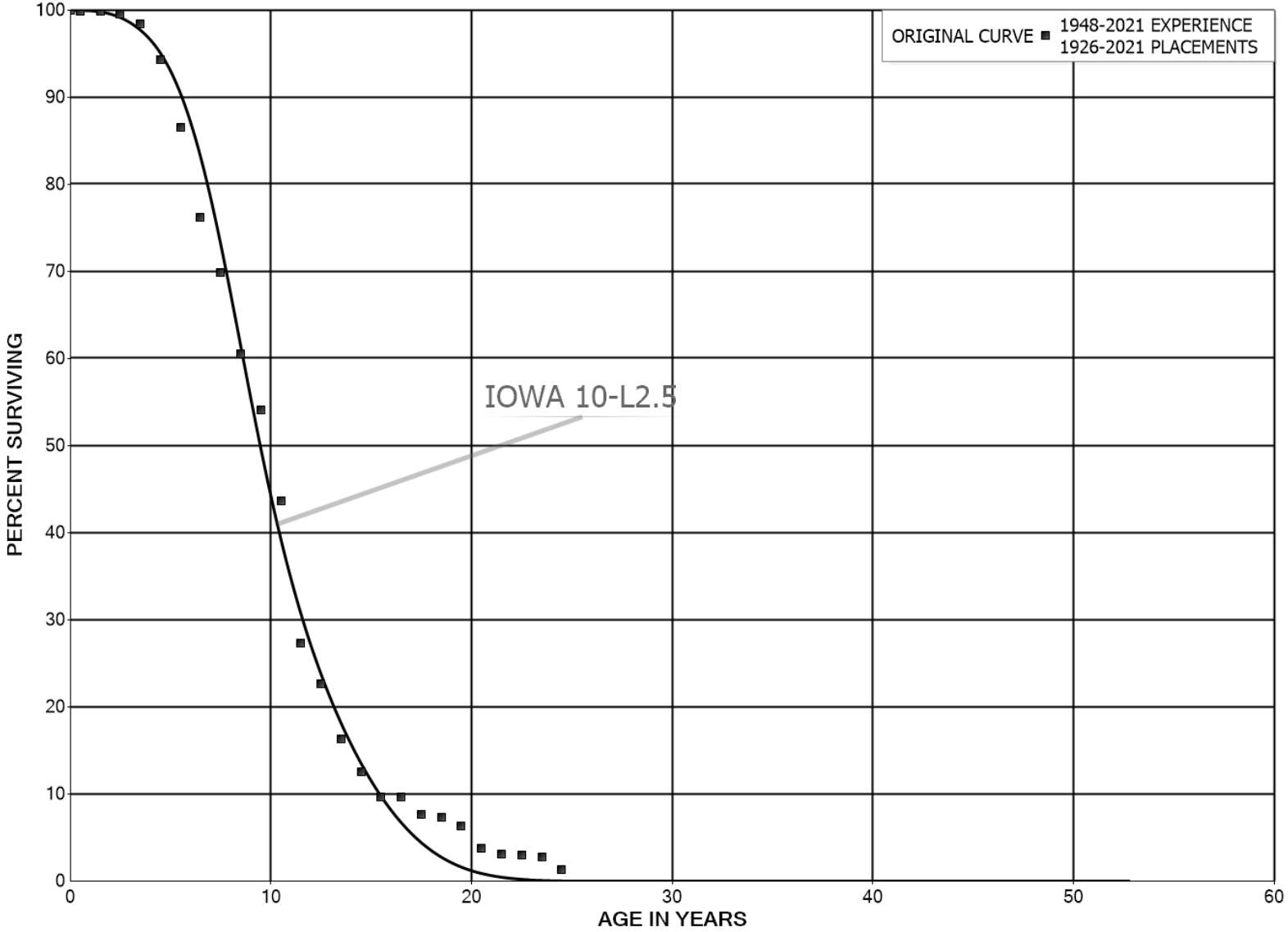
ACCOUNT 335.00 FIRE HYDRANTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1868-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	36,453	753	0.0207	0.9793	0.60
120.5	36,776	594	0.0162	0.9838	0.58
121.5	37,518	76	0.0020	0.9980	0.57
122.5	37,848	125	0.0033	0.9967	0.57
123.5	25,348	1,065	0.0420	0.9580	0.57
124.5	24,033	348	0.0145	0.9855	0.55
125.5	21,643	62	0.0029	0.9971	0.54
126.5	17,844		0.0000	1.0000	0.54
127.5	15,838		0.0000	1.0000	0.54
128.5	13,726		0.0000	1.0000	0.54
129.5	9,739	898	0.0922	0.9078	0.54
130.5	5,920	174	0.0294	0.9706	0.49
131.5	3,756		0.0000	1.0000	0.47
132.5	2,398	236	0.0985	0.9015	0.47
133.5	8,947		0.0000	1.0000	0.43
134.5	8,947		0.0000	1.0000	0.43
135.5	8,599		0.0000	1.0000	0.43
136.5	8,599		0.0000	1.0000	0.43
137.5	8,599		0.0000	1.0000	0.43
138.5	7,841		0.0000	1.0000	0.43
139.5	7,605	72	0.0095	0.9905	0.43
140.5	7,533		0.0000	1.0000	0.42
141.5	7,533	139	0.0185	0.9815	0.42
142.5	7,393		0.0000	1.0000	0.42
143.5					0.42

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,237,168	95,788	0.0011	0.9989	100.00
0.5	75,837,759	66,343	0.0009	0.9991	99.89
1.5	63,655,878	183,524	0.0029	0.9971	99.80
2.5	53,530,439	586,720	0.0110	0.9890	99.51
3.5	42,985,121	1,817,172	0.0423	0.9577	98.42
4.5	38,708,282	3,169,915	0.0819	0.9181	94.26
5.5	30,321,753	3,637,425	0.1200	0.8800	86.54
6.5	22,970,497	1,910,064	0.0832	0.9168	76.16
7.5	19,633,147	2,629,729	0.1339	0.8661	69.83
8.5	7,780,761	822,954	0.1058	0.8942	60.48
9.5	1,304,253	253,396	0.1943	0.8057	54.08
10.5	1,048,512	392,896	0.3747	0.6253	43.57
11.5	694,002	118,525	0.1708	0.8292	27.24
12.5	620,169	174,087	0.2807	0.7193	22.59
13.5	367,022	84,729	0.2309	0.7691	16.25
14.5	276,541	63,402	0.2293	0.7707	12.50
15.5	213,978	176	0.0008	0.9992	9.63
16.5	209,941	44,995	0.2143	0.7857	9.63
17.5	210,042	6,365	0.0303	0.9697	7.56
18.5	201,231	30,236	0.1503	0.8497	7.33
19.5	169,916	67,838	0.3992	0.6008	6.23
20.5	88,038	15,872	0.1803	0.8197	3.74
21.5	66,888	3,859	0.0577	0.9423	3.07
22.5	64,049	2,851	0.0445	0.9555	2.89
23.5	53,119	27,796	0.5233	0.4767	2.76
24.5	25,296	227	0.0090	0.9910	1.32
25.5	24,855	736	0.0296	0.9704	1.31
26.5	18,516	489	0.0264	0.9736	1.27
27.5	8,842	208	0.0235	0.9765	1.23
28.5	7,305	753	0.1031	0.8969	1.20
29.5	6,551	1,444	0.2204	0.7796	1.08
30.5	5,107	2,509	0.4912	0.5088	0.84
31.5	3,819	385	0.1007	0.8993	0.43
32.5	3,435	416	0.1210	0.8790	0.39
33.5	3,284	1,802	0.5488	0.4512	0.34
34.5	2,461		0.0000	1.0000	0.15
35.5	2,863	0	0.0001	0.9999	0.15
36.5	2,862	361	0.1261	0.8739	0.15
37.5	2,477	1,141	0.4608	0.5392	0.13
38.5	2,093		0.0000	1.0000	0.07

PENNSYLVANIA-AMERICAN WATER COMPANY

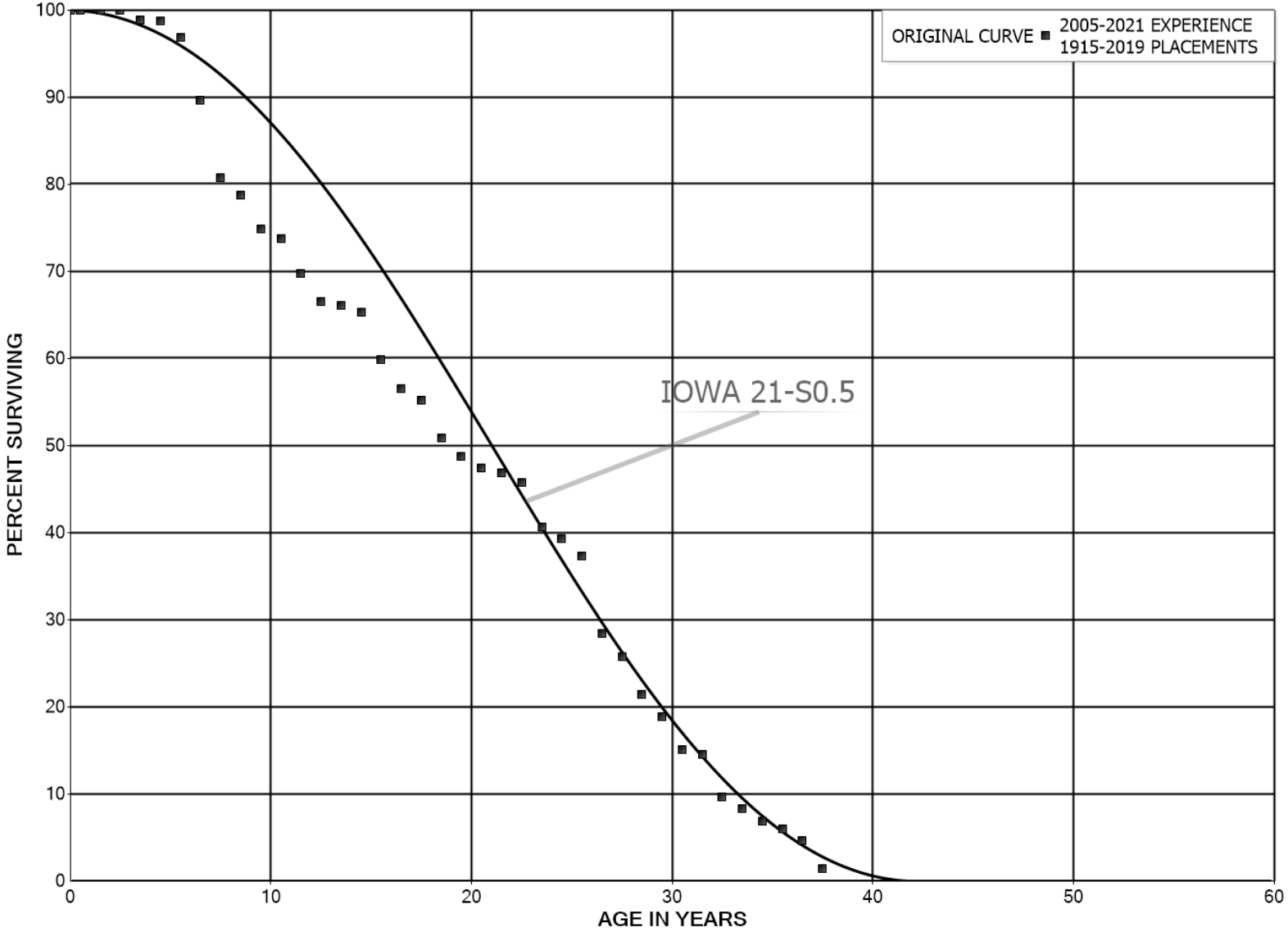
ACCOUNTS 341.00 THROUGH 341.40 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,093		0.0000	1.0000	0.07
40.5	2,093	910	0.4347	0.5653	0.07
41.5	1,183	215	0.1814	0.8186	0.04
42.5	969		0.0000	1.0000	0.03
43.5	704		0.0000	1.0000	0.03
44.5	300	70	0.2330	0.7670	0.03
45.5	230	0	0.0021	0.9979	0.03
46.5	316		0.0000	1.0000	0.03
47.5	316	83	0.2628	0.7372	0.03
48.5	233	147	0.6313	0.3687	0.02
49.5	86		0.0000	1.0000	0.01
50.5	461		0.0000	1.0000	0.01
51.5	461	86	0.1863	0.8137	0.01
52.5	375		0.0000	1.0000	0.01
53.5	375		0.0000	1.0000	0.01
54.5	375		0.0000	1.0000	0.01
55.5	375		0.0000	1.0000	0.01
56.5	375		0.0000	1.0000	0.01
57.5	434		0.0000	1.0000	0.01
58.5	434		0.0000	1.0000	0.01
59.5	434	59	0.1354	0.8646	0.01
60.5					0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ACCOUNT 345.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	691,863		0.0000	1.0000	100.00
0.5	691,863		0.0000	1.0000	100.00
1.5	691,863		0.0000	1.0000	100.00
2.5	743,841	8,745	0.0118	0.9882	100.00
3.5	556,740	706	0.0013	0.9987	98.82
4.5	541,866	10,408	0.0192	0.9808	98.70
5.5	422,842	31,583	0.0747	0.9253	96.80
6.5	462,606	45,560	0.0985	0.9015	89.57
7.5	418,801	10,319	0.0246	0.9754	80.75
8.5	945,356	46,810	0.0495	0.9505	78.76
9.5	1,019,462	15,318	0.0150	0.9850	74.86
10.5	1,066,883	58,565	0.0549	0.9451	73.74
11.5	992,538	44,817	0.0452	0.9548	69.69
12.5	1,153,004	8,964	0.0078	0.9922	66.54
13.5	1,245,503	13,290	0.0107	0.9893	66.03
14.5	1,367,201	115,439	0.0844	0.9156	65.32
15.5	1,521,570	83,229	0.0547	0.9453	59.81
16.5	1,561,480	37,199	0.0238	0.9762	56.53
17.5	1,692,038	134,334	0.0794	0.9206	55.19
18.5	1,134,626	47,664	0.0420	0.9580	50.81
19.5	1,007,421	26,016	0.0258	0.9742	48.67
20.5	1,004,001	11,756	0.0117	0.9883	47.41
21.5	1,015,417	25,216	0.0248	0.9752	46.86
22.5	810,438	89,420	0.1103	0.8897	45.70
23.5	876,119	30,643	0.0350	0.9650	40.65
24.5	858,679	42,532	0.0495	0.9505	39.23
25.5	801,253	191,689	0.2392	0.7608	37.29
26.5	546,370	51,093	0.0935	0.9065	28.37
27.5	398,503	66,935	0.1680	0.8320	25.72
28.5	257,892	30,352	0.1177	0.8823	21.40
29.5	233,903	47,196	0.2018	0.7982	18.88
30.5	205,545	8,065	0.0392	0.9608	15.07
31.5	203,861	67,920	0.3332	0.6668	14.48
32.5	135,996	19,192	0.1411	0.8589	9.65
33.5	114,483	20,434	0.1785	0.8215	8.29
34.5	157,689	20,122	0.1276	0.8724	6.81
35.5	126,364	29,131	0.2305	0.7695	5.94
36.5	88,248	61,502	0.6969	0.3031	4.57
37.5	29,461	4,760	0.1616	0.8384	1.39
38.5	42,998	7,552	0.1756	0.8244	1.16

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,845	4,583	0.1150	0.8850	0.96
40.5	37,470	16,093	0.4295	0.5705	0.85
41.5	32,093	1,713	0.0534	0.9466	0.48
42.5	36,218	2,208	0.0610	0.9390	0.46
43.5	38,281	9,085	0.2373	0.7627	0.43
44.5	32,170	5,020	0.1561	0.8439	0.33
45.5	30,385	7,166	0.2359	0.7641	0.28
46.5	23,460	1,937	0.0826	0.9174	0.21
47.5	26,785	3,235	0.1208	0.8792	0.19
48.5	23,836	1,403	0.0589	0.9411	0.17
49.5	16,929	5,310	0.3137	0.6863	0.16
50.5	15,523	286	0.0184	0.9816	0.11
51.5	9,400	817	0.0869	0.9131	0.11
52.5	7,765	3,904	0.5027	0.4973	0.10
53.5	4,018	898	0.2235	0.7765	0.05
54.5	1,189		0.0000	1.0000	0.04
55.5	1,431	1,189	0.8311	0.1689	0.04
56.5	260		0.0000	1.0000	0.01
57.5	1,446	242	0.1670	0.8330	0.01
58.5	1,827	18	0.0101	0.9899	0.01
59.5	2,080	1,186	0.5704	0.4296	0.01
60.5	6,005	623	0.1037	0.8963	0.00
61.5	6,311	270	0.0429	0.9571	0.00
62.5	6,408	5,083	0.7932	0.2068	0.00
63.5	1,605	929	0.5785	0.4215	0.00
64.5	967	367	0.3794	0.6206	0.00
65.5	796	148	0.1859	0.8141	0.00
66.5	1,224	291	0.2373	0.7627	0.00
67.5	934	196	0.2094	0.7906	0.00
68.5	778	709	0.9104	0.0896	0.00
69.5	70		0.0000	1.0000	0.00
70.5	177	13	0.0726	0.9274	0.00
71.5	212	7	0.0346	0.9654	0.00
72.5	409	137	0.3351	0.6649	0.00
73.5	272	20	0.0729	0.9271	0.00
74.5	371	205	0.5529	0.4471	0.00
75.5	166		0.0000	1.0000	0.00
76.5	1,089	118	0.1087	0.8913	0.00
77.5	970		0.0000	1.0000	0.00
78.5	970	970	1.0000		0.00

PENNSYLVANIA-AMERICAN WATER COMPANY

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2005-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	153		0.0000		
82.5	153		0.0000		
83.5	153	153	1.0000		
84.5					
85.5					
86.5					
87.5	186		0.0000		
88.5	186		0.0000		
89.5	753	186	0.2473		
90.5	833		0.0000		
91.5	833	567	0.6804		
92.5	266	266	1.0000		
93.5					
94.5					
95.5					
96.5	31		0.0000		
97.5	31		0.0000		
98.5	31	31	1.0000		
99.5					

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	99,114	58,052	41,062	41,062	0.0
1893	79,088	53,102	25,986	67,048	0.0
1894	68,485	62,550	5,935	72,983	0.0
1895	136	79	57	73,040	0.0
1896	208,546	121,336	87,210	160,250	0.0
1897	48,820	30,418	18,402	178,652	0.0
1898	51,384	29,634	21,750	200,402	0.0
1899	255,563	148,268	107,295	307,697	0.0
1900	1,365,659	850,868	514,791	822,488	0.0
1901	434,278	248,887	185,391	1,007,879	0.0
1902	161,125	92,409	68,716	1,076,595	0.0
1903	262,112	157,006	105,106	1,181,701	0.0
1904	85,289	50,232	35,057	1,216,758	0.0
1905	444,851	268,436	176,415	1,393,173	0.0
1906	253,545	149,406	104,139	1,497,312	0.0
1907	1,483,536	860,244	623,292	2,120,604	0.0
1908	445,282	259,281	186,001	2,306,605	0.0
1909	307,203	184,091	123,112	2,429,717	0.0
1910	495,682	283,903	211,779	2,641,496	0.0
1911	161,332	104,950	56,382	2,697,878	0.0
1912	233,508	134,894	98,614	2,796,492	0.0
1913	88,131	49,276	38,855	2,835,347	0.0
1914	404,434	224,270	180,164	3,015,511	0.1
1915	426,728	239,466	187,262	3,202,773	0.1
1916	1,032,027	569,103	462,924	3,665,697	0.1
1917	123,070	67,489	55,581	3,721,278	0.1
1918	201,346	122,487	78,859	3,800,137	0.1
1919	132,796	77,521	55,275	3,855,412	0.1
1920	285,645	160,235	125,410	3,980,822	0.1
1921	284,209	176,454	107,755	4,088,577	0.1
1922	256,548	158,988	97,560	4,186,137	0.1
1923	2,041,426	1,097,140	944,286	5,130,423	0.1
1924	968,926	564,292	404,634	5,535,057	0.1
1925	656,805	348,751	308,054	5,843,111	0.1
1926	1,311,575	696,975	614,600	6,457,711	0.1
1927	228,778	121,622	107,156	6,564,867	0.1
1928	357,104	189,333	167,771	6,732,638	0.1
1929	337,509	204,460	133,049	6,865,687	0.1
1930	254,678	133,727	120,951	6,986,638	0.1
1931	247,165	138,691	108,474	7,095,112	0.1
1932	108,580	56,919	51,661	7,146,773	0.1
1933	43,859	22,310	21,549	7,168,322	0.1
1934	80,924	41,414	39,510	7,207,832	0.1
1935	140,000	71,768	68,232	7,276,064	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1936	111,831	58,551	53,280	7,329,344	0.1
1937	179,665	94,353	85,312	7,414,656	0.1
1938	92,659	49,992	42,667	7,457,323	0.1
1939	170,549	85,421	85,128	7,542,451	0.1
1940	144,784	79,388	65,396	7,607,847	0.1
1941	132,177	68,744	63,433	7,671,280	0.1
1942	99,923	50,590	49,333	7,720,613	0.1
1943	82,431	39,593	42,838	7,763,451	0.1
1944	43,901	21,194	22,707	7,786,158	0.1
1945	234,611	112,825	121,786	7,907,944	0.1
1946	488,832	226,808	262,024	8,169,968	0.1
1947	315,375	151,494	163,881	8,333,849	0.1
1948	386,068	188,853	197,215	8,531,064	0.1
1949	258,301	156,948	101,353	8,632,417	0.1
1950	285,835	168,762	117,073	8,749,490	0.1
1951	980,452	594,849	385,603	9,135,093	0.2
1952	786,283	456,856	329,427	9,464,520	0.2
1953	2,357,864	1,571,432	786,432	10,250,952	0.2
1954	2,014,919	1,089,507	925,412	11,176,364	0.2
1955	3,407,194	1,640,565	1,766,629	12,942,993	0.2
1956	2,120,239	1,081,456	1,038,783	13,981,776	0.2
1957	2,868,147	1,418,126	1,450,021	15,431,797	0.3
1958	3,668,732	1,813,557	1,855,175	17,286,972	0.3
1959	3,220,118	1,649,995	1,570,123	18,857,095	0.3
1960	3,858,864	1,866,142	1,992,722	20,849,817	0.4
1961	5,343,697	2,726,371	2,617,326	23,467,143	0.4
1962	2,503,333	1,298,955	1,204,378	24,671,521	0.4
1963	2,859,744	1,361,320	1,498,424	26,169,945	0.4
1964	7,199,601	3,143,626	4,055,975	30,225,920	0.5
1965	6,852,268	3,565,582	3,286,686	33,512,606	0.6
1966	5,579,280	2,599,017	2,980,263	36,492,869	0.6
1967	7,654,782	3,581,281	4,073,501	40,566,370	0.7
1968	7,198,036	3,219,721	3,978,315	44,544,685	0.8
1969	8,581,116	4,506,158	4,074,958	48,619,643	0.8
1970	5,329,589	2,346,071	2,983,518	51,603,161	0.9
1971	7,630,379	3,360,017	4,270,362	55,873,523	0.9
1972	12,655,220	6,094,306	6,560,914	62,434,437	1.1
1973	26,965,013	17,089,746	9,875,267	72,309,704	1.2
1974	7,445,146	3,264,278	4,180,868	76,490,572	1.3
1975	8,099,263	3,439,931	4,659,332	81,149,904	1.4
1976	15,821,301	7,729,895	8,091,406	89,241,310	1.5
1977	8,205,783	3,241,869	4,963,914	94,205,224	1.6
1978	13,040,692	5,050,167	7,990,525	102,195,749	1.7
1979	12,942,480	5,139,315	7,803,165	109,998,914	1.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1980	15,883,057	5,886,293	9,996,764	119,995,678	2.0
1981	12,637,505	4,965,983	7,671,522	127,667,200	2.2
1982	15,023,711	7,666,863	7,356,848	135,024,048	2.3
1983	15,880,214	6,312,110	9,568,104	144,592,152	2.4
1984	20,114,182	7,218,047	12,896,135	157,488,287	2.7
1985	34,539,164	13,523,897	21,015,267	178,503,554	3.0
1986	36,967,966	14,460,874	22,507,092	201,010,646	3.4
1987	39,418,939	14,968,121	24,450,818	225,461,464	3.8
1988	60,566,429	25,307,164	35,259,265	260,720,729	4.4
1989	60,015,745	23,250,045	36,765,700	297,486,429	5.0
1990	98,168,252	48,170,359	49,997,893	347,484,322	5.9
1991	58,906,478	28,794,601	30,111,877	377,596,199	6.4
1992	66,338,518	29,616,876	36,721,642	414,317,841	7.0
1993	101,007,703	46,613,668	54,394,035	468,711,876	7.9
1994	58,046,957	18,534,749	39,512,208	508,224,084	8.6
1995	90,040,414	32,744,300	57,296,114	565,520,198	9.6
1996	66,233,050	20,560,853	45,672,197	611,192,395	10.4
1997	93,120,623	36,416,904	56,703,719	667,896,114	11.3
1998	154,592,238	47,102,782	107,489,456	775,385,570	13.1
1999	112,900,048	39,566,456	73,333,592	848,719,162	14.4
2000	87,946,978	24,437,266	63,509,712	912,228,874	15.5
2001	107,759,268	32,806,601	74,952,667	987,181,541	16.7
2002	107,402,612	27,710,299	79,692,313	1,066,873,854	18.1
2003	57,921,408	18,193,331	39,728,077	1,106,601,931	18.7
2004	79,417,475	18,226,979	61,190,496	1,167,792,427	19.8
2005	94,811,048	24,540,380	70,270,668	1,238,063,095	21.0
2006	57,317,954	20,462,810	36,855,144	1,274,918,239	21.6
2007	116,787,837	27,332,252	89,455,585	1,364,373,824	23.1
2008	147,874,124	29,651,193	118,222,931	1,482,596,755	25.1
2009	126,352,617	23,648,265	102,704,352	1,585,301,107	26.9
2010	145,436,604	29,251,792	116,184,812	1,701,485,919	28.8
2011	191,262,168	41,371,555	149,890,613	1,851,376,532	31.4
2012	306,256,871	73,313,728	232,943,143	2,084,319,675	35.3
2013	256,208,631	53,946,549	202,262,082	2,286,581,757	38.7
2014	221,719,494	41,066,471	180,653,023	2,467,234,780	41.8
2015	226,108,338	35,842,711	190,265,627	2,657,500,407	45.0
2016	272,502,230	48,061,107	224,441,123	2,881,941,530	48.8
2017	242,475,598	35,356,771	207,118,827	3,089,060,357	52.3
2018	388,269,562	69,734,818	318,534,744	3,407,595,101	57.7
2019	260,994,696	36,742,868	224,251,828	3,631,846,929	61.5
2020	285,509,933	35,009,169	250,500,764	3,882,347,693	65.8
2021	333,665,880	57,338,219	276,327,661	4,158,675,354	70.4
2022	394,341,300	44,293,706	350,047,594	4,508,722,948	76.4
2023	582,043,881	54,250,034	527,793,847	5,036,516,795	85.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2024	448,514,024	22,908,480	425,605,544	5,462,122,339	92.5
2025	612,649,265	17,337,840	595,311,425	6,057,433,764	102.6
2026	176,740,716	1,273,994	175,466,722	6,232,900,486	105.6
9999	378,320,908-	48,637,467-	329,683,441-	5,903,217,045	100.0
SUBTOTAL	7,377,544,075	1,474,327,027	5,903,217,049		
NONDEPRECIABLE	33,081,428		33,081,428		
TOTAL	7,410,625,503	1,474,327,027	5,936,298,476		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,942,823	1,942,823			
	1,942,822.51	1,942,823	1,942,823			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	49,548	60,882	9,548	14.75	647
1992	84,595.17	58,963	72,451	12,144	14.78	822
	155,025.17	108,511	133,333	21,692		1,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1995	32,160.87	32,161	32,161			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	894,959	894,959			
2022	980,686.62	784,549	488,612	492,075	1.00	492,075
2023	1,565,430.54	939,258	584,963	980,468	2.00	490,234
2024	141,038.78	56,416	35,136	105,903	3.00	35,301
2025	2,405,276.34	481,055	299,597	2,105,679	4.00	526,420
2026	400,920.00	20,046	12,485	388,435	4.75	81,776
	15,691,832.42	12,479,805	11,619,274	4,072,558		1,625,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 10.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,574	1,757	1,290	11.76	110
1965	40,502.68	33,601	22,931	17,572	12.53	1,402
1966	20,825.96	17,119	11,683	9,143	12.99	704
1967	270.30	222	152	118	12.94	9
1968	13,568.76	11,018	7,519	6,050	13.43	450
1969	631.00	507	346	285	13.92	20
1970	1,609.62	1,289	880	730	13.93	52
1971	11,357.68	8,995	6,139	5,219	14.44	361
1972	19,891.30	15,682	10,702	9,189	14.49	634
1973	102.13	80	55	47	15.03	3
1974	11,058.14	8,568	5,847	5,211	15.11	345
1975	3,360.08	2,570	1,754	1,606	15.67	102
1977	2,198.00	1,648	1,125	1,073	16.36	66
1978	1,550.08	1,153	787	763	16.52	46
1979	66,916.71	49,063	33,484	33,433	17.10	1,955
1980	50,476.77	36,687	25,038	25,439	17.29	1,471
1981	175,270.37	126,195	86,124	89,146	17.50	5,094
1982	5,146.13	3,646	2,488	2,658	18.11	147
1983	23,321.00	16,346	11,156	12,165	18.35	663
1984	402.00	279	190	212	18.61	11
1985	61,463.99	42,084	28,721	32,743	18.88	1,734
1986	65,149.35	44,041	30,056	35,093	19.17	1,831
1987	194.55	130	89	106	19.48	5
1988	5,314.89	3,494	2,385	2,930	19.80	148
1989	105,571.50	67,967	46,385	59,186	20.47	2,891
1990	167,225.90	105,954	72,310	94,916	20.82	4,559
1991	515,689.12	323,079	220,490	295,199	20.87	14,145
1992	303,462.34	186,751	127,451	176,011	21.25	8,283
1993	140,489.27	84,841	57,901	82,588	21.64	3,816
1994	1,280,944.74	758,319	517,526	763,419	22.05	34,622
1995	208,091.31	120,631	82,326	125,765	22.48	5,595
1996	372,613.59	211,272	144,186	228,428	22.91	9,971
1997	26,226.70	14,603	9,966	16,261	23.08	705
1998	254,653.48	138,328	94,404	160,249	23.55	6,805
1999	142,608.54	75,853	51,767	90,842	23.76	3,823
2000	129,853.55	67,186	45,852	84,002	24.25	3,464
2001	1,161.48	587	401	760	24.50	31
2002	707,111.64	346,202	236,270	470,842	25.02	18,819
2003	1,932,009.71	919,830	627,751	1,304,259	25.31	51,531
2004	254,159.61	116,863	79,755	174,405	25.85	6,747

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	433,886	296,112	678,475	26.17	25,926
2006	499,272.53	214,687	146,516	352,757	26.51	13,307
2007	1,551,026.95	642,435	438,439	1,112,588	26.87	41,406
2008	1,232,651.52	490,349	334,646	898,006	27.25	32,954
2009	228,603.44	87,052	59,410	169,193	27.64	6,121
2010	11,303,442.33	4,105,410	2,801,795	8,501,647	28.05	303,089
2011	250,029.38	86,260	58,869	191,160	28.48	6,712
2012	328,899.24	107,287	73,220	255,679	28.92	8,841
2013	2,948,687.90	904,657	617,396	2,331,292	29.37	79,377
2014	1,358,349.72	391,205	266,983	1,091,367	29.67	36,784
2015	863,430.65	230,795	157,509	705,922	30.15	23,414
2016	1,876,787.12	463,566	316,367	1,560,420	30.49	51,178
2017	1,914,619.65	430,789	293,998	1,620,622	31.00	52,278
2018	17,474,447.65	3,550,808	2,423,299	15,051,149	31.37	479,794
2019	3,311,981.47	598,144	408,212	2,903,769	31.76	91,428
2020	5,258,970.84	826,710	564,200	4,694,771	32.17	145,936
2021	5,208,379.09	692,714	472,752	4,735,627	32.59	145,309
2022	14,305,441.54	1,544,988	1,054,399	13,251,043	33.04	401,061
2023	22,362,828.43	1,844,933	1,259,100	21,103,728	33.36	632,606
2024	12,035,825.08	674,006	459,985	11,575,840	33.71	343,395
2025	11,014,913.92	315,027	214,994	10,799,920	33.97	317,925
	123,448,676.60	22,620,965	15,444,350	108,004,327		3,432,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,805	6,477	9,402	15.37	612
1970	6,710.06	5,223	2,642	4,068	15.94	255
1995	1,715,454.62	1,106,125	559,461	1,155,994	17.08	67,681
2001	6,191.06	3,653	1,848	4,343	17.37	250
	1,744,234.47	1,127,806	570,427	1,173,807		68,798
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	6,750,019	3,414,058	20,454,467	35.50	576,182
2015	17,442.33	4,087	2,067	15,375	35.95	428
	23,885,967.54	6,754,106	3,416,125	20,469,843		576,610
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	814,311	411,866	866,086	20.50	42,248
1994	3,067.93	1,865	943	2,125	20.63	103
2001	15,048.48	8,164	4,129	10,919	21.08	518
2018	8,073.07	2,138	1,081	6,992	22.21	315
2021	3,362,441.11	615,327	311,223	3,051,218	22.32	136,703
	4,666,582.76	1,441,805	729,243	3,937,340		179,887

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	762,297	385,558	735,797	15.54	47,349
1994	85,662.97	57,840	29,255	56,408	15.39	3,665
2001	13,088.07	8,016	4,054	9,034	15.82	571
2003	7,900.11	4,688	2,371	5,529	15.76	351
	1,228,006.31	832,841	421,238	806,768		51,936
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,454,992	735,913	1,664,669	18.85	88,311
1998	52,044.11	31,185	15,773	36,271	18.73	1,937
2003	1,271.63	696	352	920	19.02	48
2007	10,970.93	5,461	2,762	8,209	19.17	428
2008	97,884.43	47,219	23,883	74,002	19.31	3,832
2012	1,059.31	443	224	835	19.44	43
2013	31,601.32	12,653	6,400	25,202	19.47	1,294
	2,595,413.00	1,552,649	785,306	1,810,107		95,893
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,268,847	641,764	1,451,698	18.85	77,013
1998	27,010.00	16,184	8,186	18,824	18.73	1,005
2015	97,145.43	34,943	17,674	79,472	19.58	4,059
	2,217,616.85	1,319,974	667,623	1,549,994		82,077

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,649,499	1,340,077	3,310,615	20.39	162,365
2014	95,817.24	34,609	17,505	78,313	21.22	3,691
2021	706,191.85	133,117	67,329	638,863	21.53	29,673
	5,452,700.81	2,817,225	1,424,910	4,027,791		195,729
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,161,640	587,540	1,761,580	23.51	74,929
2004	146,294.31	70,806	35,813	110,482	23.45	4,711
2006	10,710.36	4,905	2,481	8,229	23.67	348
2007	2,583.58	1,149	581	2,002	23.74	84
	2,508,708.44	1,238,500	626,415	1,882,293		80,072
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	393,583	199,068	1,128,810	30.86	36,578
	1,327,877.66	393,583	199,068	1,128,810		36,578
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	766,412	387,640	2,198,098	30.86	71,228
2014	2,220,406.42	620,826	314,004	1,906,402	30.92	61,656
	4,806,143.53	1,387,238	701,644	4,104,500		132,884

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	6,107	3,089	12,667	30.02	422
2013	4,835,261.20	1,433,171	724,877	4,110,385	30.86	133,195
2014	1,472,142.36	411,611	208,187	1,263,956	30.92	40,878
2017	3,006.40	671	339	2,667	31.32	85
2023	1,168.86	100	51	1,118	31.97	35
	6,327,334.60	1,851,660	936,542	5,390,793		174,615
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	4,106	2,077	9,159	36.47	251
2019	130,266.72	19,696	9,962	120,305	39.30	3,061
	141,502.72	23,802	12,039	129,464		3,312
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	1,482.68	1,483	1,483			
1894	52,660.52	52,661	52,661			
1896	2,084.75	2,085	2,085			
1897	4,876.86	4,877	4,877			
1900	272.44	272	272			
1901	5,841.82	5,842	5,842			
1904	1,656.55	1,657	1,657			
1905	4,576.49	4,576	4,576			
1906	5,412.26	5,412	5,412			
1908	6,553.43	6,553	6,553			
1909	7,477.68	7,478	7,478			
1910	12,025.18	12,025	12,025			
1911	14,042.67	14,043	14,043			
1912	1,186.63	1,187	1,187			
1915	1,030.51	1,031	1,031			
1918	30,729.07	30,729	30,729			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,285.16	3,285	3,285			
1920	5,065.81	5,066	5,066			
1921	589.43	589	589			
1922	10,583.50	10,584	10,584			
1923	7,456.73	7,457	7,457			
1924	32,859.61	32,860	32,860			
1925	142.50	142	143			
1926	487.26	487	487			
1927	863.05	863	863			
1928	3,516.76	3,517	3,517			
1929	12,727.23	12,727	12,727			
1930	4,043.81	4,044	4,044			
1931	7,583.10	7,583	7,583			
1932	4,091.51	4,092	4,092			
1933	31.03	31	31			
1934	205.04	205	205			
1935	2,181.02	2,163	1,082	1,099	0.74	1,099
1936	1,208.47	1,196	598	610	0.91	610
1937	934.92	924	462	473	1.09	434
1938	3,088.23	3,044	1,523	1,565	1.29	1,213
1939	2,936.64	2,887	1,444	1,492	1.50	995
1940	256.37	251	126	131	1.72	76
1941	426.22	417	209	218	1.96	111
1942	3,960.66	3,859	1,930	2,030	2.21	919
1943	65.66	64	32	34	2.47	14
1944	632.02	612	306	326	2.75	119
1945	1,391.94	1,342	671	721	3.03	238
1946	458.99	441	221	238	3.33	71
1947	9,849.69	9,415	4,710	5,140	3.64	1,412
1948	69,981.98	67,141	33,587	36,395	3.30	11,029
1949	2,182.09	2,083	1,042	1,140	3.65	312
1950	502.83	478	239	264	4.00	66
1951	30,036.64	28,385	14,199	15,837	4.37	3,624
1952	11,892.63	11,177	5,591	6,301	4.74	1,329
1953	28,685.21	27,013	13,513	15,172	4.52	3,357
1954	150,370.41	140,747	70,407	79,963	4.92	16,253
1955	122,038.47	113,508	56,781	65,257	5.34	12,220
1956	26,864.73	24,823	12,417	14,447	5.76	2,508
1957	15,965.08	14,761	7,384	8,581	5.63	1,524
1958	14,351.02	13,174	6,590	7,761	6.07	1,279

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,185.43	25,683	12,848	15,338	6.53	2,349
1960	22,982.96	20,933	10,472	12,511	6.46	1,937
1961	77,621.92	70,131	35,082	42,540	6.94	6,130
1962	764.70	690	345	420	6.92	61
1963	49,553.58	44,331	22,176	27,377	7.42	3,690
1964	382,895.62	339,475	169,819	213,077	7.93	26,870
1965	28,459.92	25,173	12,593	15,867	7.97	1,991
1966	68,093.98	59,650	29,839	38,255	8.49	4,506
1967	97,629.18	85,250	42,645	54,984	8.57	6,416
1968	21,632.31	18,695	9,352	12,280	9.11	1,348
1969	115,270.36	98,556	49,302	65,969	9.67	6,822
1970	58,066.48	49,426	24,725	33,342	9.79	3,406
1971	131,023.64	110,256	55,155	75,869	10.36	7,323
1972	103,200.73	86,379	43,210	59,990	10.52	5,702
1973	58,897.24	48,696	24,360	34,538	11.10	3,112
1974	124,265.86	101,451	50,750	73,516	11.69	6,289
1975	103,208.46	83,692	41,866	61,342	11.89	5,159
1976	48,283.97	38,627	19,323	28,961	12.50	2,317
1977	31,616.36	24,942	12,477	19,139	13.11	1,460
1978	90,978.06	70,745	35,390	55,589	13.73	4,049
1979	66,769.29	51,466	25,745	41,024	13.98	2,934
1980	120,180.98	91,217	45,630	74,551	14.61	5,103
1981	248,439.56	185,584	92,837	155,603	15.24	10,210
1982	213,685.47	157,016	78,546	135,140	15.88	8,510
1983	147,087.28	106,888	53,470	93,618	16.17	5,790
1984	136,432.53	97,413	48,730	87,703	16.82	5,214
1985	953,727.67	668,658	334,490	619,238	17.48	35,426
1986	216,373.69	148,865	74,468	141,905	18.14	7,823
1987	1,117,433.37	753,932	377,147	740,286	18.80	39,377
1988	354,873.27	235,991	118,052	236,821	19.14	12,373
1989	819,879.51	533,906	267,081	552,798	19.82	27,891
1990	1,926,625.32	1,227,646	614,118	1,312,507	20.50	64,025
1991	294,397.18	183,409	91,749	202,649	21.18	9,568
1992	1,848,476.34	1,124,983	562,762	1,285,714	21.87	58,789
1993	1,463,314.62	869,209	434,813	1,028,501	22.56	45,590
1994	243,427.51	140,993	70,530	172,897	23.25	7,436
1995	637,438.12	359,643	179,908	457,530	23.95	19,104
1996	992,670.64	544,976	272,619	720,052	24.64	29,223
1997	754,369.67	402,532	201,363	553,007	25.35	21,815
1998	624,669.83	323,579	161,867	462,803	26.05	17,766

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	660,921.33	331,915	166,037	494,884	26.76	18,493
2000	1,706,138.15	829,524	414,961	1,291,177	27.48	46,986
2001	794,513.61	373,421	186,800	607,713	28.19	21,558
2002	225,626.47	102,344	51,197	174,430	28.91	6,034
2003	3,783,308.96	1,653,306	827,050	2,956,259	29.63	99,772
2004	336,158.01	141,254	70,661	265,497	30.36	8,745
2005	304,164.60	122,639	61,349	242,816	31.08	7,813
2006	3,479,458.76	1,343,071	671,858	2,807,600	31.81	88,262
2007	3,816,541.06	1,406,777	703,727	3,112,814	32.55	95,632
2008	1,100,189.00	386,166	193,176	907,013	33.28	27,254
2009	18,910.36	6,301	3,152	15,758	34.02	463
2010	215,150.60	67,815	33,924	181,227	34.76	5,214
2011	497,543.40	147,770	73,921	423,623	35.51	11,930
2012	574,162.28	159,158	79,617	494,545	36.51	13,545
2013	3,315,957.15	857,838	429,125	2,886,832	37.25	77,499
2014	1,855,342.43	445,282	222,748	1,632,594	38.00	42,963
2015	816,045.29	180,428	90,257	725,788	38.75	18,730
2016	3,078,578.01	621,873	311,086	2,767,492	39.50	70,063
2017	596,454.65	108,972	54,512	541,942	40.26	13,461
2018	2,924,830.20	477,332	238,781	2,686,049	41.02	65,481
2019	142,272.05	20,316	10,163	132,109	42.02	3,144
2020	2,322,098.42	285,618	142,878	2,179,221	42.78	50,940
2021	6,088,150.85	627,080	313,691	5,774,460	43.54	132,624
2022	782,958.60	64,829	32,430	750,529	44.31	16,938
2023	9,740,769.56	610,746	305,520	9,435,250	44.85	210,373
2024	2,908,519.77	122,158	61,108	2,847,411	45.62	62,416
2025	13,936,240.07	296,842	148,492	13,787,748	45.95	300,060
2026	1,139,080.99	6,151	3,077	1,136,004	46.05	24,669
9999	2,105,906.27-	563,153-	284,834-	1,821,072-		54,393-
	80,622,783.96	21,559,808	10,904,625	69,718,159		2,082,385
	137,524,872.65	42,300,997	21,395,205	116,129,669		3,760,776
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.9	2.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,282	16,564	2,855	12.52	228
1962	587.00	488	496	91	12.92	7
1964	398.22	328	334	65	13.19	5
1967	22,777.88	18,277	18,593	4,185	14.53	288
1969	88,648.46	70,236	71,452	17,197	14.94	1,151
1970	9.00	7	7	2	15.43	
1972	2,625.00	2,027	2,062	563	15.93	35
1975	162.19	122	124	38	16.57	2
1976	1,253.00	940	956	297	16.67	18
1979	8,573.73	6,246	6,354	2,220	17.52	127
1980	0.44		0			
1981	5,147.00	3,660	3,723	1,424	18.29	78
1982	183.99	130	132	52	18.50	3
1983	27,252.76	18,984	19,313	7,940	18.73	424
1986	2,413.79	1,622	1,650	764	19.52	39
1987	38,000.00	25,194	25,630	12,370	19.82	624
1989	3,521.45	2,267	2,306	1,215	20.47	59
1995	4,585.62	2,687	2,734	1,852	21.91	85
1996	148,493.86	85,532	87,012	61,482	22.08	2,785
1997	1,174.41	661	672	502	22.55	22
1998	34,779.35	19,184	19,516	15,263	22.76	671
2000	66,447.94	35,071	35,678	30,770	23.26	1,323
2001	7,081.23	3,647	3,710	3,371	23.54	143
2002	174,276.54	87,417	88,930	85,347	23.85	3,578
2003	61,863.96	30,165	30,687	31,177	24.17	1,290
2005	40,107.45	18,445	18,764	21,343	24.66	865
2006	577,744.83	257,674	262,134	315,611	24.84	12,706
2007	36,412.64	15,636	15,907	20,506	25.25	812
2008	7,024.74	2,908	2,958	4,066	25.48	160
2009	59,229.01	23,561	23,969	35,260	25.74	1,370
2010	2,144.76	817	831	1,314	26.02	50
2011	87,207.23	31,656	32,204	55,003	26.32	2,090
2012	5,665,980.92	1,959,296	1,993,206	3,672,775	26.49	138,648
2013	126,807.08	41,377	42,093	84,714	26.84	3,156
2014	88,273.55	27,012	27,480	60,794	27.22	2,233
2017	1,306,365.52	317,447	322,941	983,424	28.04	35,072
2018	51,403.47	11,309	11,505	39,899	28.36	1,407

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	1,692,328	1,721,618	16,895,857	30.00	563,195
2024	339,299.95	21,037	21,401	317,899	30.26	10,506
2025	385,591.65	12,185	12,396	373,196	30.65	12,176
	28,110,742.32	4,863,862	4,948,043	23,162,699		797,431
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,486	65,602	254	2.17	117
1928	713.20	692	704	9	3.01	3
1938	1,127.93	1,052	1,070	58	6.34	9
1953	7,303.01	6,397	6,508	795	10.33	77
1954	63,503.27	55,324	56,282	7,222	10.64	679
1955	11,789.91	10,212	10,389	1,401	10.97	128
1958	1,894.04	1,610	1,638	256	12.00	21
1961	6,679.68	5,601	5,698	982	12.52	78
1962	306.00	255	259	47	12.92	4
1963	541.00	446	454	87	13.34	7
1965	321.42	263	268	54	13.63	4
1966	438.31	355	361	77	14.07	5
1969	941.98	746	759	183	14.94	12
1973	503.00	387	394	109	15.97	7
1975	27,418.68	20,696	21,054	6,364	16.57	384
1976	340.00	255	259	81	16.67	5
1977	1,330.30	984	1,001	329	17.23	19
1979	6,592.08	4,802	4,885	1,707	17.52	97
1980	1,168.00	844	859	309	17.69	17
1981	249.00	177	180	69	18.29	4
1982	180.14	127	129	51	18.50	3
1984	3,590.63	2,473	2,516	1,075	18.98	57
1985	123,865.79	84,303	85,762	38,104	19.24	1,980
1986	53,900.85	36,221	36,848	17,053	19.52	874
1987	835.29	554	564	272	19.82	14
1988	3,086.01	2,029	2,064	1,022	19.80	52

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	72,958	74,221	38,456	20.14	1,909
1991	168,795.55	106,341	108,182	60,614	20.56	2,948
1995	370.12	218	222	148	21.63	7
1996	13,940.61	8,030	8,169	5,772	22.08	261
1997	41,038.76	23,207	23,609	17,430	22.28	782
2002	76,925.72	38,955	39,629	37,296	23.39	1,595
2003	36,076.00	17,757	18,064	18,012	23.73	759
2005	377,900.56	175,384	178,420	199,481	24.25	8,226
2006	389,936.20	175,471	178,508	211,428	24.44	8,651
2007	85,765.52	37,154	37,797	47,968	24.86	1,930
2008	105,093.21	43,887	44,647	60,447	25.10	2,408
2009	71,161.85	28,550	29,044	42,118	25.37	1,660
2010	5,973.99	2,294	2,334	3,640	25.67	142
2011	50,433.38	18,534	18,855	31,579	25.82	1,223
2012	12,866,932.76	4,485,413	4,563,053	8,303,880	26.16	317,427
2013	131,156.68	43,308	44,058	87,099	26.37	3,303
2014	1,581,299.96	489,570	498,044	1,083,256	26.76	40,480
2016	154,511.18	41,409	42,126	112,385	27.31	4,115
2017	1,000,282.18	246,670	250,940	749,342	27.50	27,249
2018	2,210.78	493	502	1,709	27.84	61
2019	96,411.39	19,234	19,567	76,844	28.09	2,736
2022	716,528.69	86,843	88,346	628,182	29.00	21,661
2023	9,213,797.83	854,119	868,903	8,344,894	29.36	284,227
2024	435,848.62	27,546	28,023	407,826	29.65	13,755
2025	1,895,087.18	61,022	62,078	1,833,009	30.06	60,978
	30,015,501.95	7,406,529	7,534,717	22,480,785		813,150
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	42	43	1	4.00	
1984	41,078.07	27,950	28,434	12,644	19.73	641
1992	5,051,531.77	3,057,187	3,110,099	1,941,432	22.18	87,531
1995	8,866.38	5,085	5,173	3,693	23.05	160
1996	2,162.87	1,213	1,234	929	23.48	40

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,480	2,523	2,187	24.28	90
2001	236,919.02	118,460	120,510	116,409	25.00	4,656
2006	49,418.53	21,151	21,517	27,901	26.73	1,044
2010	7,202.92	2,616	2,661	4,542	28.05	162
2011	65,485.64	22,691	23,084	42,402	28.29	1,499
2012	3,766,871.07	1,234,027	1,255,385	2,511,486	28.74	87,386
2013	166,659.20	51,564	52,456	114,203	29.02	3,935
2014	237,415.86	68,661	69,849	167,567	29.49	5,682
2015	34,086.88	9,186	9,345	24,742	29.82	830
2016	152,442.65	37,958	38,615	113,828	30.16	3,774
2017	164,504.71	37,458	38,106	126,398	30.53	4,140
2018	24,911.72	5,122	5,211	19,701	30.91	637
2021	2,247,769.68	302,325	307,557	1,940,212	32.17	60,311
2022	3,463,116.69	378,172	384,717	3,078,399	32.63	94,343
2023	0.04		0			
2025	496,238.96	14,192	14,438	481,801	33.97	14,183
	16,221,437.06	5,397,540	5,490,958	10,730,479		371,044
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,452	7,550			
1953	44.66	39	40	5	10.33	
1990	3,174,965.67	2,148,817	2,186,065	988,900	17.19	57,528
1995	10,224.61	6,466	6,578	3,647	18.02	202
2006	66,480.93	33,373	33,951	32,529	19.84	1,640
2007	1,592.33	778	791	801	19.91	40
2009	1,945.08	886	901	1,044	20.31	51
2013	13,302.91	5,102	5,190	8,112	20.90	388

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CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	13	13	31	21.49	1
2018	2,722.48	736	749	1,974	21.59	91
2023	3,111.84	368	374	2,737	22.38	122
	3,283,631.48	2,205,676	2,243,851	1,039,780		60,063
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,510,784	1,536,931	695,314	17.19	40,449
1991	14,802.97	9,896	10,067	4,736	17.36	273
1992	3,782.38	2,495	2,538	1,244	17.55	71
1994	5,692.25	3,643	3,706	1,986	18.00	110
1997	5,455.32	3,338	3,396	2,060	18.39	112
1998	18,465.92	11,116	11,308	7,158	18.51	387
1999	2,277.11	1,346	1,369	908	18.66	49
2003	17,373.38	9,430	9,593	7,780	19.37	402
2006	53,490.76	26,852	27,317	26,174	19.84	1,319
2007	70,346.66	34,350	34,945	35,402	19.91	1,778
2008	47,309.49	22,396	22,784	24,526	20.02	1,225
2009	28,023.69	12,768	12,989	15,035	20.31	740
2010	4,824.82	2,123	2,160	2,665	20.36	131
2012	30,878.01	12,450	12,665	18,213	20.72	879
2014	46,182.39	16,792	17,083	29,100	21.00	1,386
2015	54,662.81	18,700	19,024	35,639	21.15	1,685
2016	58,953.74	18,806	19,131	39,822	21.35	1,865
2018	11,872.00	3,210	3,266	8,606	21.59	399
	2,706,639.12	1,720,495	1,750,272	956,367		53,260

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SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,792,556	5,892,810	2,665,931	17.19	155,086
1991	128,443.97	85,865	87,351	41,093	17.36	2,367
1992	466.64	308	313	153	17.55	9
1993	60.06	39	40	20	17.76	1
1994	6,187.92	3,960	4,029	2,159	18.00	120
1995	10,098.00	6,386	6,497	3,601	18.02	200
1996	225,291.34	139,906	142,327	82,964	18.31	4,531
1997	6,216.61	3,804	3,870	2,347	18.39	128
1999	25,313.12	14,968	15,227	10,086	18.66	541
2001	546.72	310	315	231	19.05	12
2002	58,250.92	32,434	32,995	25,256	19.10	1,322
2003	52,345.16	28,413	28,905	23,440	19.37	1,210
2004	3,862.28	2,048	2,083	1,779	19.49	91
2005	274,383.89	141,747	144,200	130,184	19.65	6,625
2006	6,859.58	3,444	3,504	3,356	19.84	169
2007	40,441.40	19,748	20,090	20,352	19.91	1,022
2008	13,461.17	6,373	6,483	6,978	20.02	349
2009	1,610.17	734	747	863	20.31	42
2010	8,990.99	3,956	4,024	4,967	20.36	244
2011	109,155.82	46,009	46,805	62,351	20.59	3,028
2012	124,937.89	50,375	51,247	73,691	20.72	3,557
2013	21,316.66	8,175	8,316	13,000	20.90	622
2014	5,310.00	1,931	1,964	3,346	21.00	159
2017	3,575,716.70	1,055,552	1,073,821	2,501,896	21.49	116,421
2018	1,029,586.48	278,400	283,218	746,368	21.59	34,570
2019	17,498.43	4,250	4,324	13,175	21.82	604
2020	31,583.35	6,784	6,901	24,682	21.93	1,125
2022	11,156.39	1,700	1,729	9,427	22.25	424
2023	3,033,402.13	358,548	364,754	2,668,649	22.38	119,243
2024	5,422.97	441	449	4,974	22.57	220
	17,386,658.27	8,099,164	8,239,340	9,147,318		454,042

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BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,926,567	2,977,218	1,346,905	17.19	78,354
1991	88,970.52	59,477	60,506	28,464	17.36	1,640
1992	72.69	48	49	24	17.55	1
1998	3,431.58	2,066	2,102	1,330	18.51	72
1999	152.98	90	92	61	18.66	3
2003	7,790.06	4,228	4,301	3,489	19.37	180
2005	30,165.72	15,584	15,854	14,312	19.65	728
2007	10,504.73	5,129	5,218	5,287	19.91	266
2008	55,175.44	26,120	26,572	28,603	20.02	1,429
2009	61,266.05	27,913	28,396	32,870	20.31	1,618
2010	8,619.41	3,793	3,859	4,761	20.36	234
2011	5,098.68	2,149	2,186	2,912	20.59	141
2012	56,670.09	22,849	23,244	33,426	20.72	1,613
2013	1,247.32	478	486	761	20.90	36
2014	42,913.80	15,603	15,873	27,041	21.00	1,288
2015	10,206.09	3,492	3,552	6,654	21.15	315
2016	8,246.29	2,631	2,677	5,570	21.35	261
2017	7,772.90	2,295	2,335	5,438	21.49	253
2018	7,323.77	1,980	2,014	5,310	21.59	246
2019	648.49	158	161	488	21.82	22
2023	96,433.20	11,398	11,595	84,838	22.38	3,791
2025	91,490.00	3,861	3,928	87,562	22.70	3,857
	4,918,323.47	3,137,909	3,192,218	1,726,105		96,348
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,282,567	4,356,687	1,735,158	16.05	108,110
1989	236,127.92	164,251	167,094	69,034	16.19	4,264
1991	9,200.90	6,247	6,355	2,846	16.55	172
1992	3,913.79	2,621	2,666	1,247	16.76	74
1994	2,637.07	1,721	1,751	886	17.02	52
1998	19,882.52	12,248	12,460	7,423	17.45	425
1999	5,954.90	3,602	3,664	2,291	17.64	130
2001	3,606.32	2,101	2,137	1,469	17.92	82

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NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	444	452	326	18.02	18
2003	16,530.05	9,239	9,399	7,131	18.15	393
2006	33,459.15	17,332	17,632	15,827	18.61	850
2007	14,693.32	7,398	7,526	7,167	18.74	382
2008	59,130.68	28,844	29,343	29,787	18.90	1,576
2009	26,211.66	12,388	12,602	13,609	18.97	717
2010	1,810.10	825	839	971	19.09	51
2012	509,430.90	213,961	217,664	291,767	19.33	15,094
2014	96,480.80	36,586	37,219	59,262	19.65	3,016
2015	14,209.06	5,080	5,168	9,041	19.77	457
2016	100,151.34	33,551	34,132	66,020	19.85	3,326
2022	18,429.84	2,993	3,045	15,385	20.63	746
2023	34,699.94	4,372	4,448	30,252	20.81	1,454
	7,299,183.11	4,848,371	4,932,284	2,366,899		141,389
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,262,007	3,318,464	1,704,645	18.36	92,846
1993	73,596.13	47,116	47,931	25,665	18.55	1,384
1995	197.94	123	125	73	19.00	4
1999	13,626.50	7,873	8,009	5,617	19.73	285
2004	11,303.55	5,844	5,945	5,358	20.55	261
2006	99,797.96	48,701	49,544	50,254	20.98	2,395
2007	13,173.73	6,232	6,340	6,834	21.16	323
2008	22,812.23	10,471	10,652	12,160	21.22	573
2009	19,356.65	8,556	8,704	10,653	21.46	496
2010	2,858.04	1,216	1,237	1,621	21.59	75
2011	22,252.17	9,079	9,236	13,016	21.76	598
2014	3,545.66	1,238	1,259	2,286	22.36	102
2015	2,868.40	943	959	1,909	22.44	85
2016	10,676.66	3,267	3,324	7,353	22.68	324

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CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	3,666	3,729	10,500	23.06	455
2020	3,879.66	791	805	3,075	23.41	131
2023	754,828.21	84,012	85,466	669,362	23.95	27,948
	6,092,112.73	3,501,135	3,561,731	2,530,382		128,285
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,379,948	5,473,061	3,018,019	19.08	158,177
1994	18,958.58	11,830	12,035	6,924	19.28	359
1995	7,662.39	4,703	4,784	2,878	19.51	148
1997	45,655.10	27,142	27,612	18,043	19.78	912
1998	3,202.38	1,874	1,906	1,296	19.85	65
2001	5,100.00	2,805	2,854	2,246	20.45	110
2002	3,150.51	1,694	1,723	1,427	20.64	69
2004	17,119.10	8,738	8,889	8,230	21.10	390
2005	299,398.81	149,011	151,590	147,809	21.19	6,975
2006	93,193.36	44,919	45,696	47,497	21.49	2,210
2007	11,733.64	5,484	5,579	6,155	21.65	284
2008	23,658.89	10,689	10,874	12,785	21.84	585
2009	10,169.23	4,426	4,503	5,667	22.06	257
2010	16,080.19	6,741	6,858	9,223	22.17	416
2011	77,289.61	31,070	31,608	45,682	22.31	2,048
2012	123,725.49	47,461	48,282	75,443	22.50	3,353
2013	2,077.72	756	769	1,309	22.71	58
2014	40,488.30	13,896	14,137	26,352	22.97	1,147
2020	10,209.09	2,034	2,069	8,140	24.12	337
2023	47,319.25	5,125	5,214	42,106	24.70	1,705
2024	12,646.32	941	957	11,689	24.88	470
	9,359,917.63	5,761,287	5,861,000	3,498,918		180,075

PENNSYLVANIA-AMERICAN WATER COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,729,318	5,828,478	3,214,006	19.08	168,449
1994	557,586.68	347,934	353,956	203,631	19.28	10,562
1995	50,819.95	31,193	31,733	19,087	19.51	978
1998	1,099.27	643	654	445	19.85	22
2002	1,956.80	1,052	1,070	887	20.64	43
2003	5,173.10	2,713	2,760	2,413	20.86	116
2005	2,174.91	1,082	1,101	1,074	21.19	51
2006	42,567.05	20,517	20,872	21,695	21.49	1,010
2007	1,179.60	551	561	619	21.65	29
2008	34,000.57	15,361	15,627	18,374	21.84	841
2009	5,827.62	2,536	2,580	3,248	22.06	147
2010	15,084.17	6,323	6,432	8,652	22.17	390
2011	95,761.95	38,496	39,162	56,600	22.31	2,537
2013	64,674.64	23,542	23,949	40,725	22.71	1,793
2014	89,233.91	30,625	31,155	58,079	22.97	2,528
2015	9,260.45	2,985	3,037	6,224	23.13	269
2016	8,689.72	2,607	2,652	6,038	23.33	259
2018	716,495.48	180,557	183,682	532,813	23.75	22,434
2019	11,862.12	2,690	2,737	9,126	23.86	382
2020	3,420.65	681	693	2,728	24.12	113
2021	4,578.80	781	795	3,784	24.33	156
	10,763,931.60	6,442,187	6,553,685	4,210,247		213,109
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,816	2,865	1,612	20.05	80
1994	3,778.23	2,297	2,337	1,441	20.63	70
1997	5,380,013.15	3,104,806	3,158,542	2,221,471	21.25	104,540
1998	59,981.89	33,926	34,513	25,469	21.50	1,185
2000	74,588.87	40,532	41,234	33,355	21.85	1,527
2001	2,023,509.89	1,072,460	1,091,022	932,488	22.17	42,061
2002	58,091.88	29,975	30,494	27,598	22.51	1,226
2003	86,104.25	43,371	44,122	41,983	22.66	1,853
2004	98,144.99	48,150	48,983	49,162	22.84	2,152

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	67	68	72	23.05	3
2006	1,204,036.32	556,265	565,893	638,144	23.29	27,400
2007	45,348.29	20,248	20,598	24,750	23.55	1,051
2009	102,333.83	42,448	43,183	59,151	23.98	2,467
2010	13,901.29	5,516	5,611	8,290	24.32	341
2011	28,104.08	10,665	10,850	17,254	24.53	703
2012	365,613.30	132,060	134,346	231,268	24.76	9,340
2013	21,001.51	7,180	7,304	13,697	25.02	547
2014	69.14	22	22	47	25.17	2
2015	67,794.34	20,433	20,787	47,008	25.50	1,843
2016	1,019,886.77	285,568	290,510	729,376	25.71	28,369
2017	39,341.57	10,127	10,302	29,039	25.97	1,118
2018	83,707.68	19,554	19,892	63,815	26.25	2,431
2019	1,119.07	234	238	881	26.44	33
2020	97,321.04	17,868	18,177	79,144	26.68	2,966
2021	3,141,834.05	491,697	500,207	2,641,627	26.95	98,020
2022	181,172.93	23,190	23,591	157,582	27.25	5,783
2023	58,824.09	5,788	5,888	52,936	27.49	1,926
2024	51,084.83	3,433	3,492	47,592	27.76	1,714
2025	3,181.53	110	112	3,070	27.99	110
	14,314,505.80	6,030,806	6,135,184	8,179,322		340,861
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,800,601	2,849,072	2,285,876	22.50	101,594
2001	8,125.96	4,246	4,319	3,806	22.85	167
2005	45,477.20	21,297	21,666	23,812	23.84	999
2006	30,782.70	13,975	14,217	16,566	24.05	689
2007	7,211.16	3,151	3,206	4,006	24.48	164
2008	52,738.44	22,213	22,597	30,141	24.74	1,218
2009	25,684.93	10,436	10,617	15,068	24.84	607
2010	2,533.46	985	1,002	1,531	25.15	61
2011	38,290.79	14,187	14,433	23,858	25.49	936
2012	15,722.39	5,547	5,643	10,079	25.68	392

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,101	1,120	2,175	25.91	84
2015	2,369.82	696	708	1,662	26.45	63
2016	9,027.44	2,455	2,497	6,530	26.76	244
2022	35,020.59	4,315	4,390	30,631	28.47	1,076
2023	13,743.20	1,299	1,321	12,422	28.75	432
	5,424,972.09	2,906,504	2,956,808	2,468,164		108,726
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,850,203.80	981,348	998,333	851,871	23.02	37,006
2001	3,389,239.10	1,753,931	1,784,287	1,604,952	23.31	68,853
2003	1,461.84	720	732	729	23.73	31
2004	162,172.16	77,421	78,761	83,411	24.08	3,464
2005	18,684.38	8,671	8,821	9,863	24.25	407
2006	278,537.66	125,342	127,511	151,026	24.44	6,179
2007	44,604.74	19,323	19,657	24,947	24.86	1,003
2008	216,441.67	90,386	91,950	124,491	25.10	4,960
2014	30,329.96	9,390	9,553	20,777	26.76	776
2015	148,035.61	42,827	43,568	104,467	27.02	3,866
2018	28,709.77	6,408	6,519	22,191	27.84	797
2019	22,447.21	4,478	4,556	17,892	28.09	637
2021	169,964.29	25,155	25,590	144,374	28.78	5,016
2023	3,855,586.97	357,413	363,599	3,491,988	29.36	118,937
2025	10,332,234.92	332,698	338,456	9,993,779	30.06	332,461
2026	391,609.35	3,211	3,267	388,343	30.24	12,842
	20,940,263.43	3,838,722	3,905,161	17,035,102		597,235

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ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,316,756	2,356,853	671,587	15.36	43,723
1985	5,833.47	4,138	4,210	1,624	16.80	97
1991	23,116.00	15,291	15,556	7,560	17.91	422
1996	6,671.00	4,103	4,174	2,497	18.78	133
2000	119,415.68	68,306	69,488	49,927	19.45	2,567
2002	373,803.03	205,442	208,998	164,805	19.67	8,378
2006	428,360.75	212,467	216,144	212,216	20.32	10,444
2007	15,986.12	7,685	7,818	8,168	20.53	398
2011	13,009,470.90	5,385,921	5,479,138	7,530,333	21.23	354,702
2013	228,674.96	86,210	87,702	140,973	21.48	6,563
2014	32,558.55	11,604	11,805	20,754	21.67	958
2018	3,850.44	1,017	1,035	2,816	22.30	126
2019	4,599.43	1,091	1,110	3,490	22.50	155
2020	24,494.60	5,129	5,218	19,277	22.65	851
2022	5,112,027.45	756,580	769,674	4,342,353	23.03	188,552
	22,417,302.18	9,081,740	9,238,922	13,178,380		618,069
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	380	387	43	9.75	4
1960	45.00	38	39	6	12.12	
1970	349.00	276	281	68	14.92	5
1975	41,890.00	32,046	32,601	9,289	15.67	593
1976	12,586.04	9,502	9,666	2,920	16.23	180
1977	48,491.99	36,354	36,983	11,509	16.36	703
1978	89.00	66	67	22	16.52	1
1979	1,797.00	1,326	1,349	448	16.69	27
1980	9,400.42	6,875	6,994	2,406	16.89	142
1983	3,194.00	2,266	2,305	889	17.61	50
1985	30.00	21	21	9	18.17	
1988	9,287.67	6,212	6,320	2,968	18.82	158
1989	2,360.00	1,563	1,590	770	18.87	41
1991	4,553.00	2,932	2,983	1,570	19.35	81
1992	72,215.50	45,915	46,710	25,506	19.48	1,309

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1995	4,258,824.56	2,574,459	2,619,017	1,639,808	20.28	80,858
1996	7,506.00	4,481	4,559	2,947	20.25	146
1997	7,826.00	4,584	4,663	3,163	20.50	154
1998	541.00	311	316	225	20.78	11
2007	2,222.54	1,013	1,031	1,192	22.67	53
2008	360,111.32	158,809	161,558	198,554	22.82	8,701
2009	6,280.49	2,669	2,715	3,565	23.00	155
2011	12,316.24	4,803	4,886	7,430	23.46	317
2013	17,236.87	6,073	6,178	11,059	23.90	463
2021	2,341,016.68	381,586	388,190	1,952,826	25.67	76,074
	7,220,600.16	3,284,560	3,341,408	3,879,192		170,226
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	4,995,340	5,081,797	5,260,522	24.62	213,669
2004	1,073,637.95	503,107	511,815	561,823	24.95	22,518
2005	51,929.31	23,555	23,963	27,967	25.30	1,105
2008	4,901.24	2,003	2,038	2,864	26.05	110
2009	3,997.32	1,563	1,590	2,407	26.48	91
2010	15,074.97	5,644	5,742	9,333	26.74	349
2012	25,964.22	8,797	8,949	17,015	27.32	623
2013	22,045.21	7,050	7,172	14,873	27.65	538
2015	4,722.08	1,319	1,342	3,380	28.37	119
2017	63,675.57	15,072	15,333	48,343	29.02	1,666
2018	7,287.53	1,562	1,589	5,698	29.31	194
2023	3,225,636.74	284,501	289,425	2,936,212	31.01	94,686
	14,841,191.78	5,849,513	5,950,754	8,890,438		335,668

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WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	17,766	18,073	7,749	19.50	397
1987	6,134.90	4,020	4,090	2,045	20.52	100
1991	10,580.66	6,518	6,631	3,950	21.82	181
1997	3,934.06	2,168	2,206	1,729	23.63	73
2001	120,714.68	60,659	61,709	59,006	24.75	2,384
2006	13,208,234.78	5,679,541	5,777,839	7,430,395	26.51	280,286
2007	3,389,546.02	1,410,390	1,434,800	1,954,746	26.66	73,321
2008	20,115.84	8,038	8,177	11,939	27.05	441
2009	21,160.91	8,094	8,234	12,927	27.44	471
2011	68,339.41	23,782	24,194	44,146	28.10	1,571
2013	109,213.87	33,933	34,520	74,694	28.84	2,590
2014	156,113.00	45,523	46,311	109,802	29.15	3,767
2015	8,725.59	2,371	2,412	6,314	29.49	214
2016	67,448.35	16,930	17,223	50,225	29.84	1,683
2017	186,670.82	42,841	43,582	143,088	30.22	4,735
2018	201,042.48	41,656	42,377	158,666	30.61	5,183
2019	35,185.25	6,478	6,590	28,595	31.02	922
2021	2,916,034.44	396,581	403,445	2,512,590	31.76	79,112
2022	1,293,673.16	143,339	145,820	1,147,853	32.10	35,759
2023	122,883.76	10,359	10,538	112,345	32.59	3,447
2025	328,066.51	9,514	9,679	318,388	33.48	9,510
	22,299,640.86	7,970,501	8,108,450	14,191,191		506,147
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	8,359,643	8,504,328	17,800,401	30.05	592,359
	26,304,729.23	8,359,643	8,504,328	17,800,401		592,359

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ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	9,137	9,295	5,795	22.80	254
2003	1,684.82	771	784	900	27.25	33
2018	34,383,014.92	6,519,020	6,631,848	27,751,167	34.19	811,675
2019	1,001,606.74	168,270	171,182	830,424	34.67	23,952
2023	81,537.58	6,115	6,221	75,317	37.00	2,036
	35,482,934.66	6,703,313	6,819,331	28,663,604		837,950
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	2,095,418.02	397,291	404,167	1,691,251	34.19	49,466
2019	11,354.10	1,907	1,940	9,414	34.67	272
2020	36,167.74	5,273	5,364	30,803	35.15	876
2025	2,475,391.82	63,122	64,214	2,411,177	38.22	63,087
2026	391,609.35	2,506	2,549	389,060	38.66	10,064
	5,009,941.03	470,099	478,235	4,531,706		123,765
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	1,129,736	1,149,289	6,588,631	29.25	225,252
	7,737,920.32	1,129,736	1,149,289	6,588,631		225,252

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YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	1,114,832	1,134,127	5,989,401	26.95	222,241
2024	213,389.94	14,340	14,588	198,802	27.76	7,161
	7,336,917.56	1,129,172	1,148,715	6,188,203		229,402
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	343,959	349,912	3,549,848	31.01	114,474
	3,899,760.31	343,959	349,912	3,549,848		114,474
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,319,379.94	5,157,878	5,247,148	1,072,232	11.94	89,802
2010	4,853,857.29	2,469,643	2,512,386	2,341,471	15.45	151,552
2014	8,077.95	3,490	3,550	4,528	15.78	287
2017	1,948,288.75	701,384	713,523	1,234,766	16.00	77,173
2019	2,023.00	612	623	1,400	16.15	87
2020	49,350.99	13,325	13,556	35,795	16.22	2,207
2022	108,800.94	21,325	21,694	87,107	16.41	5,308
2024	3,365,671.53	363,493	369,784	2,995,887	16.52	181,349
2025	1,537,546.23	87,333	88,845	1,448,702	16.61	87,219
2026	435,120.89	6,440	6,551	428,569	16.64	25,755
	18,628,117.51	8,824,923	8,977,660	9,650,458		620,739

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	11,836,116.77	1,344,583	1,367,854	10,468,263	31.21	335,414
2023	57,821.12	5,013	5,100	52,721	31.60	1,668
2025	4,547,700.83	136,431	138,792	4,408,909	32.33	136,372
2026	348,096.78	2,646	2,692	345,405	32.64	10,582
	16,789,735.50	1,488,673	1,514,438	15,275,298		484,036
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	446.62	416	423	23	5.64	4
1951	2,577.02	2,377	2,418	159	6.30	25
1952	300.47	276	281	20	6.65	3
1953	974.80	890	905	69	7.00	10
1954	520.58	472	480	40	7.37	5
1955	39.08	36	37	2	7.12	
1956	36.69	33	34	3	7.52	
1957	205.83	185	188	18	7.92	2
1958	544.82	485	493	51	8.34	6
1959	50.43	45	46	5	8.76	1
1960	2,017.84	1,771	1,802	216	9.19	24
1961	243.49	214	218	26	9.07	3
1962	344.32	300	305	39	9.53	4
1963	536.36	463	471	65	9.99	7
1964	159.18	136	138	21	10.46	2
1965	137.84	117	119	19	10.94	2
1966	380.32	319	325	56	11.43	5
1967	15.71	13	13	2	11.42	
1968	17.41	14	14	3	11.93	
1969	6,762.47	5,551	5,647	1,115	12.44	90
1970	138.48	112	114	25	12.97	2
1971	1,630.35	1,309	1,332	299	13.49	22
1972	962,126.16	763,736	776,954	185,172	14.03	13,198
1973	8,355.39	6,554	6,667	1,688	14.57	116
1974	7,440.58	5,765	5,865	1,576	15.11	104
1975	201,596.47	154,221	156,890	44,706	15.67	2,853
1976	35,465.34	26,776	27,239	8,226	16.23	507

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1977	1,228.15	915	931	297	16.79	18
1978	2,600.12	1,910	1,943	657	17.36	38
1979	9,855.41	7,133	7,256	2,599	17.94	145
1980	629.29	452	460	169	18.10	9
1981	22,803.05	16,110	16,389	6,414	18.69	343
1982	374,615.12	258,784	263,263	111,352	19.69	5,655
1983	79,765.79	54,193	55,131	24,635	20.29	1,214
1984	17,275.34	11,536	11,736	5,540	20.89	265
1985	412,588.82	270,658	275,342	137,246	21.50	6,384
1986	15,368.94	9,898	10,069	5,300	22.11	240
1987	24,135.30	15,249	15,513	8,622	22.73	379
1988	973,270.83	602,844	613,278	359,993	23.35	15,417
1989	2,262,509.73	1,372,891	1,396,652	865,857	23.98	36,107
1990	912,456.95	541,999	551,380	361,077	24.61	14,672
1991	1,035,512.97	601,633	612,046	423,467	25.24	16,778
1992	10,771.18	6,116	6,222	4,549	25.88	176
1993	1,529.61	848	863	667	26.52	25
1994	905,652.58	489,777	498,254	407,399	27.17	14,994
1995	1,301,863.40	686,082	697,956	603,907	27.82	21,708
1996	484,596.19	247,144	251,421	233,175	28.82	8,091
1997	1,619,429.21	803,075	816,974	802,455	29.48	27,220
1998	591,712.08	284,969	289,901	301,811	30.14	10,014
1999	1,757,798.37	821,068	835,279	922,520	30.80	29,952
2000	12,737.39	5,762	5,862	6,876	31.47	218
2001	2,026,207.14	886,466	901,809	1,124,399	32.14	34,984
2002	320,694.02	134,691	137,022	183,672	33.14	5,542
2003	406,414.68	164,517	167,364	239,050	33.82	7,068
2004	325,042.96	126,572	128,763	196,280	34.50	5,689
2005	87,900.88	32,857	33,426	54,475	35.18	1,548
2006	18,595.92	6,620	6,735	11,861	36.18	328
2007	247,516.17	84,180	85,637	161,879	36.87	4,391
2008	104,354.23	33,811	34,396	69,958	37.56	1,863
2009	752,094.33	231,419	235,424	516,670	38.25	13,508
2010	704,043.34	203,891	207,420	496,623	39.25	12,653
2011	2,017,071.77	550,661	560,192	1,456,880	39.95	36,468
2012	2,624,053.64	672,283	683,919	1,940,135	40.64	47,740
2013	3,123,751.82	747,201	760,133	2,363,619	41.35	57,161
2014	3,755,244.64	829,158	843,509	2,911,736	42.35	68,754
2015	426,184.87	86,729	88,230	337,955	43.05	7,850
2016	1,488,060.01	276,779	281,569	1,206,491	43.76	27,571

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2017	2,198,162.59	367,972	374,341	1,823,822	44.76	40,747
2018	1,947,409.34	291,332	296,374	1,651,035	45.48	36,302
2019	1,886,357.37	248,245	252,542	1,633,816	46.19	35,372
2020	3,467,648.65	393,231	400,037	3,067,612	46.91	65,394
2021	2,982,556.47	283,343	288,247	2,694,310	47.63	56,567
2022	7,493,562.12	569,511	579,368	6,914,194	48.63	142,180
2023	10,965,940.51	631,638	642,570	10,323,370	49.08	210,338
2024	1,822,402.35	70,345	71,562	1,750,840	49.81	35,150
2025	9,732,611.37	189,786	193,071	9,539,541	50.28	189,728
2026	1,152,992.81	5,765	5,865	1,147,128	50.25	22,828
9999	169,605.01-	36,092-	36,717-	132,888-		3,107-
	75,971,038.86	16,166,543	16,446,346	59,524,693		1,391,674
	440,777,650.02	136,962,562	139,333,040	301,444,610		10,604,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	7,885,295	6,306,319	4,421,974	12.62	350,394
1998	68,969.00	46,927	37,530	31,439	13.15	2,391
2000	122,317.58	81,097	64,858	57,460	13.22	4,346
2001	25,833.98	16,857	13,482	12,352	13.31	928
2003	4,063.71	2,561	2,048	2,016	13.50	149
2007	19,061.38	11,082	8,863	10,198	13.68	745
2010	29,348.23	15,731	12,581	16,767	13.85	1,211
2012	197,525.13	98,723	78,954	118,571	14.01	8,463
2013	129,535.29	62,138	49,695	79,840	14.10	5,662
2014	18,080.06	8,310	6,646	11,434	14.11	810
2016	167,667.01	69,079	55,246	112,421	14.27	7,878
2023	3,380,408.50	575,007	459,866	2,920,543	14.64	199,491
	14,891,102.04	8,872,807	7,096,088	7,795,014		582,468
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	2,120,650	1,696,004	11,854,476	26.95	439,869
	13,550,479.62	2,120,650	1,696,004	11,854,476		439,869
	28,441,581.66	10,993,457	8,792,092	19,649,490		1,022,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	3.59

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	668,740	677,938	659,543	5.00	131,909
	1,403,438.95	734,698	743,896	659,543		131,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	254,817	259,464	589,925	7.00	84,275
	968,751.90	374,180	378,827	589,925		84,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,064,365	1,022,048	171,186	4.84	35,369
1987	17,605.59	15,655	15,033	2,573	4.86	529
1988	64,279.96	57,158	54,886	9,394	4.74	1,982
1989	21,520.60	19,031	18,274	3,246	4.84	671
1990	47,919.69	42,265	40,585	7,335	4.82	1,522
1991	3,439.19	3,021	2,901	538	4.84	111
1992	3,258.04	2,858	2,744	514	4.76	108
1996	15,197.42	13,085	12,565	2,633	4.84	544
1998	1,013.00	865	831	182	4.79	38
2005	152,175.13	123,673	118,756	33,419	4.84	6,905
2006	239,811.48	192,808	185,142	54,669	4.88	11,203
2008	59,275.49	46,626	44,772	14,503	4.88	2,972
2009	4,369.19	3,394	3,259	1,110	4.88	227
2011	8,577.97	6,472	6,215	2,363	4.88	484
2012	18,670.27	13,853	13,302	5,368	4.87	1,102
2013	103,178.46	74,980	71,999	31,179	4.89	6,376
2014	68,172.08	48,429	46,504	21,669	4.89	4,431
2015	29,091.75	20,129	19,329	9,763	4.90	1,992
2016	107,280.37	71,985	69,123	38,157	4.90	7,787
2017	95,983.57	62,111	59,642	36,342	4.91	7,402
2018	19,655.38	12,186	11,702	7,954	4.90	1,623
2019	680.62	400	384	297	4.90	61
2025	1,285,161.57	216,421	207,817	1,077,345	4.94	218,086
	3,559,551.22	2,111,770	2,027,811	1,531,740		311,525
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,149,512	1,103,810	212,023	5.64	37,593
1988	2,021.01	1,759	1,689	332	5.67	59
1989	304,487.32	263,625	253,144	51,343	5.74	8,945
1992	15,076.98	12,918	12,404	2,673	5.68	471
1994	2,429.06	2,060	1,978	451	5.74	79
1995	69,619.62	58,703	56,369	13,251	5.76	2,301
1996	8,235.02	6,917	6,642	1,593	5.71	279

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	91,866	88,214	21,779	5.72	3,808
2001	50,080.02	40,690	39,072	11,008	5.77	1,908
2002	4,780.74	3,855	3,702	1,079	5.76	187
2003	72,512.60	58,039	55,732	16,781	5.74	2,924
2010	19,835.46	14,567	13,988	5,848	5.79	1,010
2011	62,740.65	45,173	43,377	19,364	5.83	3,321
2013	82,727.62	57,107	54,837	27,891	5.83	4,784
2014	14,536.76	9,786	9,397	5,140	5.83	882
	2,134,908.70	1,816,577	1,744,354	390,555		68,551
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	214,899	206,355	141,434	22.88	6,182
1990	5,101.58	3,122	2,998	2,104	22.82	92
1991	650.26	391	375	275	23.14	12
1996	1,799.05	998	958	841	24.05	35
2001	12,812.78	6,438	6,182	6,631	24.75	268
2002	5,478.58	2,695	2,588	2,891	24.78	117
2003	1,018.77	487	468	551	25.08	22
2006	28,442.30	12,515	12,017	16,425	25.45	645
2007	23,101.69	9,832	9,441	13,661	25.64	533
2008	47,924.90	19,755	18,970	28,955	25.67	1,128
2010	10,983.00	4,200	4,033	6,950	25.84	269
2011	43,527.16	15,931	15,298	28,230	25.98	1,087
2012	124,750.18	43,488	41,759	82,991	26.16	3,172
2013	174,227.60	57,756	55,460	118,768	26.22	4,530
2018	19,709,239.15	4,541,009	4,360,468	15,348,771	26.72	574,430
2019	1,661,686.84	344,302	330,613	1,331,074	26.78	49,704
2023	11,478.86	1,150	1,104	10,375	26.94	385
	22,210,011.30	5,278,968	5,069,087	17,140,924		642,611

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	33,848	32,502	1,092,001	32.22	33,892
	1,124,502.97	33,848	32,502	1,092,001		33,892
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	12	1	3.94	
1960	48.73	46	44	5	4.42	1
1961	21.19	20	19	2	4.44	
1963	33,045.39	30,603	29,386	3,659	5.03	727
1964	1,079.50	991	952	128	5.57	23
1965	11,957.68	10,941	10,506	1,452	5.67	256
1966	1,125.43	1,026	985	140	5.79	24
1967	48,178.36	43,491	41,762	6,417	6.36	1,009
1968	57,455.89	51,653	49,599	7,857	6.52	1,205
1969	1,273.22	1,139	1,094	180	6.69	27
1970	11,121.74	9,841	9,450	1,672	7.29	229
1971	9,019.90	7,938	7,622	1,398	7.50	186
1972	61,461.67	53,767	51,629	9,833	7.73	1,272
1973	1,636.52	1,414	1,358	279	8.35	33
1975	6,526.85	5,559	5,338	1,189	8.88	134
1976	45,687.00	38,377	36,851	8,836	9.52	928
1977	13,240.50	11,029	10,590	2,650	9.82	270
1979	28,098.53	22,847	21,938	6,160	10.80	570
1980	1.10	1	1			
1981	45,810.00	36,488	35,037	10,773	11.50	937
1982	361,045.49	282,771	271,526	89,519	12.18	7,350
1983	32,369.00	25,054	24,058	8,311	12.56	662
1984	902.06	686	659	243	13.25	18
1985	72,985.69	54,761	52,583	20,402	13.64	1,496
1986	351,447.26	258,665	248,379	103,068	14.35	7,182
1987	596,055.80	432,379	415,185	180,871	14.76	12,254
1988	612,729.15	435,405	418,091	194,639	15.48	12,574
1989	449,868.60	314,593	302,083	147,786	15.91	9,289

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	98,027	94,129	49,185	16.63	2,958
1991	33,727.65	22,547	21,650	12,077	17.36	696
1992	148,265.09	97,292	93,423	54,842	17.81	3,079
1993	12,902.30	8,260	7,932	4,971	18.55	268
1994	325,416.52	203,060	194,985	130,431	19.28	6,765
1995	58,927.46	35,987	34,556	24,372	19.76	1,233
1996	47,370.53	28,138	27,019	20,351	20.51	992
1997	35,194.64	20,311	19,503	15,691	21.25	738
1998	15,964.58	8,985	8,628	7,337	21.75	337
1999	61,011.45	33,276	31,953	29,059	22.50	1,292
2000	754,379.80	398,162	382,329	372,051	23.26	15,995
2001	49,302.15	25,144	24,144	25,158	24.02	1,047
2002	6,125.14	3,028	2,908	3,218	24.54	131
2003	84,890.14	40,416	38,809	46,081	25.31	1,821
2004	37,729.39	17,265	16,578	21,151	26.08	811
2005	346,446.58	152,055	146,008	200,438	26.85	7,465
2006	226,824.45	95,266	91,478	135,347	27.62	4,900
2007	90,382.39	36,406	34,958	55,424	28.17	1,967
2008	234,555.06	89,928	86,352	148,203	28.95	5,119
2009	101,931.15	37,083	35,608	66,323	29.73	2,231
2010	61,124.75	21,027	20,191	40,934	30.51	1,342
2011	121,514.52	39,371	37,805	83,709	31.30	2,674
2012	183,845.36	55,852	53,631	130,214	32.08	4,059
2013	88,318.55	25,029	24,034	64,285	32.87	1,956
2014	402,537.52	105,787	101,580	300,957	33.66	8,941
2015	12,615.97	3,053	2,932	9,684	34.45	281
2016	683,665.11	151,090	145,082	538,583	35.25	15,279
2017	539,219.66	107,736	103,452	435,768	36.05	12,088
2018	1,151,356.24	205,402	197,234	954,122	36.84	25,899
2019	1,338,951.60	209,948	201,599	1,137,352	37.64	30,217
2020	619,050.23	83,572	80,249	538,802	38.44	14,017
2021	830,510.39	93,848	90,116	740,394	39.25	18,864
2022	1,604,063.59	146,291	140,474	1,463,590	39.86	36,718
2023	387,682.44	26,634	25,575	362,108	40.67	8,904

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	36,973	35,503	764,786	41.29	18,522
2025	887,174.99	20,671	19,849	867,326	41.92	20,690
9999	60,000.00-	19,174-	18,412-	41,588-		1,322-
	15,321,845.30	4,896,303	4,701,637	10,620,208		337,630
	44,350,819.49	14,137,466	13,575,391	30,775,428		1,394,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 3.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	998,526	1,306,165	5,604,051	29.60	189,326
	6,910,216.15	998,526	1,306,165	5,604,051		189,326
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	653,320	747,848			
1988	14,460.80	12,584	14,461			
1990	21,055.84	18,192	21,056			
1991	515.82	444	516			
2000	8,240.40	6,749	8,240			
2001	106,652.86	86,655	106,653			
2011	2,125.81	1,531	2,126			
2014	364,619.49	244,587	364,619			
2015	19,376.64	12,618	19,377			
2018	224.06	129	224			
	1,285,119.64	1,036,809	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,134	1,356			
1965	653,341.28	522,085	653,341			
1967	45,486.00	35,961	45,486			
1969	4,300.00	3,358	4,300			
1970	2,902.00	2,243	2,902			
1972	1,319.97	1,005	1,320			
1973	9,153.18	6,937	9,153			
1975	40.52	30	40	1	17.49	
1977	1,690.34	1,234	1,642	49	18.11	3
1979	3,808.27	2,739	3,644	164	18.36	9
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	6,027	8,018	892	19.61	45
1986	56,270.95	37,589	50,006	6,265	19.88	315
1987	51,879.47	34,194	45,489	6,390	20.17	317
1988	1,675.90	1,095	1,457	219	20.14	11
1989	365,534.82	235,331	313,068	52,467	20.47	2,563
1991	4,610.90	2,889	3,843	768	20.87	37
1992	10,300.00	6,374	8,480	1,820	20.95	87
1993	2,884.28	1,761	2,343	542	21.05	26
1995	1,257.55	741	986	272	21.63	13
1996	53,669.41	31,075	41,340	12,329	21.81	565
1997	47,281.24	26,875	35,753	11,529	22.02	524
1998	41,194.00	23,069	30,689	10,505	22.00	478
2000	47,532.86	25,459	33,869	13,664	22.54	606
2002	3,229.97	1,659	2,207	1,023	22.73	45
2006	123,630.77	56,870	75,656	47,975	23.48	2,043
2007	61,197.63	27,208	36,196	25,002	23.74	1,053
2008	530,439.54	228,195	303,574	226,865	23.84	9,516
2009	415,793.46	172,471	229,443	186,350	23.98	7,771
2010	105,796.74	42,149	56,072	49,725	24.16	2,058
2011	54,411.31	20,731	27,579	26,832	24.37	1,101
2012	393,497.73	143,233	190,547	202,951	24.46	8,297
2013	23,340.26	8,041	10,697	12,643	24.74	511
2014	26,100.06	8,488	11,292	14,808	24.90	595
2021	4,473,296.57	722,437	961,079	3,512,218	25.96	135,293
	7,627,132.69	2,440,687	3,202,865	4,424,268		173,882
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,556	4,666	1,720	23.08	75
2012	1,538,069.70	536,171	703,607	834,463	26.16	31,898

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	5,116,422	6,714,180	9,747,926	26.61	366,326
2015	12,394.22	3,613	4,741	7,653	26.74	286
2019	22,838.07	4,620	6,063	16,775	27.60	608
	18,041,794.32	5,664,382	7,433,257	10,608,537		399,193
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	4,134,891	5,426,136	13,646,239	28.90	472,188
2019	6,315,592.70	1,224,593	1,607,009	4,708,583	29.10	161,807
2021	145,101.38	20,967	27,515	117,587	29.60	3,973
	25,533,068.81	5,380,451	7,060,660	18,472,409		637,968
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1894	1,470.00	1,470	1,470			
1906	2,277.20	2,277	2,277			
1908	11,029.40	11,029	11,029			
1909	13,507.39	13,507	13,507			
1912	4,321.23	4,321	4,321			
1922	38.02	38	38			
1924	0.63	1	1			
1926	14,835.75	14,836	14,836			
1927	283.00	283	283			
1928	2,177.00	2,177	2,177			
1929	2,405.47	2,405	2,405			
1935	1,480.00	1,480	1,480			
1937	295.00	295	295			
1940	190.00	190	190			
1942	2,556.77	2,557	2,557			
1943	0.07		0			
1945	648.58	649	649			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1947	0.21		0			
1948	524.42	524	524			
1949	260.00	260	260			
1950	368.99	367	369			
1951	871.00	869	871			
1954	10,690.00	10,545	10,690			
1955	141.54	140	142			
1956	6,563.98	6,433	6,564			
1957	2,349.38	2,302	2,349			
1958	1,197.00	1,164	1,197			
1959	728.45	708	728			
1960	2,083.92	2,008	2,084			
1961	2,337.30	2,248	2,337			
1962	827.00	794	827			
1963	2,401.75	2,285	2,402			
1964	3,175.28	3,012	3,175			
1965	574.98	544	575			
1966	1,195.17	1,126	1,195			
1967	5,566.05	5,222	5,566			
1968	2,498.10	2,318	2,498			
1969	2,634.23	2,432	2,634			
1970	7,477.75	6,868	7,478			
1971	118.53	108	119			
1972	1,497.86	1,359	1,498			
1973	4,075.51	3,694	4,076			
1974	1,878.67	1,690	1,879			
1976	4,139.68	3,664	4,140			
1977	1,348.58	1,183	1,349			
1978	231.44	201	231			
1980	2,836.34	2,414	2,836			
1981	1,534.25	1,291	1,534			
1982	6,296.00	5,236	6,296			
1983	6,864.02	5,637	6,864			
1984	50,567.72	40,990	50,568			
1985	35,513.76	28,393	35,514			
1986	27,677.97	21,810	27,678			
1987	822.21	638	822			
1988	551,770.05	421,442	551,770			
1989	67,022.20	50,340	66,792	231	12.26	19
1990	977,166.56	721,149	956,829	20,338	12.78	1,591

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1991	703,073.68	506,916	672,582	30,492	13.54	2,252
1992	326,380.72	230,816	306,249	20,131	14.08	1,430
1993	10,915.11	7,564	10,036	879	14.62	60
1994	68,231.44	46,288	61,415	6,816	15.17	449
1995	6,922.98	4,571	6,065	858	15.95	54
1996	89,822.17	57,935	76,869	12,953	16.51	785
1997	117,923.48	74,209	98,461	19,462	17.08	1,139
1998	17,129.33	10,456	13,873	3,256	17.87	182
1999	137,988.42	81,965	108,752	29,236	18.45	1,585
2000	71,946.71	41,528	55,100	16,847	19.05	884
2001	20,966.41	11,689	15,509	5,457	19.84	275
2002	9,450.88	5,103	6,771	2,680	20.44	131
2004	1,409.66	707	938	472	21.86	22
2005	49,272.77	23,695	31,439	17,834	22.67	787
2006	46,209.96	21,349	28,326	17,884	23.29	768
2007	51,006.16	22,484	29,832	21,174	24.10	879
2008	30,880.12	13,007	17,258	13,622	24.74	551
2009	16,376.26	6,542	8,680	7,696	25.55	301
2010	3,292.18	1,248	1,656	1,636	26.19	62
2011	204,308.42	72,938	96,775	107,533	27.02	3,980
2012	213,304.25	71,372	94,697	118,607	27.84	4,260
2013	45,748.36	14,333	19,017	26,731	28.49	938
2014	71,517.92	20,769	27,557	43,961	29.32	1,499
2015	514,980.71	137,654	182,641	332,340	30.15	11,023
2016	77,822.77	18,989	25,195	52,628	30.98	1,699
2017	35,445.83	7,848	10,413	25,033	31.65	791
2018	1,423,776.58	281,338	373,282	1,050,494	32.49	32,333
2019	166,008.61	28,819	38,237	127,771	33.32	3,835
2020	419,301.96	62,895	83,450	335,852	34.00	9,878
2021	1,977,977.57	248,236	329,362	1,648,615	34.84	47,320
2022	399,491.26	40,269	53,429	346,062	35.68	9,699
2023	165,400.27	12,604	16,723	148,677	36.37	4,088
2025	285,732.90	7,400	9,818	275,914	37.61	7,336
9999	301,029.00-	112,947-	148,218-	152,811-		4,777-
	9,332,330.21	3,501,512	4,594,965	4,737,365		148,108
	68,729,661.82	19,022,367	24,883,032	43,846,630		1,548,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 2.25

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1917	599.15	599	599			
1920	664.61	665	665			
1927	142.31	142	142			
1929	630.49	630	630			
1930	4,558.43	4,558	4,558			
1936	1,322.84	1,323	1,323			
1941	644.36	644	644			
1942	535.72	536	536			
1943	42.18	42	42			
1951	0.95	1	1			
1952	478.89	479	479			
1954	1,879.63	1,880	1,880			
1958	1,399.09	1,389	1,399			
1959	134.68	133	135			
1960	1,285.28	1,255	1,285			
1962	180.48	174	180			
1963	1,029.08	992	1,029			
1964	421.47	405	421			
1967	421.04	397	421			
1969	4.68	4	5			
1970	253.31	234	253			
1971	468.94	431	469			
1972	566.38	517	566			
1973	24.36	22	24			
1975	2,925.93	2,611	2,926			
1981	141.08	120	141			
1983	1,027.70	857	1,028			
1986	1,967.20	1,589	1,967			
1987	6,676.54	5,338	6,677			
1988	3,182.41	2,503	3,182			
1989	525.11	408	525			
1991	2,489.17	1,891	2,489			
1992	1,478.76	1,106	1,479			
1996	22,045.47	15,476	22,045			
1997	6,677.97	4,590	6,678			
1998	4,508.07	3,042	4,508			
2003	65,913.56	39,720	65,914			
2004	204,717.34	119,801	204,717			
2005	175,582.84	99,924	175,583			
2006	63,869.80	35,128	63,870			
2007	262,123.35	139,450	262,123			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2008	327,814.87	168,169	327,815			
2009	26,499.10	13,064	26,499			
2010	148,396.43	70,281	148,396			
2011	1,710.45	772	1,710			
2012	59,457.08	25,555	59,457			
2013	28,675.54	11,668	28,676			
2014	11,769.80	4,505	11,770			
2015	592,316.95	211,753	592,317			
2016	485,385.52	161,148	485,386			
2017	369,909.50	112,526	369,910			
2018	769,199.51	212,299	769,200			
2019	38.71	10	39			
2020	9,344.71	2,018	9,345			
2021	35,363.13	6,507	35,363			
2022	36,146.90	5,436	36,147			
2023	710,947.37	82,114	562,046	148,901	22.97	6,482
2025	975,891.16	39,524	270,530	705,361	23.69	29,775
2026	155,329.22	1,600	10,952	144,377	23.96	6,026
	5,587,736.60	1,619,955	4,589,096	998,641		42,283

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 0.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	37,151	26,621	15,606	14.48	1,078
1937	48.00	41	29	19	15.17	1
1949	331.00	275	197	134	15.59	9
1961	2,483.15	2,001	1,434	1,049	15.65	67
1973	1,843.00	1,426	1,022	821	15.49	53
1974	259.00	199	143	116	15.57	7
1978	82,513.54	62,182	44,557	37,957	15.69	2,419
1992	1,385,786.88	947,047	678,608	707,179	15.75	44,900
	1,515,490.93	1,050,322	752,610	762,881		48,534
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,177	1,560	1,985	43.36	46
1958	937,679.88	573,860	411,200	526,480	43.11	12,212
1962	1,170.00	696	499	671	43.53	15
1964	15,475.00	9,019	6,463	9,012	44.38	203
1965	5,506.28	3,191	2,287	3,220	44.26	73
1967	0.83			1	44.09	
1985	2,905.50	1,370	982	1,924	45.96	42
1990	18,419.48	8,024	5,750	12,670	46.64	272
1995	1,423,197.85	564,725	404,654	1,018,543	47.12	21,616
2021	36,844.32	3,537	2,534	34,310	47.08	729
	2,444,744.14	1,166,599	835,928	1,608,816		35,208
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	71,850	51,484	46,351	39.06	1,187
1925	408.75	293	210	199	39.85	5
1930	2,267.00	1,567	1,123	1,144	42.89	27
1934	1,013.55	690	494	519	43.14	12

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	456	327	448	49.05	9
1978	134.64	64	46	89	53.01	2
1982	245.51	111	80	166	53.09	3
1985	16,193.21	7,038	5,043	11,150	53.34	209
1989	294,046.08	119,677	85,755	208,291	53.91	3,864
2013	8,655,614.25	1,631,583	1,169,114	7,486,501	55.97	133,759
	9,068,533.43	1,833,329	1,313,675	7,754,858		139,077
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	282	202	160	34.25	5
1925	882.00	632	453	429	39.85	11
1928	103.00	74	53	50	38.99	1
1930	285.00	200	143	142	40.99	3
1933	93.00	65	47	46	40.33	1
1936	86.00	59	42	44	41.58	1
1956	941.01	566	406	535	46.28	12
1958	951.00	569	408	543	45.64	12
1983	14,744.19	6,847	4,906	9,838	49.59	198
1984	76,177.36	34,874	24,989	51,188	49.74	1,029
1987	14,359.75	6,272	4,494	9,866	50.29	196
1989	210,306.30	89,485	64,121	146,186	49.96	2,926
1994	5,117.89	1,982	1,420	3,698	50.64	73
2011	7,667,320.88	1,736,648	1,244,397	6,422,924	51.23	125,374
	7,991,729.06	1,878,555	1,346,081	6,645,648		129,842
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	48,217	34,550	24,882	30.93	804
1942	171.57	111	80	92	45.87	2

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,590	1,139	1,317	45.21	29
1983	12,768.00	5,710	4,092	8,676	53.15	163
1984	21,564.86	9,510	6,814	14,750	53.24	277
1985	4,179.31	1,816	1,301	2,878	53.34	54
1989	1,031,668.95	419,889	300,872	730,797	53.91	13,556
1990	13,974.55	5,584	4,001	9,973	54.09	184
1995	2,925.08	1,061	760	2,165	54.47	40
2001	15,236.40	4,761	3,412	11,825	55.00	215
	1,164,376.59	498,249	357,021	807,356		15,324
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	221,494	158,712	122,550	33.73	3,633
1916	2,609.36	1,952	1,399	1,211	37.06	33
1935	239.93	162	116	124	44.14	3
1968	1,279.11	683	489	790	50.70	16
1970	3,211.00	1,672	1,198	2,013	51.53	39
1976	2,210.73	1,083	776	1,435	52.04	28
1977	57.10	27	19	38	53.04	1
1978	36,565.70	17,376	12,451	24,115	53.01	455
1982	276.75	125	90	187	53.09	4
1983	15,120.00	6,762	4,845	10,275	53.15	193
1984	35,225.92	15,535	11,132	24,094	53.24	453
1985	30,307.31	13,172	9,438	20,869	53.34	391
1986	30,933.62	13,240	9,487	21,446	53.46	401
1987	17,143.97	7,221	5,174	11,970	53.59	223
1989	1,665,697.07	677,939	485,778	1,179,919	53.91	21,887
1990	99,790.35	39,876	28,573	71,217	54.09	1,317
1991	7,810.44	3,062	2,194	5,616	54.29	103
1993	173,539.95	65,286	46,781	126,759	54.72	2,317
1994	518.27	191	137	381	54.96	7
1995	0.88			1	54.47	

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,680	1,204	4,171	55.00	76
2018	9,168,862.63	1,151,609	825,187	8,343,676	55.69	149,824
2019	278,446.50	31,186	22,346	256,100	55.50	4,614
	11,856,484.09	2,271,333	1,627,527	10,228,957		186,018
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	81,016	58,052	41,062	29.93	1,372
1902	20,137.13	15,981	11,451	8,686	32.25	269
1915	1,350.92	1,020	731	620	36.06	17
1916	3,362.29	2,515	1,802	1,560	37.06	42
1930	111.28	78	56	55	40.99	1
1942	202.61	133	95	107	44.21	2
1962	40,618.95	23,137	16,579	24,040	48.36	497
1974	16,787.48	8,555	6,130	10,657	50.04	213
1975	78.02	39	28	50	50.01	1
1985	1,916,629.50	856,542	613,757	1,302,873	50.74	25,677
1986	64,940.48	28,574	20,475	44,466	50.91	873
1988	23,272.56	9,905	7,097	16,175	51.29	315
1989	83,219.77	34,794	24,932	58,288	51.50	1,132
1990	5.17	2	1	4	51.72	
1993	1,867.84	727	521	1,347	51.75	26
2001	10,426.96	3,363	2,410	8,017	52.52	153
	2,282,125.41	1,066,381	764,117	1,518,008		30,590
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	180,923	129,641	106,675	35.52	3,003
1916	3,174.05	2,339	1,676	1,498	39.25	38
1929	74,456.00	52,000	37,261	37,195	41.89	888

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	64,780	46,418	47,303	42.89	1,103
1933	4,694.45	3,187	2,284	2,411	43.99	55
1935	258.54	174	125	134	44.14	3
1964	36,327.26	19,820	14,202	22,125	51.64	428
1983	2,366.25	1,038	744	1,622	55.04	29
1984	40,978.64	17,727	12,702	28,276	55.09	513
1986	40,605.19	17,054	12,220	28,385	55.24	514
1987	158.58	66	47	111	55.34	2
1988	5,675.53	2,308	1,654	4,022	55.46	73
1989	619.11	247	177	442	55.59	8
1991	1,085,419.97	417,887	299,438	785,982	55.91	14,058
1993	284,909.12	106,243	76,129	208,781	55.50	3,762
2001	8,126.08	2,499	1,791	6,335	56.30	113
	1,917,805.58	888,292	636,507	1,281,299		24,590
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,163	2,983	2,110	27.25	77
1933	61.83	46	33	29	32.00	1
1951	76,060.08	52,481	37,605	38,455	33.70	1,141
1953	26,444.91	18,146	13,003	13,442	33.38	403
1954	114.24	78	56	58	33.26	2
1964	1,215,428.80	783,708	561,567	653,862	34.15	19,147
1965	1,783.96	1,143	819	965	34.24	28
1966	264.25	168	120	144	34.34	4
1967	3,530.07	2,229	1,597	1,933	34.46	56
1981	7,623.81	4,288	3,073	4,551	35.00	130
1982	45.13	25	18	27	35.37	1
1987	10,559.42	5,518	3,954	6,605	35.63	185
1989	1,797.68	918	658	1,140	35.46	32
1990	0.04		0			

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CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	89	64	120	35.49	3
1994	392.40	186	133	259	35.57	7
2023	115,100.75	8,978	6,433	108,668	35.46	3,065
	1,464,483.97	882,164	632,116	832,368		24,282
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,581	29,795	22,587	32.73	690
1929	10,139.00	7,179	5,144	4,995	39.99	125
1985	1,998,924.41	893,319	640,110	1,358,815	50.74	26,780
1986	9,145.11	4,024	2,883	6,262	50.91	123
2001	6,281.95	2,026	1,452	4,830	52.52	92
2024	3,025,874.57	113,773	81,524	2,944,350	51.19	57,518
	5,102,746.86	1,061,902	760,908	4,341,839		85,328
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	147,570	105,742	80,162	32.73	2,449
1932	37,406.03	25,668	18,392	19,014	42.99	442
1934	97.08	65	47	51	44.99	1
1946	172,052.80	107,361	76,930	95,123	48.21	1,973
1980	413.30	188	135	279	55.01	5
1981	18,286.47	8,229	5,897	12,390	55.00	225
1984	111,517.46	48,242	34,568	76,950	55.09	1,397
2001	8,137.93	2,482	1,778	6,359	56.97	112
2012	26,922,112.06	5,239,043	3,754,044	23,168,068	57.94	399,863
2018	379,381.18	46,133	33,057	346,325	57.79	5,993
2019	4,641.05	504	361	4,280	57.52	74
	27,839,948.55	5,625,485	4,030,950	23,808,999		412,534

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WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	314,500	225,355	210,845	39.86	5,290
1941	3,067.89	2,008	1,439	1,629	44.87	36
1943	445.19	288	206	239	45.21	5
1947	12,218.40	7,722	5,533	6,685	46.00	145
1963	203.31	114	82	122	49.36	2
1976	3,892.59	1,907	1,366	2,526	52.04	49
1992	1,033.37	401	287	746	53.72	14
2000	31,829.26	10,262	7,353	24,476	54.65	448
2008	10,206,443.00	2,516,909	1,803,495	8,402,948	54.99	152,809
2013	10,331.83	1,974	1,414	8,917	55.03	162
	10,705,664.81	2,856,085	2,046,532	8,659,133		158,960
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	142,883	102,383	78,917	29.85	2,644
1985	470,440.45	250,745	179,672	290,769	35.92	8,095
1993	46,068.00	21,892	15,687	30,381	36.44	834
1996	722,840.00	325,278	233,078	489,762	36.67	13,356
2000	383,237.34	159,427	114,238	269,000	36.50	7,370
2008	13,218.88	4,331	3,103	10,115	36.95	274
2013	376,416.70	98,358	70,479	305,938	36.75	8,325
2014	1.01			1	36.78	
2020	40,262.99	5,653	4,051	36,212	36.74	986
	2,233,785.37	1,008,567	722,690	1,511,095		41,884

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CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	2,139,691	1,533,199	17,795,539	72.30	246,135
	19,328,737.64	2,139,691	1,533,199	17,795,539		246,135
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,605,839	1,867,218	21,672,427	72.30	299,757
	23,539,645.34	2,605,839	1,867,218	21,672,427		299,757
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	149,414	107,063	4,744,038	62.94	75,374
2025	328,383.00	5,287	3,788	324,595	61.11	5,312
	5,179,483.74	154,701	110,851	5,068,633		80,686
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	113,717	81,484	8,041,180	70.43	114,173
	8,122,663.82	113,717	81,484	8,041,180		114,173

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DUNMORE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2025	15,746,181.13	218,872	192,299	15,553,882	70.94	219,254
2026	1,066,162.02	3,945	3,466	1,062,696	67.32	15,786
	16,812,343.15	222,817	195,765	16,616,578		235,040
CURTIS DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2026	5,458,621.48	20,197	14,472	5,444,149	67.32	80,870
	5,458,621.48	20,197	14,472	5,444,149		80,870
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1975	3,696.63	2,413	1,729	1,968	27.12	73
1976	33,873.94	21,849	15,656	18,218	27.52	662
1977	10,916.92	6,954	4,983	5,934	27.92	213
1978	1,349.94	842	603	747	28.92	26
1979	1,950.67	1,201	861	1,090	29.34	37
1980	4,963.85	2,991	2,143	2,821	30.34	93
1981	40,478.96	24,045	17,229	23,249	30.76	756
1982	6,586.84	3,855	2,762	3,825	31.19	123
1983	23,816.23	13,621	9,760	14,056	32.19	437
1984	9,522.41	5,359	3,840	5,682	32.63	174
1985	9,787.50	5,377	3,853	5,935	33.63	176
1986	63,587.47	34,337	24,604	38,983	34.07	1,144
1987	238,785.72	125,721	90,086	148,700	35.07	4,240
1988	5,057.13	2,614	1,873	3,184	35.53	90
1989	10,658.11	5,403	3,872	6,787	35.99	189
1990	6,573.40	3,242	2,323	4,250	36.99	115
1991	64,197.42	31,007	22,218	41,979	37.46	1,121
1992	488,163.58	229,046	164,123	324,040	38.46	8,425
1993	11,903.21	5,460	3,912	7,991	38.94	205
1994	590.47	263	188	402	39.94	10

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OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1995	402,185.05	174,548	125,073	277,112	40.43	6,854
1996	24,583.99	10,325	7,398	17,186	41.43	415
1997	584,524.50	239,012	171,264	413,260	41.92	9,858
1998	8,582.75	3,388	2,428	6,155	42.92	143
2000	36,206.67	13,368	9,579	26,628	44.42	599
2001	107,327.29	38,370	27,494	79,833	44.93	1,777
2002	121,804.01	41,803	29,954	91,850	45.93	2,000
2003	6,013.22	1,992	1,427	4,586	46.44	99
2006	13,535.28	3,925	2,812	10,723	48.97	219
2007	22,971.49	6,372	4,566	18,406	49.49	372
2014	1,219,266.97	218,005	156,212	1,063,055	55.11	19,290
2016	7,735.78	1,160	831	6,905	56.67	122
2017	107,019.88	14,448	10,353	96,667	57.67	1,676
2019	385,025.55	40,697	29,162	355,864	59.23	6,008
2020	632,820.09	57,713	41,354	591,466	59.79	9,892
2023	1,227,876.69	56,728	40,649	1,187,228	61.94	19,167
2024	4,929,950.44	152,828	109,509	4,820,441	62.52	77,102
2025	549,203.56	8,622	6,178	543,025	62.69	8,662
9999	3,575.00-	504-	361-	3,214-		57-
	11,419,518.61	1,608,400	1,152,502	10,267,017		182,507
	175,448,932.57	28,952,625	20,782,153	154,666,780		2,571,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.2	1.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,544	4,606	2,091	12.46	168
1997	4,076,795.17	2,210,846	1,836,633	2,240,163	24.48	91,510
1998	86,320.84	45,681	37,949	48,372	24.91	1,942
2004	37,517.86	16,508	13,714	23,804	28.00	850
2005	48,578.25	20,607	17,119	31,459	28.50	1,104
	4,255,908.26	2,299,186	1,910,020	2,345,888		95,574
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,812,008	2,336,041	2,849,296	24.48	116,393
1998	67,078.68	35,498	29,490	37,589	24.91	1,509
2004	51,910.47	22,841	18,975	32,936	28.00	1,176
	5,304,326.18	2,870,347	2,384,505	2,919,821		119,078
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	452,772	376,135	367,822	21.87	16,819
2007	52,227.42	20,740	17,229	34,998	28.85	1,213
2008	24,096.05	9,152	7,603	16,493	29.39	561
2018	210,583.17	39,590	32,889	177,694	34.55	5,143
	1,030,863.65	522,254	433,856	597,008		23,736

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,521	2,925	1,242	11.76	106
1970	1,783.13	1,428	1,186	597	13.93	43
1990	18,120.03	11,481	9,538	8,582	20.82	412
1995	1,697,864.04	973,725	808,910	888,954	23.05	38,566
1996	16,079.46	9,021	7,494	8,585	23.48	366
	1,738,014.07	999,176	830,053	907,961		39,493
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1903	410.39	410	410			
1905	534.43	534	534			
1906	75.36	75	75			
1907	35.28	35	35			
1908	3,802.04	3,802	3,802			
1909	483.18	483	483			
1914	78.40	78	78			
1915	1,821.25	1,821	1,821			
1916	339.02	339	339			
1920	325.59	326	326			
1924	169.04	169	169			
1934	259.69	253	210	50	2.34	21
1937	1,562.87	1,502	1,247	316	3.59	88
1938	212.56	204	169	43	3.74	11
1948	4,010.11	3,660	3,038	972	7.47	130
1954	498.28	441	366	132	9.30	14
1955	1,186.11	1,044	867	319	9.65	33
1959	0.02		0			
1961	190,082.61	161,855	134,367	55,716	11.34	4,913
1962	2,379.72	2,010	1,669	711	11.76	60
1963	0.34		0			
1964	12,769.99	10,688	8,873	3,897	12.07	323
1966	20,748.56	17,055	14,159	6,590	12.99	507
1967	34,143.96	28,001	23,246	10,898	12.94	842
1968	3,233.89	2,626	2,180	1,054	13.43	78
1969	330,412.38	265,552	220,453	109,959	13.92	7,899

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1970	237.03	190	158	79	13.93	6
1972	2,354.32	1,856	1,541	814	14.49	56
1973	187,614.58	146,171	121,347	66,268	15.03	4,409
1974	681.97	528	438	244	15.11	16
1976	4,852.30	3,688	3,062	1,791	15.79	113
1979	4,513.05	3,309	2,747	1,766	17.10	103
1980	216.19	157	130	86	17.29	5
1982	0.25		0			
1983	581.03	407	338	243	18.35	13
1984	7,023.48	4,867	4,040	2,983	18.61	160
1985	697.88	478	397	301	18.88	16
1986	5,080.50	3,434	2,851	2,230	19.17	116
1987	367.98	245	203	165	19.48	8
1988	324.97	214	178	147	19.80	7
1989	29,358.08	18,901	15,691	13,667	20.47	668
1991	298,477.84	186,996	155,238	143,240	20.87	6,863
1992	13,193.06	8,119	6,740	6,453	21.25	304
1994	7,099.58	4,203	3,489	3,610	22.05	164
1996	984,488.40	558,205	463,404	521,084	22.91	22,745
1997	104,446.54	58,156	48,279	56,167	23.08	2,434
1998	4,130.31	2,244	1,863	2,267	23.55	96
1999	424,004.45	225,528	187,226	236,778	23.76	9,965
2001	11,450.40	5,782	4,800	6,650	24.50	271
2002	110,605.59	54,152	44,955	65,650	25.02	2,624
2006	199,267.35	85,685	71,133	128,134	26.51	4,833
2007	431,304.73	178,646	148,306	282,998	26.87	10,532
2008	71,498.70	28,442	23,612	47,887	27.25	1,757
2011	35,369.46	12,202	10,130	25,240	28.48	886
2013	63,613.56	19,517	16,202	47,411	29.37	1,614
2014	6,708.45	1,932	1,604	5,105	29.67	172
2017	303,443.55	68,275	56,680	246,764	31.00	7,960
2019	144,996.82	26,186	21,739	123,258	31.76	3,881
2020	65,210.69	10,251	8,510	56,701	32.17	1,763
2021	110,041.39	14,636	12,150	97,891	32.59	3,004

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2023	1,193,969.83	98,503	81,774	1,112,196	33.36	33,339
2025	2,794,308.00	79,917	66,345	2,727,963	33.97	80,305
9999	41,551.00-	12,191-	10,128-	31,423-		1,091-
	8,189,556.38	2,402,794	1,996,091	6,193,465		215,036
	20,518,668.54	9,093,757	7,554,525	12,964,143		492,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 2.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,497.25	1,497	1,497			
1901	681.93	682	682			
1904	1,464.95	1,465	1,465			
1905	11,469.70	11,470	11,470			
1907	59.56	60	60			
1908	10.92	11	11			
1910	6,312.19	6,312	6,312			
1912	844.78	845	845			
1913	1,485.52	1,486	1,486			
1914	681.15	681	681			
1915	2,497.70	2,498	2,498			
1916	1,749.01	1,749	1,749			
1918	1,176.08	1,169	1,075	101	0.70	101
1920	61.59	61	56	6	1.53	4
1922	2,800.86	2,738	2,518	283	2.38	119
1923	9,805.16	9,594	8,823	982	2.26	435
1924	8,312.21	8,055	7,408	904	3.26	277
1926	457.16	443	407	50	3.09	16
1927	1,171.62	1,125	1,035	137	4.09	33
1930	8.95	9	9			
1934	197.86	186	171	27	6.04	4
1935	1,242.93	1,154	1,061	182	7.04	26
1937	3,037.93	2,812	2,586	452	7.15	63
1938	239.68	219	201	39	8.15	5
1939	2,531.85	2,313	2,127	405	8.24	49
1940	74.35	68	63	11	8.34	1
1941	825.77	744	684	142	9.34	15
1945	4,298.99	3,796	3,491	808	10.74	75
1946	223.23	196	180	43	10.91	4
1948	861.30	752	692	169	11.29	15
1950	107.48	92	85	22	12.50	2
1951	605.10	517	475	130	12.72	10
1953	12,940.30	10,958	10,077	2,863	13.21	217
1954	14,752.89	12,428	11,429	3,324	13.47	247
1955	12,112.59	10,148	9,332	2,781	13.75	202
1956	1,595.84	1,329	1,222	374	14.03	27
1957	25,321.59	20,966	19,281	6,041	14.33	422
1958	2,582.60	2,125	1,954	629	14.64	43
1959	1,920.72	1,570	1,444	477	14.97	32
1960	45,989.30	37,031	34,054	11,935	15.97	747
1961	4,462.49	3,568	3,281	1,181	16.30	72

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	2,997.16	2,379	2,188	809	16.65	49
1963	8,633.83	6,854	6,303	2,331	16.37	142
1964	2,114.28	1,665	1,531	583	16.74	35
1965	13,643.97	10,653	9,797	3,847	17.12	225
1966	120,566.08	93,318	85,817	34,749	17.52	1,983
1967	4,200.85	3,222	2,963	1,238	17.92	69
1968	7,099.79	5,394	4,960	2,140	18.34	117
1969	56,380.98	42,421	39,011	17,370	18.76	926
1970	7,896.19	5,881	5,408	2,488	19.19	130
1971	31,770.82	23,415	21,533	10,238	19.63	522
1972	101,470.63	74,520	68,530	32,941	19.53	1,687
1973	100,432.43	72,924	67,062	33,370	19.99	1,669
1974	38,731.78	27,794	25,560	13,172	20.46	644
1975	9,075.85	6,434	5,917	3,159	20.94	151
1976	108,029.28	76,161	70,039	37,990	20.92	1,816
1977	20,490.03	14,257	13,111	7,379	21.42	344
1978	178,729.50	122,680	112,818	65,912	21.93	3,006
1979	92,568.39	63,085	58,014	34,554	21.97	1,573
1980	224,448.24	150,739	138,622	85,826	22.49	3,816
1981	134,002.70	89,246	82,072	51,931	22.57	2,301
1982	297,910.23	195,310	179,610	118,300	23.11	5,119
1983	167,873.11	109,000	100,238	67,635	23.23	2,912
1984	49,303.78	31,476	28,946	20,358	23.79	856
1985	97,160.86	61,347	56,416	40,745	23.94	1,702
1986	89,535.96	55,512	51,050	38,486	24.52	1,570
1987	304,913.16	186,698	171,690	133,223	24.69	5,396
1988	209,822.34	126,775	116,584	93,238	24.89	3,746
1989	96,664.83	57,583	52,954	43,711	25.11	1,741
1990	942,766.58	549,821	505,624	437,143	25.73	16,990
1991	90,932.61	52,195	47,999	42,934	25.98	1,653
1992	222,370.82	125,506	115,417	106,954	26.24	4,076
1993	80,566.53	44,666	41,076	39,491	26.52	1,489
1994	11,303.91	6,149	5,655	5,649	26.82	211
1995	77,258.54	41,194	37,883	39,376	27.14	1,451
1996	210,950.90	110,116	101,264	109,687	27.47	3,993
1997	132,590.72	67,674	62,234	70,357	27.82	2,529
1998	61,315.68	30,560	28,103	33,213	28.18	1,179
1999	40,117.29	19,605	18,029	22,088	28.25	782
2000	893,302.05	425,033	390,867	502,435	28.64	17,543
2001	249,456.87	115,374	106,100	143,357	29.05	4,935
2002	304,629.46	137,449	126,400	178,229	29.19	6,106

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,275.25	63,380	58,285	85,990	29.36	2,929
2004	992,896.65	421,584	387,695	605,202	29.81	20,302
2005	2,656.44	1,093	1,005	1,651	30.02	55
2006	231,131.79	91,990	84,595	146,537	30.25	4,844
2007	502,115.51	192,712	177,221	324,895	30.50	10,652
2008	311,828.77	115,065	105,815	206,014	30.78	6,693
2009	8,573.91	3,032	2,788	5,786	31.08	186
2010	274,129.70	92,546	85,107	189,023	31.39	6,022
2011	339,764.18	109,574	100,766	238,998	31.51	7,585
2012	103,715.77	31,654	29,109	74,607	31.87	2,341
2013	217,566.75	62,790	57,743	159,824	32.05	4,987
2014	173,233.36	46,981	43,204	130,029	32.25	4,032
2015	1,153,991.75	291,960	268,491	885,501	32.48	27,263
2016	83,509.85	19,541	17,970	65,540	32.74	2,002
2017	28,746.62	6,158	5,663	23,084	33.02	699
2018	120,560.07	23,437	21,553	99,007	33.15	2,987
2019	136,512.89	23,699	21,794	114,719	33.32	3,443
2020	262,149.07	39,952	36,740	225,409	33.37	6,755
2021	186,021.65	24,090	22,154	163,868	33.61	4,876
2022	1,580,320.53	168,146	154,630	1,425,691	33.59	42,444
2023	297,050.29	24,328	22,372	274,678	33.63	8,168
2024	63,501.73	3,556	3,270	60,232	33.71	1,787
2025	1,372,071.88	39,790	36,592	1,335,480	33.48	39,889
9999	307,067.27-	115,218-	106,005-	201,062-		6,728-
	14,361,759.23	5,388,847	4,957,929	9,403,830		314,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.19

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,806	2,809			
1937	4,520.24	4,506	4,520			
1940	2,939.00	2,881	2,939			
1944	1.00	1	1			
1954	8,338.50	7,685	8,338			
1957	1,178.00	1,073	1,171	7	6.76	1
1958	5,336.00	4,826	5,265	71	7.19	10
1959	107.00	96	105	2	7.63	
1963	940.00	829	904	36	8.43	4
1965	6,019.00	5,214	5,688	331	9.42	35
1966	142.00	123	134	8	9.44	1
1967	7,319.00	6,261	6,830	489	9.97	49
1968	23,061.00	19,662	21,449	1,612	10.03	161
1969	45,202.40	38,133	41,599	3,603	10.57	341
1970	206.00	173	189	17	10.67	2
1972	7,872.85	6,505	7,096	777	11.36	68
1973	136.00	111	121	15	11.94	1
1974	52,315.00	42,438	46,295	6,020	12.10	498
1975	38,313.36	30,873	33,679	4,634	12.29	377
1980	25,076.66	19,264	21,015	4,062	13.88	293
1981	585.65	443	483	103	14.52	7
1982	11,137.43	8,331	9,088	2,049	14.82	138
1983	2,509.00	1,856	2,025	484	15.14	32
1991	39,570.00	26,314	28,706	10,864	17.63	616
1992	48,752.04	31,825	34,717	14,035	18.08	776
1993	23,243.53	14,957	16,316	6,928	18.28	379
1994	107,457.50	67,741	73,898	33,560	18.76	1,789
1995	1,076.42	667	728	348	19.00	18
1996	7,932.48	4,807	5,244	2,688	19.50	138
1997	1,040,121.31	618,352	674,551	365,570	19.78	18,482
1998	20,346.13	11,850	12,927	7,419	20.08	369
1999	250,124.14	141,820	154,709	95,415	20.62	4,627
2000	96,600.18	53,497	58,359	38,241	20.95	1,825
2001	3,572.21	1,929	2,104	1,468	21.30	69
2002	189,643.82	99,677	108,736	80,908	21.66	3,735
2003	241,761.04	123,443	134,662	107,099	22.05	4,857
2004	86,744.06	42,938	46,840	39,904	22.44	1,778
2005	261,676.97	125,840	137,277	124,400	22.67	5,487
2006	370,647.36	171,980	187,611	183,036	23.10	7,924
2007	106,124.17	47,384	51,691	54,433	23.55	2,311

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	57,555	62,786	71,000	23.84	2,978
2009	129,823.10	53,409	58,263	71,560	24.32	2,942
2010	97,770.04	38,482	41,979	55,791	24.65	2,263
2011	401,064.15	150,399	164,068	236,996	25.00	9,480
2012	6,230,204.92	2,206,739	2,407,301	3,822,904	25.53	149,742
2013	5,465,954.46	1,826,175	1,992,149	3,473,805	25.91	134,072
2014	619,366.07	193,985	211,616	407,750	26.31	15,498
2015	609,698.44	177,727	193,880	415,818	26.74	15,550
2016	160,719.19	43,394	47,338	113,381	27.04	4,193
2017	266,682.99	65,764	71,741	194,942	27.50	7,089
2018	983,860.91	219,598	239,556	744,305	27.84	26,735
2019	344,429.87	68,232	74,433	269,997	28.34	9,527
2020	278,768.83	48,171	52,549	226,220	28.72	7,877
2021	193,906.93	28,407	30,989	162,918	29.13	5,593
2022	168,052.35	20,032	21,853	146,199	29.56	4,946
2023	5,452,340.43	497,253	542,447	4,909,893	29.89	164,265
2024	839,770.15	52,066	56,798	782,972	30.26	25,875
2025	1,604,430.51	50,860	55,482	1,548,949	30.55	50,702
9999	297,740.91-	83,321-	90,880-	206,861-		7,645-
	26,827,956.17	7,507,648	8,188,777	18,639,179		688,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1 2.57

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,665.47	5,395	5,066	599	3.46	173
1958	73.73	70	66	8	3.43	2
1974	4,964.56	4,208	3,951	1,014	9.35	108
1977	19,220.56	15,917	14,946	4,275	10.17	420
1978	18,997.35	15,502	14,556	4,441	10.82	410
1979	4,205.00	3,399	3,192	1,013	11.14	91
1980	431.91	346	325	107	11.47	9
1981	9,166.75	7,260	6,817	2,350	11.82	199
1982	1,040.96	815	765	276	12.18	23
1983	2,613.98	2,034	1,910	704	12.25	57
1984	1,389.79	1,068	1,003	387	12.64	31
1987	741.00	549	516	225	13.63	17
1988	1,485.00	1,083	1,017	468	14.08	33
1989	5,955.25	4,275	4,014	1,941	14.55	133
1990	10,310.16	7,312	6,866	3,444	14.76	233
1991	9,057.70	6,340	5,953	3,105	15.00	207
1992	66,074.21	45,380	42,612	23,462	15.50	1,514
1993	20,263.16	13,708	12,872	7,391	15.78	468
1995	9,518.47	6,226	5,846	3,672	16.39	224
1996	119,141.88	76,489	71,823	47,319	16.73	2,828
1997	16,672.84	10,492	9,852	6,821	17.08	399
1998	14,990.79	9,234	8,671	6,320	17.45	362
1999	2,598.51	1,572	1,476	1,123	17.64	64
2000	1,860.29	1,098	1,031	829	18.05	46
2001	42,316.60	24,438	22,947	19,370	18.29	1,059
2002	44,041.12	24,839	23,324	20,717	18.55	1,117
2003	1,023,633.44	560,337	526,153	497,480	19.02	26,156
2004	152,038.10	81,280	76,321	75,717	19.15	3,954
2005	355,301.76	184,295	173,052	182,250	19.49	9,351
2006	2,818,689.71	1,414,982	1,328,660	1,490,030	19.84	75,102
2007	47,776.02	23,238	21,820	25,956	20.06	1,294
2008	265,426.92	124,220	116,642	148,785	20.46	7,272
2009	38,624.68	17,400	16,339	22,286	20.74	1,075
2010	58,569.19	25,302	23,758	34,811	21.04	1,655
2011	117,249.98	48,541	45,580	71,670	21.23	3,376
2012	910,546.04	358,209	336,356	574,190	21.59	26,595
2013	344,080.13	128,376	120,544	223,536	21.84	10,235
2014	4,353,903.43	1,536,057	1,442,350	2,911,553	22.01	132,283
2015	360,443.02	118,946	111,690	248,753	22.33	11,140
2016	551,559.32	169,329	158,999	392,560	22.57	17,393
2017	145,324.53	41,069	38,564	106,761	22.85	4,672

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2018	1,683,376.44	433,638	407,184	1,276,192	23.06	55,342
2019	857,993.31	198,797	186,669	671,324	23.21	28,924
2020	2,206,232.16	450,071	422,614	1,783,618	23.41	76,190
2021	1,487,352.61	260,287	244,408	1,242,945	23.57	52,734
2022	59,557.50	8,600	8,075	51,482	23.70	2,172
2023	1,020,364.40	114,179	107,214	913,150	23.81	38,352
2024	78,642.08	6,071	5,701	72,941	23.91	3,051
2025	2,009,413.32	80,979	76,038	1,933,375	23.81	81,200
2026	4,387,338.80	45,628	42,845	4,344,494	23.79	182,618
9999	1,964,196.05-	512,190-	480,944-	1,483,252-		65,739-
	23,802,037.88	6,206,690	5,828,049	17,973,989		796,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1990	1,801.52	1,278	996	806	14.76	55
1995	401.15	262	204	197	16.39	12
1998	1,318.78	812	633	686	17.45	39
1999	5,730.18	3,466	2,702	3,028	17.64	172
2000	161,230.70	95,158	74,171	87,060	18.05	4,823
2003	3,916.03	2,144	1,671	2,245	19.02	118
2004	38,641.82	20,658	16,102	22,540	19.15	1,177
2005	87,881.47	45,584	35,530	52,351	19.49	2,686
2006	52,353.05	26,281	20,485	31,868	19.84	1,606
2007	5,522.97	2,686	2,094	3,429	20.06	171
2010	64,245.34	27,754	21,633	42,612	21.04	2,025
2011	116,559.46	48,256	37,613	78,946	21.23	3,719
2012	1,920.72	756	589	1,332	21.59	62
2013	645,473.78	240,826	187,711	457,763	21.84	20,960
2014	7,874.61	2,778	2,165	5,710	22.01	259
2016	70,154.05	21,537	16,787	53,367	22.57	2,365
2017	8,939.19	2,526	1,969	6,970	22.85	305
2018	6,412.66	1,652	1,288	5,125	23.06	222
2019	664,392.78	153,940	119,988	544,405	23.21	23,456
2020	2,543,133.58	518,799	404,376	2,138,758	23.41	91,361
2021	2,525,382.86	441,942	344,470	2,180,913	23.57	92,529
2022	4,948,991.53	714,634	557,018	4,391,974	23.70	185,315
2023	6,176,829.39	691,187	538,742	5,638,087	23.81	236,795
2024	6,389,083.84	493,237	384,451	6,004,633	23.91	251,135
2025	4,207,575.31	169,565	132,167	4,075,408	23.81	171,164
2026	982,285.95	10,216	7,963	974,323	23.79	40,955
	29,718,052.72	3,737,934	2,913,518	26,804,535		1,133,486

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.81

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	328	301	200	16.39	12
1997	242.21	152	139	103	17.08	6
2007	302,979.30	147,369	135,023	167,956	20.06	8,373
2008	106,545.19	49,863	45,686	60,859	20.46	2,975
2009	90,997.69	40,994	37,560	53,438	20.74	2,577
2010	665,309.01	287,413	263,334	401,975	21.04	19,105
2011	673,316.56	278,753	255,399	417,918	21.23	19,685
2012	213,917.90	84,155	77,105	136,813	21.59	6,337
2013	1,167,611.55	435,636	399,139	768,473	21.84	35,186
2014	1,470,086.74	518,647	475,195	994,892	22.01	45,202
2015	1,333,851.63	440,171	403,294	930,558	22.33	41,673
2016	1,650,181.56	506,606	464,163	1,186,019	22.57	52,548
2017	2,025,413.90	572,382	524,429	1,500,985	22.85	65,689
2018	970,045.83	249,884	228,949	741,097	23.06	32,138
2019	325,033.26	75,310	69,001	256,032	23.21	11,031
2020	119,694.64	24,418	22,372	97,323	23.41	4,157
2021	268,274.05	46,948	43,015	225,259	23.57	9,557
2023	21,622.78	2,420	2,217	19,406	23.81	815
	11,405,624.54	3,761,449	3,446,321	7,959,304		357,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,719	1,557	165	0.12	165
1950	176.72	175	159	18	0.92	18
1951	14,946.31	14,685	13,304	1,642	1.34	1,225
1952	33,162.46	32,638	29,569	3,593	1.19	3,019
1953	14,955.45	14,629	13,253	1,702	1.63	1,044
1954	9,781.62	9,508	8,614	1,168	2.07	564
1955	2,307.03	2,228	2,018	289	2.53	114
1956	984.21	944	855	129	2.99	43
1957	15,308.52	14,577	13,206	2,103	3.46	608
1958	2,821.39	2,686	2,433	388	3.43	113
1959	30,581.95	28,891	26,174	4,408	3.92	1,124
1960	74,879.69	70,177	63,578	11,302	4.42	2,557
1961	172,778.06	161,720	146,513	26,265	4.44	5,916
1962	3,846.01	3,569	3,233	613	4.97	123
1963	21,459.38	19,738	17,882	3,577	5.49	652
1964	32,655.26	29,964	27,146	5,509	5.57	989
1965	199,549.50	181,371	164,316	35,234	6.11	5,767
1966	11,660.13	10,494	9,507	2,153	6.67	323
1967	28,880.66	25,900	23,465	5,416	6.79	798
1968	95,517.72	84,762	76,791	18,727	7.36	2,544
1969	307,919.76	272,047	246,465	61,455	7.52	8,172
1970	5,567.23	4,895	4,435	1,132	7.69	147
1971	51,979.05	45,170	40,922	11,057	8.29	1,334
1972	423,176.07	365,624	331,243	91,933	8.50	10,816
1973	5,691,249.88	4,856,344	4,399,681	1,291,569	9.11	141,775
1974	22,347.74	18,942	17,161	5,187	9.35	555

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	94,482	85,597	26,682	9.61	2,776
1976	70,968.42	59,259	53,687	17,281	9.88	1,749
1977	19,388.63	16,056	14,546	4,843	10.17	476
1978	9,787.72	7,987	7,236	2,552	10.82	236
1979	173,726.38	140,440	127,234	46,492	11.14	4,173
1980	146,097.95	116,937	105,941	40,157	11.47	3,501
1981	505,230.20	400,142	362,515	142,715	11.82	12,074
1982	684,624.45	536,198	485,777	198,847	12.18	16,326
1983	229,348.41	178,502	161,717	67,631	12.25	5,521
1984	311,320.96	239,281	216,780	94,541	12.64	7,480
1985	643,142.22	487,823	441,951	201,191	13.05	15,417
1986	407,620.75	304,900	276,229	131,392	13.48	9,747
1987	667,775.86	494,822	448,292	219,484	13.63	16,103
1988	283,751.47	207,025	187,558	96,193	14.08	6,832
1989	418,946.17	300,720	272,442	146,504	14.55	10,069
1990	4,401,706.59	3,121,690	2,828,144	1,573,563	14.76	106,610
1991	1,019,819.94	713,874	646,745	373,075	15.00	24,872
1992	985,449.05	676,806	613,163	372,286	15.50	24,018
1993	1,214,131.28	821,360	744,124	470,007	15.78	29,785
1994	342,251.03	227,802	206,381	135,870	16.08	8,450
1995	3,082,931.12	2,016,545	1,826,920	1,256,011	16.39	76,633
1996	1,060,183.76	680,638	616,635	443,549	16.73	26,512
1997	3,345,175.84	2,105,119	1,907,165	1,438,011	17.08	84,193
1998	1,034,657.53	637,349	577,416	457,242	17.45	26,203
1999	3,189,091.46	1,928,763	1,747,393	1,441,698	17.64	81,729
2000	2,409,237.91	1,421,932	1,288,222	1,121,016	18.05	62,106
2001	2,395,199.84	1,383,228	1,253,157	1,142,043	18.29	62,441
2002	1,311,520.09	739,697	670,140	641,380	18.55	34,576
2003	2,219,803.79	1,215,121	1,100,858	1,118,946	19.02	58,830
2004	383,622.14	205,084	185,799	197,823	19.15	10,330
2005	64,788.35	33,606	30,446	34,342	19.49	1,762
2006	234,701.03	117,820	106,741	127,960	19.84	6,450
2007	1,472,539.40	716,243	648,891	823,648	20.06	41,059
2008	315,637.75	147,718	133,827	181,811	20.46	8,886
2009	166,046.08	74,804	67,770	98,276	20.74	4,738
2010	222,616.68	96,170	87,127	135,490	21.04	6,440
2011	329,273.84	136,319	123,500	205,774	21.23	9,693
2012	460,640.66	181,216	164,176	296,465	21.59	13,732
2013	203,020.58	75,747	68,624	134,397	21.84	6,154
2014	121,523.26	42,873	38,841	82,682	22.01	3,757
2015	386,471.90	127,536	115,543	270,929	22.33	12,133

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	91,368	82,776	214,838	22.57	9,519
2017	66,657.04	18,837	17,066	49,591	22.85	2,170
2018	891,894.73	229,752	208,148	683,747	23.06	29,651
2019	112,378.15	26,038	23,590	88,788	23.21	3,825
2020	142,298.54	29,029	26,299	116,000	23.41	4,955
2021	438,896.41	76,807	69,584	369,312	23.57	15,669
2022	118,121.94	17,057	15,453	102,669	23.70	4,332
2023	587,754.33	65,770	59,586	528,168	23.81	22,183
2024	25,792.73	1,991	1,804	23,989	23.91	1,003
2025	1,130,062.20	45,542	41,259	1,088,803	23.81	45,729
	48,154,022.10	30,121,511	27,290,584	20,863,438		1,274,113

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 2.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	21,345	19,547	15,745	17.64	893
2000	475,480.08	280,628	256,987	218,493	18.05	12,105
2001	36,531.40	21,097	19,320	17,211	18.29	941
2002	538,352.70	303,631	278,052	260,301	18.55	14,032
2003	70,588.30	38,640	35,385	35,203	19.02	1,851
2004	268,409.81	143,492	131,404	137,006	19.15	7,154
2005	16,038.24	8,319	7,618	8,420	19.49	432
2006	189,538.24	95,148	87,132	102,406	19.84	5,162
2007	1,098,486.35	534,304	489,292	609,194	20.06	30,369
2008	658,548.44	308,201	282,237	376,311	20.46	18,393
2009	1,314,447.17	592,158	542,273	772,174	20.74	37,231
2010	291,357.56	125,866	115,263	176,095	21.04	8,370
2011	161,831.12	66,998	61,354	100,477	21.23	4,733
2012	145,779.02	57,349	52,518	93,261	21.59	4,320
2013	243,526.60	90,860	83,206	160,321	21.84	7,341
2015	53,358.27	17,608	16,125	37,233	22.33	1,667
2016	287,116.14	88,145	80,719	206,397	22.57	9,145
2017	135,483.94	38,288	35,062	100,422	22.85	4,395
2018	157,143.96	40,480	37,070	120,074	23.06	5,207
2019	27,912.06	6,467	5,922	21,990	23.21	947
2020	81,516.58	16,629	15,228	66,289	23.41	2,832
2021	3,000.02	525	481	2,519	23.57	107
2022	48,563.86	7,013	6,422	42,142	23.70	1,778
2023	2,922,287.54	327,004	299,455	2,622,833	23.81	110,157
2024	28,865.32	2,228	2,040	26,825	23.91	1,122
2025	543,332.19	21,896	20,052	523,280	23.81	21,977
	9,832,787.23	3,254,319	2,980,164	6,852,623		312,661

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 3.18

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,465,950.23	2,839,451	2,793,573	1,672,377	19.48	85,851
1993	233.99	146	144	90	19.91	5
1994	5,160.75	3,154	3,103	2,058	20.36	101
1995	823.58	495	487	337	20.55	16
1996	1,174.86	691	680	495	21.02	24
1998	5,759.54	3,258	3,205	2,554	21.50	119
2001	17,626.58	9,254	9,104	8,522	22.62	377
2008	30,524.61	12,747	12,541	17,984	25.10	716
2009	155,728.89	62,214	61,209	94,520	25.55	3,699
2012	3,183,782.65	1,096,495	1,078,778	2,105,004	26.65	78,987
2013	143,643.93	46,684	45,930	97,714	27.00	3,619
2014	144,064.26	43,911	43,202	100,863	27.37	3,685
2021	1,294,211.98	182,484	179,536	1,114,676	30.46	36,595
2024	49,463.77	2,918	2,871	46,593	31.90	1,461
2025	103,591.00	3,097	3,047	100,544	32.44	3,099
	9,601,740.62	4,306,999	4,237,409	5,364,332		218,354
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,881,832	1,851,427	958,536	18.25	52,523
1990	10,623.39	6,999	6,886	3,737	18.64	200
1994	8,028.91	4,959	4,879	3,150	19.81	159
2000	691.60	376	370	322	21.85	15
2007	6,598.67	2,909	2,862	3,737	24.10	155
2008	51,019.15	21,581	21,232	29,787	24.55	1,213
2009	13,787.45	5,602	5,511	8,276	24.84	333
2010	29,160.31	11,338	11,155	18,006	25.15	716
2012	25,731.93	9,042	8,896	16,836	25.84	652
2013	10,033.12	3,326	3,272	6,761	26.22	258
2014	10,972.92	3,410	3,355	7,618	26.61	286
	2,976,609.95	1,951,374	1,919,845	1,056,765		56,510

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,780,725	1,751,953	626,787	12.76	49,121
1990	6,544.83	4,807	4,729	1,815	13.02	139
1993	8,633.92	6,154	6,055	2,579	13.30	194
1994	35,338.97	24,879	24,477	10,862	13.45	808
1995	21,272.50	14,772	14,533	6,739	13.64	494
2011	15,381.16	7,637	7,514	7,868	15.21	517
	2,465,911.67	1,838,974	1,809,261	656,651		51,273
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,804,020	1,774,872	1,244,914	19.54	63,711
1998	64,849.95	37,950	37,337	27,513	19.85	1,386
1999	312,258.00	179,580	176,678	135,580	19.95	6,796
2000	128,124.58	71,955	70,792	57,332	20.30	2,824
2001	405,208.19	221,851	218,266	186,942	20.66	9,048
	3,930,226.99	2,315,356	2,277,946	1,652,281		83,765
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	239	235	81	14.14	6
1990	43,914.68	30,670	30,174	13,740	15.55	884
1995	1,272,362.26	828,308	814,925	457,438	16.62	27,523
1999	3,434,290.64	2,095,604	2,061,744	1,372,547	17.25	79,568
2004	9,652.67	5,309	5,223	4,429	18.00	246
2006	18,839.86	9,834	9,675	9,165	18.31	501
2010	11,538.67	5,280	5,195	6,344	18.97	334
2011	9,238.54	4,046	3,981	5,258	19.25	273
2012	111,639.37	46,889	46,131	65,508	19.33	3,389
2013	126,470.76	50,474	49,658	76,812	19.57	3,925
2014	90,582.18	34,240	33,687	56,895	19.75	2,881

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	9,329	9,178	23,949	20.41	1,173
2019	110.86	28	28	83	20.55	4
2021	4,084,181.09	788,247	775,511	3,308,670	20.91	158,234
2023	1,499,563.30	185,796	182,794	1,316,769	21.21	62,082
	10,745,828.37	4,094,293	4,028,139	6,717,689		341,023
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	489,298	481,392	110,620	11.97	9,241
1970	0.18		0			
1971	85.00	69	68	17	12.57	1
1972	77.00	62	61	16	13.11	1
1973	159.00	127	125	34	13.23	3
1977	915.82	705	694	222	14.69	15
1982	1,483.91	1,090	1,072	412	15.88	26
1984	2,142.27	1,539	1,514	628	16.48	38
1985	5,679.13	4,028	3,963	1,716	16.80	102
1986	274.00	192	189	85	17.14	5
1989	906.66	611	601	306	17.95	17
1990	675,240.20	447,279	440,052	235,188	18.35	12,817
1991	1,313,537.46	855,113	841,297	472,241	18.76	25,173
1992	142.08	91	90	53	18.91	3
1994	3,438.13	2,134	2,100	1,339	19.55	68
1995	41,956.14	25,623	25,209	16,747	19.76	848
2000	21,291.43	11,736	11,546	9,745	21.17	460
2001	8,729.22	4,692	4,616	4,113	21.51	191
2004	27,520.99	13,623	13,403	14,118	22.44	629
2007	0.06		0			
2008	38,004.78	16,418	16,153	21,852	23.67	923
2009	43,188.45	17,915	17,626	25,563	23.98	1,066
2011	1,847,904.99	698,508	687,222	1,160,683	24.68	47,029
2012	4,021.14	1,447	1,424	2,598	24.91	104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	83,568	82,218	164,079	25.31	6,483
2014	12,654.23	4,039	3,974	8,680	25.59	339
2021	4,157,197.84	627,737	617,594	3,539,604	28.11	125,920
	9,044,858.51	3,307,644	3,254,201	5,790,658		231,502
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	666,957	656,181	156,388	11.79	13,264
1973	4,159.20	3,395	3,340	819	11.94	69
1974	84.31	68	67	17	12.10	1
1982	1,394,614.35	1,067,717	1,050,465	344,149	13.47	25,549
1983	757.95	574	565	193	13.82	14
1984	1,092.20	821	808	284	13.87	20
1985	1,695.89	1,259	1,239	457	14.25	32
1986	158,342.13	116,540	114,657	43,685	14.35	3,044
1987	5,238.49	3,820	3,758	1,480	14.48	102
1990	9,016.06	6,362	6,259	2,757	15.02	184
1994	11,504.67	7,768	7,642	3,862	15.39	251
1996	206,838.17	135,272	133,086	73,752	15.87	4,647
1997	211,238.37	135,995	133,798	77,441	16.05	4,825
1998	142,198.49	90,381	88,921	53,278	16.05	3,320
2006	3,287.36	1,762	1,734	1,554	17.31	90
2007	4,241.17	2,216	2,180	2,061	17.36	119
2008	44,084.18	22,298	21,938	22,146	17.59	1,259
2009	3,924.36	1,921	1,890	2,034	17.72	115
2012	12.52	5	5	8	18.05	
2013	55,551.77	23,110	22,737	32,815	18.25	1,798
2014	2,179.04	860	846	1,333	18.40	72
2022	10,566.18	1,796	1,767	8,799	19.53	451
2023	2,336,729.60	309,149	304,154	2,032,576	19.68	103,281
	5,419,925.38	2,600,046	2,558,036	2,861,889		162,507

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	129	129			
1935	11.26	11	11			
1958	29.15	26	26	4	7.19	1
1963	1,322.35	1,183	1,164	159	7.42	21
1965	219,097.73	193,792	190,653	28,445	7.97	3,569
1966	70.40	62	61	9	8.03	1
1969	304,225.19	267,049	262,723	41,502	7.94	5,227
1982	1,188,330.51	988,216	972,208	216,123	8.91	24,256
1983	68,041.39	56,175	55,265	12,776	9.08	1,407
1987	17,693.12	14,284	14,053	3,641	9.31	391
1988	20,150.57	16,157	15,895	4,255	9.39	453
1989	76,072.02	60,797	59,812	16,260	9.30	1,748
1990	7,021.40	5,561	5,471	1,550	9.45	164
1992	11,166.13	8,732	8,591	2,576	9.48	272
1994	1,180,765.42	906,828	892,138	288,627	9.67	29,848
1996	5,063.26	3,828	3,766	1,297	9.68	134
1997	1,346.73	1,008	992	355	9.76	36
2000	1,658.35	1,199	1,180	479	9.97	48
2008	8,355.53	5,324	5,238	3,118	10.25	304
2009	44,551.46	27,720	27,271	17,281	10.32	1,675
2013	396,506.56	219,585	216,028	180,479	10.47	17,238
2014	57.46	31	30	27	10.52	3
	3,558,673.94	2,784,706	2,739,712	818,962		86,796
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1903	17,503.17	17,503	17,503			
1929	43,855.65	43,391	42,685	1,170	1.04	1,125
1949	14,516.83	13,414	13,196	1,321	6.33	209

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1952	53.74	49	48	6	7.30	1
1957	163.91	146	144	20	8.52	2
1959	27,442.45	24,086	23,694	3,748	9.34	401
1961	6.17	5	5	1	9.63	
1968	32.03	27	27	5	11.93	
1970	511.02	418	411	100	12.49	8
1982	1,666.07	1,224	1,204	462	15.88	29
1985	1,563,397.08	1,108,918	1,090,885	472,512	16.80	28,126
1986	5,921.61	4,145	4,078	1,844	17.14	108
1987	2,927.82	2,021	1,988	940	17.50	54
1989	47,324.37	31,868	31,350	15,975	17.95	890
1992	833,432.94	535,564	526,855	306,578	18.91	16,212
1994	1,012.05	632	622	390	19.28	20
1995	3,900.84	2,382	2,343	1,558	19.76	79
1996	23,488.35	14,093	13,864	9,625	20.00	481
1997	20,494.09	12,065	11,869	8,625	20.26	426
1998	42,681.51	24,619	24,219	18,463	20.54	899
1999	151,626.25	85,563	84,172	67,455	20.85	3,235
2000	79,017.12	43,554	42,846	36,171	21.17	1,709
2006	2,632.42	1,232	1,212	1,420	22.74	62
2007	9,708.32	4,390	4,319	5,390	23.02	234
2008	3,214.95	1,400	1,377	1,838	23.32	79
2009	4,864.53	2,034	2,001	2,864	23.65	121
2012	233,587.43	84,699	83,322	150,266	24.61	6,106
2013	57,995.33	19,904	19,580	38,415	24.88	1,544
2014	709,750.07	229,107	225,381	484,369	25.17	19,244
2023	4,260,850.53	407,763	401,132	3,859,719	28.35	136,145
2025	360,794.22	11,978	11,783	349,011	29.12	11,985
	8,524,372.87	2,728,194	2,684,113	5,840,260		229,534
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	71,526	70,370	10,542	8.53	1,236
1962	5,350.86	4,726	4,650	701	8.46	83

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1963	479.89	420	413	67	8.94	7
1964	977.76	855	841	137	8.92	15
1966	240.00	207	204	36	9.44	4
1969	474,176.86	405,421	398,870	75,306	9.67	7,788
1970	4,015.31	3,418	3,363	653	9.79	67
1972	6,866.34	5,784	5,691	1,176	10.10	116
1975	15,658.45	13,017	12,807	2,852	10.35	276
1976	5,336.00	4,402	4,331	1,005	10.61	95
1979	5,834.00	4,744	4,667	1,167	10.80	108
1980	1,374.20	1,106	1,088	286	11.14	26
1981	8,541.92	6,842	6,731	1,810	11.18	162
1982	296,991.36	236,524	232,702	64,289	11.25	5,715
1983	48,573.14	38,431	37,810	10,763	11.35	948
1984	1,323.05	1,039	1,022	301	11.48	26
1986	1,829.56	1,420	1,397	433	11.55	37
1987	770.54	592	582	188	11.76	16
1988	1,916.04	1,463	1,439	477	11.75	41
1989	995.67	755	743	253	11.78	21
1990	12,231.45	9,159	9,011	3,220	12.08	267
1991	42,884.78	31,821	31,307	11,578	12.17	951
1992	1,006.23	742	730	276	12.08	23
1993	7,180,454.66	5,236,706	5,152,094	2,028,361	12.25	165,580
1994	16,957.32	12,264	12,066	4,891	12.25	399
1995	1,163,518.36	829,589	816,185	347,333	12.48	27,831
1996	136,034.19	95,904	94,354	41,680	12.55	3,321
1997	2,217,681.20	1,549,937	1,524,894	692,787	12.49	55,467
2000	62,308.54	41,797	41,122	21,187	12.76	1,660
2001	339,034.47	223,763	220,148	118,887	12.88	9,230
2006	14,081.71	8,449	8,312	5,769	13.33	433
2007	28,838.76	16,931	16,657	12,181	13.36	912
2012	4,153,926.68	2,093,579	2,059,752	2,094,175	13.78	151,972
2013	2,073,887.49	1,005,628	989,380	1,084,508	13.81	78,531
2014	191,425.87	88,668	87,235	104,191	13.91	7,490
2017	144,046.69	56,005	55,100	88,947	14.15	6,286
2018	139,569.24	50,357	49,543	90,026	14.17	6,353
2019	272,566.83	89,674	88,225	184,342	14.28	12,909
	19,152,617.30	12,243,665	12,045,838	7,106,779		546,402

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1951	7,786.36	7,125	7,010	776	6.97	111
1952	30,215.24	27,502	27,058	3,158	7.30	433
1953	78,423.13	70,989	69,842	8,581	7.65	1,122
1954	24,078.68	21,844	21,491	2,588	7.37	351
1955	1,595.53	1,439	1,416	180	7.74	23
1957	413.46	368	362	51	8.52	6
1958	1,605.42	1,419	1,396	209	8.92	23
1959	163.28	143	141	23	9.34	2
1962	193.55	167	164	29	10.07	3
1963	506.81	434	427	80	10.53	8
1967	184.10	154	152	33	11.42	3
1968	3,104.85	2,575	2,533	571	11.93	48
1969	828.36	685	674	154	11.97	13
1971	320.57	261	257	64	12.57	5
1972	2,574.21	2,071	2,038	537	13.11	41
1975	162,318.39	127,485	125,425	36,893	13.94	2,647
1976	20,232.85	15,782	15,527	4,706	14.10	334
1983	18,967.01	13,783	13,560	5,407	16.17	334
1985	72,334.13	51,307	50,478	21,856	16.80	1,301
1986	210.30	147	145	66	17.14	4
1987	1,135.39	784	771	364	17.50	21
1989	612,962.69	412,769	406,100	206,863	17.95	11,524
1990	8,219,564.39	5,444,639	5,356,667	2,862,897	18.35	156,016
1991	3,676,613.60	2,406,344	2,367,464	1,309,150	18.48	70,841
1993	8,530.66	5,405	5,318	3,213	19.08	168
1994	5,627.82	3,512	3,455	2,173	19.28	113
1995	6,459.42	3,945	3,881	2,578	19.76	130
1996	4,342.38	2,605	2,563	1,779	20.00	89
1997	73,830.35	43,464	42,762	31,069	20.26	1,534
1998	7,465.77	4,306	4,236	3,229	20.54	157
2001	244,792.37	132,188	130,052	114,740	21.30	5,387
2006	39,082.52	18,291	17,995	21,087	22.74	927
2008	66,613.60	29,017	28,548	38,065	23.32	1,632
2009	775.93	324	319	457	23.65	19
2010	29,648.24	11,859	11,667	17,981	24.00	749
2012	11,405,985.65	4,135,810	4,068,986	7,337,000	24.61	298,131
2013	25,740.19	8,834	8,691	17,049	24.88	685
2014	91,920.83	29,672	29,193	62,728	25.17	2,492

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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2017	198,053.66	50,623	49,805	148,249	26.21	5,656
2018	194,447.08	44,956	44,230	150,217	26.60	5,647
2025	6,826,807.00	226,650	222,988	6,603,819	29.12	226,779
	32,166,455.77	13,361,677	13,145,786	19,020,670		795,509
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,883	5,788	158	1.04	152
1931	5,319.00	5,255	5,170	149	1.15	130
1947	278.00	259	255	23	5.75	4
1954	493.00	447	440	53	7.37	7
1956	179.54	161	158	21	8.12	3
1957	631.36	562	553	78	8.52	9
1963	842.00	721	709	133	10.53	13
1973	26,394.70	21,124	20,783	5,612	13.23	424
1979	391.74	295	290	102	15.50	7
1982	7,848.56	5,733	5,640	2,208	16.24	136
1984	1,071.66	761	749	323	17.17	19
1985	34,553.31	24,225	23,834	10,720	17.48	613
1986	19,163.69	13,261	13,047	6,117	17.80	344
1990	8,393.40	5,499	5,410	2,983	18.95	157
1995	1,937,167.63	1,159,007	1,140,279	796,889	20.81	38,294
1998	37.76	21	21	17	21.75	1
2008	12,798.62	5,276	5,191	7,608	25.67	296
2009	27,067.43	10,675	10,503	16,565	26.10	635
2010	27,009.76	10,199	10,034	16,976	26.37	644
2011	5,393.93	1,934	1,903	3,491	26.84	130
2012	68,345.06	23,155	22,781	45,564	27.32	1,668
2014	10,788.07	3,223	3,171	7,617	28.16	270
	2,200,234.80	1,297,797	1,276,828	923,407		43,956

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,156,191	2,121,353	1,487,939	19.54	76,148
1998	636,566.96	372,519	366,500	270,067	19.85	13,605
1999	22,865.33	13,150	12,938	9,928	19.95	498
2001	3,473.57	1,902	1,871	1,602	20.66	78
2007	40,599.49	18,745	18,442	22,157	22.15	1,000
2008	19,404.61	8,662	8,522	10,883	22.32	488
2010	38,695.00	15,911	15,654	23,041	22.91	1,006
2012	12,166.56	4,548	4,475	7,692	23.45	328
2013	106,076.97	37,509	36,903	69,174	23.76	2,911
2014	22,389.82	7,469	7,348	15,041	23.97	627
2021	2,288,196.37	368,400	362,448	1,925,749	26.06	73,897
	6,799,726.10	3,005,006	2,956,453	3,843,273		170,586
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	4,009,016	3,944,241	1,855,841	16.08	115,413
1991	10,808.16	7,377	7,258	3,550	16.28	218
1992	63.36	43	42	21	16.25	1
1993	1,858.78	1,239	1,219	640	16.50	39
1994	2,129.12	1,397	1,374	755	16.78	45
1995	39,713.08	25,730	25,314	14,399	16.85	855
1998	71.71	44	43	28	17.45	2
1999	8,425.15	5,096	5,014	3,411	17.64	193
2000	32,575.38	19,311	18,999	13,576	17.86	760
2001	1,233.88	719	707	526	17.92	29
2003	779.79	434	427	353	18.32	19
2004	1,532.72	833	820	713	18.49	39
2007	36,939.80	18,459	18,161	18,779	19.02	987
2008	184,433.05	89,302	87,859	96,574	19.17	5,038
2009	133,091.40	62,220	61,215	71,877	19.36	3,713
2010	32,619.58	14,666	14,429	18,191	19.59	929
2012	31,903.15	13,176	12,963	18,940	19.90	952
2013	528.32	207	204	325	20.11	16

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2014	77,664.18	28,798	28,333	49,331	20.36	2,423
2017	19,208.64	5,791	5,697	13,511	20.85	648
2025	750,000.00	32,100	31,581	718,419	22.36	32,130
	7,165,660.84	4,335,958	4,265,900	2,899,761		164,449
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,572,197	1,546,794	727,796	16.08	45,261
1991	121,464.63	82,900	81,561	39,904	16.28	2,451
1992	1,960.79	1,327	1,306	655	16.25	40
1993	35.91	24	24	12	16.50	1
1995	601.31	390	384	218	16.85	13
1999	5.76	3	3	3	17.64	
2000	1,848.92	1,096	1,078	771	17.86	43
2001	375.44	219	215	160	17.92	9
2006	8,629.98	4,436	4,364	4,266	18.91	226
2007	58.48	29	29	30	19.02	2
2009	16,915.26	7,908	7,780	9,135	19.36	472
2010	7,308.81	3,286	3,233	4,076	19.59	208
2012	119,943.23	49,537	48,737	71,207	19.90	3,578
2013	41,899.64	16,450	16,184	25,715	20.11	1,279
2014	19,329.32	7,167	7,051	12,278	20.36	603
2019	1,090.61	270	266	825	21.25	39
	2,616,058.20	1,747,239	1,719,008	897,050		54,225
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			

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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	1,006,516	989,431	466,756	16.08	29,027
1991	125,225.99	85,467	84,016	41,210	16.28	2,531
1992	1,469.28	994	977	492	16.25	30
1993	650.89	434	427	224	16.50	14
1994	2,419.58	1,587	1,560	860	16.78	51
1995	10,944.29	7,091	6,971	3,974	16.85	236
1997	674.81	423	416	259	17.30	15
1998	244.82	151	148	96	17.45	6
1999	163.20	99	97	66	17.64	4
2001	18,845.86	10,978	10,792	8,054	17.92	449
2005	80,991.72	42,861	42,133	38,858	18.68	2,080
2008	16,964.75	8,214	8,075	8,890	19.17	464
	1,773,662.74	1,223,696	1,203,924	569,739		34,907
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	1,986,601	1,954,503	811,581	14.91	54,432
1989	20,213.19	14,359	14,127	6,086	15.08	404
1990	4,961.45	3,483	3,427	1,535	15.28	100
1991	16,130.80	11,179	10,998	5,132	15.51	331
1992	1,148.36	789	776	372	15.50	24
1993	6,916.77	4,679	4,603	2,313	15.78	147
1994	1,753.58	1,173	1,154	600	15.85	38
1995	13,725.94	9,021	8,875	4,851	16.17	300
1997	1,057.68	675	664	394	16.45	24
1998	3,562.34	2,234	2,198	1,364	16.64	82
1999	49,989.25	30,908	30,409	19,581	16.67	1,175
2000	13,244.43	8,023	7,893	5,351	16.92	316
2001	577.08	343	337	240	17.02	14
2007	20,878.82	10,751	10,577	10,302	17.90	576
2008	8,002.36	3,990	3,926	4,077	18.10	225
2009	39,060.79	18,792	18,488	20,572	18.34	1,122
2010	14,986.30	6,954	6,842	8,145	18.48	441

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2012	81,800.26	34,929	34,365	47,436	18.79	2,525
2013	32,118.74	13,111	12,899	19,220	18.85	1,020
2014	28,769.10	11,116	10,936	17,833	19.06	936
2016	562,914.51	191,954	188,853	374,062	19.33	19,351
2018	85,920.60	24,814	24,413	61,508	19.70	3,122
	3,773,815.90	2,389,878	2,351,264	1,422,552		86,705
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,721,892.87	3,146,669	3,095,826	1,626,066	17.02	95,539
1993	54,143.65	35,556	34,982	19,162	17.25	1,111
1995	25,297.32	16,155	15,894	9,403	17.54	536
1997	3,068.31	1,895	1,864	1,204	17.95	67
1998	3,532.87	2,137	2,102	1,430	18.30	78
2000	3,454.36	2,012	1,979	1,475	18.64	79
2001	1,208.14	689	678	530	18.86	28
2007	5,017.73	2,441	2,402	2,616	20.06	130
2008	8,800.04	4,134	4,067	4,733	20.31	233
2009	33,367.34	15,145	14,900	18,467	20.45	903
2010	3,391.87	1,482	1,458	1,934	20.63	94
2012	39,527.05	15,771	15,516	24,011	21.09	1,139
2013	53,673.44	20,374	20,045	33,629	21.25	1,583
2014	49,353.54	17,708	17,422	31,932	21.44	1,489
2019	2,864.07	678	667	2,197	22.59	97
2025	1,400,826.00	56,313	55,403	1,345,423	23.88	56,341
2026	379,999.98	3,914	3,851	376,149	24.08	15,621
	6,789,418.58	3,343,073	3,289,057	3,500,362		175,068

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,219,657	5,135,320	2,853,136	17.51	162,943
1994	44,194.91	28,426	27,967	16,228	17.75	914
1995	112,706.90	71,276	70,124	42,583	18.02	2,363
1997	80,693.83	49,377	48,579	32,115	18.39	1,746
1998	3,366.88	2,027	1,994	1,373	18.51	74
1999	532.85	314	309	224	18.87	12
2000	9,264.78	5,348	5,262	4,003	19.05	210
2001	28,375.90	16,032	15,773	12,603	19.25	655
2006	0.33		0			
2007	9,549.60	4,590	4,516	5,034	20.53	245
2008	2,264.03	1,051	1,034	1,230	20.76	59
2009	26,199.97	11,759	11,569	14,631	20.88	701
2010	165,181.88	71,094	69,945	95,237	21.17	4,499
2012	34,593.21	13,609	13,389	21,204	21.59	982
2013	128,885.26	48,087	47,310	81,575	21.84	3,735
2014	37,093.23	13,086	12,875	24,219	22.01	1,100
2019	8,081.58	1,873	1,843	6,239	23.21	269
	8,679,441.29	5,557,606	5,467,809	3,211,632		180,507
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,674,594	5,582,907	3,101,810	17.51	177,145
1994	463,999.38	298,444	293,622	170,377	17.75	9,599
1995	152,290.96	96,309	94,753	57,538	18.02	3,193
1996	1,500.56	936	921	580	18.08	32
1998	91.08	55	54	37	18.51	2
2000	2,132.55	1,231	1,211	921	19.05	48
2001	1,280.73	724	712	568	19.25	30
2003	1,537.06	827	814	723	19.74	37
2008	38,154.92	17,719	17,433	20,722	20.76	998
2009	16,416.46	7,368	7,249	9,168	20.88	439
2010	6,304.52	2,713	2,669	3,635	21.17	172

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WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	36,404.23	14,321	14,090	22,315	21.59	1,034
2013	70,933.95	26,465	26,037	44,897	21.84	2,056
2014	19,921.37	7,028	6,914	13,007	22.01	591
	9,495,684.23	6,148,734	6,049,386	3,446,298		195,376
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,152,478	3,101,541	2,678,579	22.50	119,048
2001	40,700.36	21,062	20,722	19,979	23.31	857
2007	10,162.55	4,306	4,236	5,926	25.84	229
2008	6,430.94	2,616	2,574	3,857	26.25	147
2009	20,153.37	7,846	7,719	12,434	26.67	466
2010	6,227.91	2,312	2,275	3,953	27.10	146
2012	14,664.07	4,886	4,807	9,857	28.02	352
2013	49,081.55	15,377	15,129	33,953	28.49	1,192
2014	41,390.35	12,119	11,923	29,467	28.98	1,017
	5,968,932.01	3,223,002	3,170,926	2,798,006		123,454
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	17,711	17,425	12,332	21.08	585
2006	5,492,101.10	2,394,556	2,355,866	3,136,235	25.87	121,231
2008	14,881.08	6,000	5,903	8,978	26.64	337
2009	10,105.34	3,882	3,819	6,286	27.25	231
2011	20,843.84	7,254	7,137	13,707	28.10	488
2012	159,124.19	52,352	51,506	107,618	28.55	3,769

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
2013	12,202.19	3,759	3,698	8,504	29.19	291
2014	523,557.86	150,785	148,349	375,209	29.67	12,646
2021	1,065,817.06	138,023	135,793	930,024	33.61	27,671
	7,328,389.35	2,774,322	2,729,496	4,598,893		167,249
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	29,204	28,732	16,715	18.91	884
2011	3,266,953.16	1,234,908	1,214,955	2,051,998	24.68	83,144
2012	3,336.82	1,201	1,182	2,155	24.91	87
2018	2,859,613.70	654,280	643,708	2,215,905	26.97	82,162
	6,175,350.46	1,919,593	1,888,577	4,286,773		166,277
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	34,188	33,636	19,567	18.91	1,035
2011	4,654,619.18	1,759,446	1,731,018	2,923,601	24.68	118,460
2012	14,769.41	5,314	5,228	9,541	24.91	383
2014	19,034.62	6,076	5,978	13,057	25.59	510
2017	8,769.56	2,218	2,182	6,587	26.59	248
2019	145,941.79	29,728	29,248	116,694	27.36	4,265
2022	133,531.84	16,451	16,185	117,347	28.47	4,122
2023	1,331,380.05	125,416	123,390	1,207,990	28.85	41,871
	6,361,249.14	1,978,837	1,946,864	4,414,385		170,894

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	7,765,214	7,639,747	30,725,935	31.53	974,498
2019	840,408.61	150,601	148,168	692,241	32.06	21,592
	39,206,091.43	7,915,815	7,787,915	31,418,176		996,090
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	1,031,375	1,014,710	4,081,018	31.53	129,433
2019	13,515.72	2,422	2,383	11,133	32.06	347
2025	443,662.44	12,023	11,829	431,834	35.90	12,029
	5,552,906.50	1,045,820	1,028,922	4,523,984		141,809
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	565,937	556,793	5,628,313	29.79	188,933
	6,185,106.27	565,937	556,793	5,628,313		188,933
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	2,786,660.74	159,397	193,286	2,593,375	16.48	157,365
	2,786,660.74	159,397	193,286	2,593,375		157,365

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DILLNER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2086						
NET SALVAGE PERCENT.. 0						
2026	2,866,666.66	18,920	18,614	2,848,053	37.77	75,405
	2,866,666.66	18,920	18,614	2,848,053		75,405
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1930	38.33	38	38			
1931	673.67	674	674			
1932	5.08	5	5			
1933	89.62	90	90			
1934	57.99	58	58			
1937	344.32	340	335	10	1.09	9
1938	191.96	189	186	6	1.29	5
1941	223.77	219	215	8	1.96	4
1942	10.23	10	10			
1944	85.22	82	81	5	2.75	2
1946	899.12	863	849	50	3.33	15
1947	7,414.52	7,088	6,973	441	3.64	121
1948	156.50	150	148	9	3.30	3
1950	93.33	89	88	6	4.00	2
1951	97,441.53	92,082	90,594	6,848	4.37	1,567
1952	1,116.09	1,049	1,032	84	4.74	18
1953	216,852.04	204,210	200,910	15,942	4.52	3,527
1954	36,332.33	34,007	33,457	2,875	4.92	584
1955	24,372.05	22,668	22,302	2,070	5.34	388
1956	22,525.53	20,814	20,478	2,048	5.76	356
1957	9,422.16	8,712	8,571	851	5.63	151
1958	105,339.93	96,702	95,139	10,201	6.07	1,681
1959	12,096.02	11,022	10,844	1,252	6.53	192
1960	8,140.12	7,414	7,294	846	6.46	131
1961	198.33	179	176	22	6.94	3
1962	8,495.47	7,666	7,542	953	6.92	138
1963	394.09	353	347	47	7.42	6
1964	1,806.05	1,601	1,575	231	7.93	29
1965	8,538.74	7,553	7,431	1,108	7.97	139
1966	2,005.35	1,757	1,729	277	8.49	33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1967	7,018.23	6,128	6,029	989	8.57	115
1968	511.01	442	435	76	9.11	8
1969	20,866.95	17,841	17,553	3,314	9.67	343
1970	942.79	803	790	153	9.79	16
1971	1,919.05	1,615	1,589	330	10.36	32
1972	29,476.11	24,672	24,273	5,203	10.52	495
1973	253,029.31	209,205	205,824	47,205	11.10	4,253
1974	142.87	117	115	28	11.69	2
1975	10,469.08	8,489	8,352	2,117	11.89	178
1976	1,710.57	1,368	1,346	365	12.50	29
1977	2,581.12	2,036	2,003	578	13.11	44
1978	12,162.41	9,457	9,304	2,858	13.73	208
1979	5,445.81	4,198	4,130	1,316	13.98	94
1980	3,288.95	2,496	2,456	833	14.61	57
1981	4,856.45	3,628	3,569	1,287	15.24	84
1982	16,151.13	11,868	11,676	4,475	15.88	282
1983	90,281.38	65,607	64,547	25,735	16.17	1,592
1984	37,024.11	26,435	26,008	11,016	16.82	655
1985	347,917.69	243,925	239,983	107,935	17.48	6,175
1986	387,464.23	266,575	262,267	125,197	18.14	6,902
1987	34,765.72	23,456	23,077	11,689	18.80	622
1988	116,753.67	77,641	76,386	40,367	19.14	2,109
1989	604,270.35	393,501	387,142	217,128	19.82	10,955
1990	374,040.70	238,339	234,487	139,553	20.50	6,807
1991	115,559.04	71,993	70,830	44,729	21.18	2,112
1992	63.86	39	38	25	21.87	1
1993	3,883.73	2,307	2,270	1,614	22.56	72
1994	828,996.95	480,155	472,396	356,601	23.25	15,338
1995	26,338.50	14,860	14,620	11,719	23.95	489
1996	506,597.41	278,122	273,628	232,970	24.64	9,455
1997	144,312.88	77,005	75,761	68,552	25.35	2,704
1998	488.98	253	249	240	26.05	9
1999	23.75	12	12	12	26.76	
2000	1,075.90	523	515	561	27.48	20
2001	718.33	338	333	386	28.19	14
2002	765,135.02	347,065	341,456	423,679	28.91	14,655
2003	172,667.82	75,456	74,237	98,431	29.63	3,322
2004	22,916.59	9,630	9,474	13,442	30.36	443
2005	40,094.38	16,166	15,905	24,190	31.08	778
2006	443,694.95	171,266	168,498	275,197	31.81	8,651

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
2007	320,332.86	118,075	116,167	204,166	32.55	6,272
2008	244,767.09	85,913	84,525	160,242	33.28	4,815
2009	280,432.56	93,440	91,930	188,503	34.02	5,541
2010	1,797.26	566	557	1,240	34.76	36
2011	104,962.85	31,174	30,670	74,293	35.51	2,092
2012	1,259,860.90	349,233	343,589	916,272	36.51	25,096
2013	856,989.97	221,703	218,120	638,870	37.25	17,151
2014	259,723.14	62,334	61,327	198,396	38.00	5,221
2016	136,074.76	27,487	27,043	109,032	39.50	2,760
2017	233,389.04	42,640	41,951	191,438	40.26	4,755
2018	1,128,217.21	184,125	181,150	947,068	41.02	23,088
2019	1,944,561.54	277,683	273,196	1,671,366	42.02	39,775
2020	686,340.74	84,420	83,056	603,285	42.78	14,102
2021	1,727,607.69	177,944	175,068	1,552,539	43.54	35,658
2023	152,302.59	9,549	9,395	142,908	44.85	3,186
2026	2,946,857.83	15,913	15,656	2,931,202	46.05	63,653
9999	69,357.27-	20,843-	20,506-	48,851-		1,375-
	18,215,878.03	5,474,072	5,385,625	12,830,253		361,050
	257,528,154.64	105,657,630	103,986,933	153,541,221		6,457,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.8	2.51

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	308,177	271,258	345,097	5.00	69,019
2022	400,517.26	160,207	141,015	259,502	6.00	43,250
2023	444,507.08	133,352	117,376	327,131	7.00	46,733
2024	1,928.16	386	340	1,588	8.00	198
	4,370,190.90	3,509,005	3,436,872	933,319		159,200

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.9 3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1965	14,355.28	12,435	12,735	1,620	9.42	172
1966	1,688.98	1,459	1,494	195	9.44	21
1967	688.22	589	603	85	9.97	9
1968	59,108.21	50,053	51,261	7,847	10.49	748
1969	2,258.71	1,905	1,951	308	10.57	29
1970	8,536.97	7,123	7,295	1,242	11.11	112
1971	15,632.78	12,983	13,296	2,337	11.23	208
1972	32,603.76	26,761	27,407	5,197	11.79	441
1973	257,616.10	210,266	215,341	42,275	11.94	3,541
1974	31,941.16	25,745	26,366	5,575	12.52	445
1975	42,769.93	34,246	35,073	7,697	12.69	607
1976	1,073,863.59	848,352	868,828	205,036	13.29	15,428
1977	28,840.00	22,611	23,157	5,683	13.50	421
1978	51,727.94	40,224	41,195	10,533	13.73	767
1979	20,509.89	15,713	16,092	4,418	14.35	308
1980	61,671.01	46,808	47,938	13,733	14.61	940
1981	192,581.16	144,725	148,218	44,363	14.88	2,981
1982	7,527.22	5,597	5,732	1,795	15.17	118
1983	79,951.11	58,444	59,855	20,096	15.82	1,270
1984	292,693.25	211,442	216,545	76,148	16.14	4,718
1985	978,744.46	698,236	715,089	263,655	16.47	16,008
1986	2,083,104.19	1,466,505	1,501,900	581,204	16.82	34,554
1987	719,004.40	499,133	511,180	207,824	17.18	12,097
1988	111,285.48	76,119	77,956	33,329	17.56	1,898
1989	1,052,756.10	708,926	726,037	326,719	17.95	18,202
1990	436,377.41	289,056	296,033	140,344	18.35	7,648
1991	706,070.04	462,123	473,277	232,793	18.48	12,597
1992	4,299,099.40	2,762,601	2,829,279	1,469,820	18.91	77,727
1993	99,614.98	62,787	64,302	35,313	19.36	1,824
1994	739,039.18	456,431	467,447	271,592	19.81	13,710
1995	4,638,977.20	2,818,643	2,886,674	1,752,303	20.02	87,528
1996	2,154,720.70	1,279,904	1,310,796	843,925	20.51	41,147
1997	3,334,739.32	1,943,820	1,990,736	1,344,003	20.75	64,771
1998	2,072,021.04	1,183,538	1,212,104	859,917	21.02	40,909
1999	7,194,288.92	4,001,463	4,098,042	3,096,247	21.54	143,744
2000	67,552.81	36,708	37,594	29,959	21.85	1,371
2001	2,457,933.54	1,302,705	1,334,147	1,123,787	22.17	50,690
2002	77,713.84	40,100	41,068	36,646	22.51	1,628
2003	1,964,206.88	984,853	1,008,623	955,584	22.87	41,783
2004	1,990,696.83	972,256	995,722	994,975	23.05	43,166
2005	2,161,553.64	1,021,334	1,045,985	1,115,569	23.44	47,593

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2006	499,472.13	228,758	234,279	265,193	23.67	11,204
2007	1,947,345.46	862,090	882,897	1,064,448	23.92	44,500
2008	1,350,615.98	576,173	590,079	760,537	24.19	31,440
2009	82,919.55	33,972	34,792	48,128	24.49	1,965
2010	438,539.91	172,609	176,775	261,765	24.65	10,619
2011	1,033,930.77	389,275	398,671	635,260	24.84	25,574
2012	685,575.24	245,710	251,640	433,935	25.06	17,316
2013	1,516,285.09	516,447	528,912	987,373	25.17	39,228
2014	304,829.68	98,033	100,399	204,431	25.31	8,077
2015	3,645,945.28	1,102,898	1,129,518	2,516,427	25.36	99,228
2016	4,980,688.04	1,409,535	1,443,555	3,537,133	25.34	139,587
2017	2,403,250.89	629,411	644,602	1,758,649	25.36	69,347
2018	1,114,876.03	268,462	274,942	839,934	25.22	33,304
2019	3,459,004.02	753,025	771,200	2,687,804	25.15	106,871
2020	7,834,644.60	1,523,055	1,559,815	6,274,830	24.86	252,407
2021	11,081,791.67	1,878,364	1,923,700	9,158,092	24.50	373,800
2022	13,412,801.43	1,920,713	1,967,072	11,445,729	23.93	478,300
2023	17,240,492.29	1,980,933	2,028,745	15,211,747	23.11	658,232
2024	10,795,822.82	902,531	924,314	9,871,509	21.92	450,343
2025	37,804,284.62	1,829,727	1,873,890	35,930,395	19.66	1,827,589
2026	718,747.56	10,494	10,747	708,001	16.82	42,093
9999	42,367.00-	10,898-	11,161-	31,206-		1,425-
	163,925,561.69	42,166,039	43,183,756	120,741,806		5,513,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.9 3.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	722	649	107	1.59	67
1994	3,127.19	2,952	2,653	474	1.90	249
1995	22,529.51	21,162	19,018	3,512	2.00	1,756
1996	19,021.10	17,804	16,000	3,021	2.05	1,474
1998	24,638.62	22,835	20,522	4,117	2.21	1,863
1999	9,019.00	8,304	7,463	1,556	2.33	668
2000	242,357.48	221,806	199,336	43,021	2.41	17,851
2001	565,915.16	513,568	461,541	104,374	2.55	40,931
2002	259,574.29	233,617	209,950	49,624	2.67	18,586
2003	11,549.71	10,307	9,263	2,287	2.77	826
2007	133,689.45	113,796	102,268	31,421	3.32	9,464
2008	22,525.60	18,854	16,944	5,582	3.51	1,590
2009	290,056.89	238,659	214,481	75,576	3.66	20,649
2010	252,059.62	203,261	182,669	69,391	3.84	18,071
2011	762,602.88	601,694	540,739	221,864	4.01	55,328
2012	382,409.40	294,455	264,625	117,784	4.18	28,178
2013	1,278,638.81	959,107	861,944	416,695	4.33	96,234
2014	648,647.47	470,918	423,211	225,436	4.53	49,765
2015	2,088.22	1,463	1,315	773	4.70	164
2016	110,250.14	74,088	66,582	43,668	4.88	8,948
2017	406,505.55	260,489	234,100	172,406	5.04	34,208
2018	1,504,916.77	911,378	819,050	685,867	5.21	131,644
2019	1,347,102.38	762,864	685,581	661,521	5.36	123,418
2020	874,697.64	456,592	410,337	464,361	5.49	84,583
2021	768,470.48	361,565	324,936	443,534	5.63	78,780
2022	3,315,089.96	1,356,535	1,219,110	2,095,980	5.78	362,626
2023	7,727,540.14	2,596,453	2,333,418	5,394,122	5.93	909,633
2024	2,226,099.32	552,073	496,145	1,729,954	6.06	285,471
2025	799,177.36	112,684	101,268	697,909	6.09	114,599
	24,011,056.03	11,400,005	10,245,118	13,765,938		2,497,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 10.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,031,805.84	5,425,609	5,820,475	211,331	3.91	54,049
1997	591,680.33	489,024	524,614	67,066	6.09	11,012
1999	1,596,632.54	1,267,407	1,359,646	236,987	7.01	33,807
2000	699,453.00	543,755	583,329	116,124	7.44	15,608
2002	3,157.82	2,327	2,496	662	8.57	77
2003	255,901.42	183,046	196,368	59,533	9.15	6,506
2004	25,359.24	17,574	18,853	6,506	9.75	667
2005	13,973.57	9,361	10,042	3,932	10.35	380
2013	15,011.73	6,772	7,265	7,747	15.82	490
2014	585,331.37	246,542	264,485	320,846	16.49	19,457
2015	1,026,831.36	399,848	428,948	597,883	17.25	34,660
2016	3,706,337.79	1,323,163	1,419,460	2,286,878	18.01	126,978
2017	16,485.57	5,341	5,730	10,756	18.78	573
2023	749,793.89	84,802	90,974	658,820	23.53	27,999
2025	5,307,125.52	204,855	219,764	5,087,362	24.91	204,230
2026	10,000.00	98	105	9,895	25.20	393
	20,634,880.99	10,209,524	10,952,554	9,682,327		536,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	154,738.21	152,077	154,738			
1906	5,109.66	4,967	5,110			
1907	47,241.62	45,536	47,242			
1911	21,098.83	20,139	20,981	118	5.48	22
1912	4,854.07	4,648	4,842	12	5.05	2
1922	37,387.44	34,606	36,053	1,334	8.36	160
1923	14,226.55	13,041	13,586	641	9.36	68
1924	1,157.77	1,063	1,107	51	9.11	6
1929	2,414.86	2,178	2,269	146	10.53	14
1931	5,386.24	4,810	5,011	375	11.38	33
1933	64.84	57	59	6	12.26	
1935	288.99	255	266	23	12.09	2
1938	6,784.14	5,910	6,157	627	13.01	48
1940	15,662.18	13,469	14,032	1,630	14.00	116
1941	8,303.02	7,128	7,426	877	14.01	63
1943	64.86	55	57	8	15.04	1
1949	20,278.60	16,551	17,243	3,036	17.34	175
1950	11,200.00	9,108	9,489	1,711	17.46	98
1951	84,442.64	68,399	71,258	13,185	17.59	750
1952	1,053.28	850	886	167	17.74	9
1953	765,700.78	614,858	640,561	125,140	17.91	6,987
1954	134,575.67	107,553	112,049	22,527	18.09	1,245
1955	58,990.21	46,490	48,433	10,557	19.09	553
1956	48,644.49	38,137	39,731	8,913	19.29	462
1957	84,452.90	65,848	68,601	15,852	19.50	813
1958	76,240.83	59,102	61,573	14,668	19.72	744
1959	166,796.84	128,517	133,889	32,908	19.96	1,649
1960	24,552.85	18,798	19,584	4,969	20.21	246
1961	401,183.97	305,100	317,854	83,330	20.47	4,071
1962	186,962.54	141,194	147,096	39,867	20.75	1,921
1963	15,157.25	11,268	11,739	3,418	21.75	157
1964	45,588.11	33,635	35,041	10,547	22.03	479
1965	55,626.04	40,718	42,420	13,206	22.33	591
1966	394,465.55	286,382	298,353	96,113	22.64	4,245
1967	806,984.51	580,867	605,149	201,836	22.97	8,787
1968	282,717.71	201,691	210,122	72,596	23.30	3,116
1969	84,335.85	59,609	62,101	22,235	23.65	940
1970	69,869.85	48,909	50,954	18,916	24.00	788
1971	407,403.58	284,571	296,467	110,937	23.74	4,673
1972	173,285.68	119,775	124,782	48,504	24.12	2,011
1973	3,532,689.75	2,415,300	2,516,265	1,016,425	24.52	41,453

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	749,158.82	506,431	527,601	221,558	24.92	8,891
1975	390,034.66	260,582	271,475	118,560	25.34	4,679
1976	399,924.61	263,950	274,984	124,941	25.76	4,850
1977	199,610.20	130,086	135,524	64,086	26.19	2,447
1978	447,321.54	287,717	299,744	147,578	26.63	5,542
1979	304,051.08	194,349	202,473	101,578	26.53	3,829
1980	1,076.03	678	706	370	26.99	14
1981	54,623.64	33,921	35,339	19,285	27.46	702
1982	1,047,267.09	640,509	667,284	379,983	27.94	13,600
1983	1,394,266.63	839,349	874,436	519,831	28.43	18,285
1984	32,354.18	19,296	20,103	12,251	28.42	431
1985	1,752,002.99	1,027,199	1,070,138	681,865	28.93	23,569
1986	1,778,699.21	1,024,531	1,067,359	711,340	29.44	24,162
1987	240,248.85	136,798	142,516	97,733	29.49	3,314
1988	3,095,526.72	1,729,161	1,801,444	1,294,083	30.03	43,093
1989	5,055,328.77	2,768,298	2,884,019	2,171,310	30.57	71,027
1990	6,129,161.37	3,309,747	3,448,102	2,681,059	30.67	87,416
1991	675,140.24	356,812	371,728	303,412	31.23	9,715
1992	1,315,378.04	684,260	712,864	602,514	31.36	19,213
1993	7,639,604.37	3,882,447	4,044,742	3,594,862	31.94	112,550
1994	2,027,808.17	1,012,282	1,054,598	973,210	32.10	30,318
1995	1,585,876.37	771,846	804,111	781,765	32.69	23,914
1996	3,624,223.56	1,728,755	1,801,021	1,823,203	32.89	55,433
1997	2,280,357.49	1,058,086	1,102,316	1,178,041	33.50	35,165
1998	1,215,386.77	551,299	574,345	641,042	33.73	19,005
1999	5,099,721.28	2,258,157	2,352,553	2,747,168	33.98	80,847
2000	3,634,244.00	1,559,091	1,624,265	2,009,979	34.61	58,075
2001	5,032,730.61	2,101,165	2,188,999	2,843,732	34.88	81,529
2002	2,276,714.48	923,435	962,037	1,314,677	35.17	37,381
2003	2,410,479.28	942,497	981,896	1,428,583	35.82	39,882
2004	1,519,412.36	574,946	598,980	920,432	36.14	25,469
2005	3,825,628.33	1,397,885	1,456,320	2,369,308	36.47	64,966
2006	2,881,396.25	1,014,251	1,056,649	1,824,747	36.82	49,559
2007	1,534,816.04	519,075	540,773	994,043	37.18	26,736
2008	236,167.51	76,518	79,717	156,451	37.56	4,165
2009	24,836.32	7,684	8,005	16,831	37.95	444
2010	797,440.05	234,766	244,580	552,860	38.35	14,416
2011	249,853.14	69,709	72,623	177,230	38.76	4,572
2012	1,177,587.89	309,941	322,897	854,691	39.19	21,809
2013	4,260,578.06	1,052,363	1,096,354	3,164,224	39.63	79,844
2014	6,068,629.18	1,398,212	1,456,660	4,611,969	40.08	115,069

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,780.65	80,405	83,766	293,015	40.55	7,226
2016	8,406,094.89	1,647,595	1,716,468	6,689,627	41.02	163,082
2017	5,265,669.74	943,081	982,504	4,283,166	41.25	103,834
2018	3,560,709.42	572,562	596,497	2,964,212	41.75	70,999
2019	3,422,777.21	486,377	506,709	2,916,068	42.26	69,003
2021	2,281,005.92	238,365	248,329	2,032,677	42.85	47,437
2022	2,653,783.47	223,979	233,342	2,420,441	43.39	55,783
2023	2,840,290.76	182,347	189,970	2,650,321	43.73	60,606
2024	6,704,284.79	290,966	303,129	6,401,156	44.08	145,217
2025	6,304,653.01	139,333	145,157	6,159,496	44.25	139,198
2026	4,815,061.04	26,964	28,091	4,786,970	44.39	107,839
9999	3,099,463.51-	1,078,794-	1,123,802-	1,975,662-		53,016-
	136,254,296.33	47,424,433	49,403,016	86,851,280		2,330,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	98,702	100,750	88,989	31.36	2,838
1994	0.01					
2007	109,596.89	37,066	37,835	71,762	37.18	1,930
2008	452,291.74	146,543	149,584	302,708	37.56	8,059
2009	610,424.47	188,865	192,784	417,640	37.95	11,005
2010	876,241.28	257,965	263,318	612,923	38.35	15,982
2011	1.21			1	38.76	
2012	70,427.57	18,537	18,922	51,506	39.19	1,314
2013	7,305,295.42	1,804,408	1,841,847	5,463,448	39.63	137,861
2014	402,306.06	92,691	94,614	307,692	40.08	7,677
2015	75,692.00	16,153	16,488	59,204	40.55	1,460
2017	22,485.50	4,027	4,111	18,374	41.25	445
2018	41,920.13	6,741	6,881	35,039	41.75	839
2019	3,889.76	553	564	3,326	42.26	79
2021	3,743,807.08	391,228	399,346	3,344,461	42.85	78,050
2023	73,266.92	4,704	4,802	68,465	43.73	1,566
2024	3,546,697.40	153,927	157,120	3,389,577	44.08	76,896
2026	324,619.15	1,818	1,856	322,763	44.39	7,271
	17,848,701.45	3,223,928	3,290,822	14,557,879		353,272

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.2 1.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	155,734	159,065	252,495	36.14	6,987
2007	729,975.76	246,878	252,158	477,818	37.18	12,851
2008	37,653.40	12,200	12,461	25,192	37.56	671
2009	21,769.28	6,735	6,879	14,890	37.95	392
2010	13,139.81	3,868	3,951	9,189	38.35	240
2011	261,613.14	72,990	74,551	187,062	38.76	4,826
2012	1,944,284.21	511,736	522,682	1,421,602	39.19	36,275
2013	5,126,495.63	1,266,244	1,293,328	3,833,168	39.63	96,724
2014	4,119,155.97	949,054	969,353	3,149,803	40.08	78,588
2015	141,079.99	30,106	30,750	110,330	40.55	2,721
2016	1,686,605.76	330,575	337,646	1,348,960	41.02	32,885
2017	150,532.79	26,960	27,537	122,996	41.25	2,982
2018	115,120.43	18,511	18,907	96,213	41.75	2,305
2019	33,498.57	4,760	4,862	28,637	42.26	678
2021	3,736,874.95	390,503	398,855	3,338,020	42.85	77,900
2023	129,755.90	8,330	8,508	121,248	43.73	2,773
2025	461,649.62	10,202	10,420	451,230	44.25	10,197
	19,120,765.30	4,045,386	4,131,913	14,988,852		369,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.5 1.94

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	58,833	60,128	113,831	37.18	3,062
2010	31,397.64	9,243	9,447	21,951	38.35	572
2011	100,934.51	28,161	28,781	72,154	38.76	1,862
2014	280,555.88	64,640	66,063	214,493	40.08	5,352
2016	231,860.11	45,445	46,446	185,414	41.02	4,520
	818,707.23	206,322	210,865	607,842		15,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6 1.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,027.02	3,873	3,810	1,217	19.96	61
1977	63,020.50	41,070	40,398	22,622	26.19	864
1978	7,099.25	4,566	4,491	2,608	26.63	98
1986	137,509.65	79,206	77,910	59,600	29.44	2,024
1987	14,473.99	8,241	8,106	6,368	29.49	216
2012	12,757,639.44	3,357,811	3,302,889	9,454,750	39.19	241,254
2017	19,388.28	3,472	3,415	15,973	41.25	387
2018	32,046.45	5,153	5,069	26,977	41.75	646
2019	5,251.81	746	734	4,518	42.26	107
2020	24,652.20	3,047	2,997	21,655	42.54	509
2025	6,504,069.56	143,740	141,389	6,362,681	44.25	143,789
2026	100,000.02	560	551	99,449	44.39	2,240
	19,670,178.17	3,651,485	3,591,759	16,078,419		392,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.99

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	44,892	50,509	39,276	5.00	7,855
2024	656,904.50	131,381	147,820	509,084	8.00	63,636
	2,918,573.79	2,348,156	2,370,212	548,362		71,491

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	503,527.41	503,527	503,527			
1998	243,741.29	243,741	243,741			
1999	421,277.66	421,278	421,278			
2000	103,352.55	103,353	103,353			
2001	1,209,035.56	1,209,036	1,209,036			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	800,361	800,361			
2017	602,080.95	541,873	539,901	62,180	1.00	62,180
2018	2,787,180.26	2,229,744	2,221,630	565,550	2.00	282,775
2019	1,065,127.17	745,589	742,876	322,251	3.00	107,417
2020	3,609,228.96	2,165,537	2,157,657	1,451,572	4.00	362,893
2021	4,307,635.94	2,153,818	2,145,980	2,161,656	5.00	432,331
2022	4,373,708.10	1,749,483	1,743,117	2,630,591	6.00	438,432
2023	3,430,406.53	1,029,122	1,025,377	2,405,030	7.00	343,576
2024	200,361.46	40,072	39,926	160,435	8.00	20,054
2025	3,507,628.65	350,763	349,487	3,158,142	9.00	350,905
2026	1,731,627.45	43,291	43,133	1,688,494	9.75	173,179
	48,464,875.26	33,899,183	33,858,975	14,605,900		2,573,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 5.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1893	2,646.56	2,464	1,542	1,105	9.86	112
1894	14,354.31	13,453	8,419	5,935	8.85	671
1895	135.71	126	79	57	9.85	6
1896	206,461.71	190,564	119,251	87,211	10.85	8,038
1897	43,943.56	40,815	25,541	18,403	9.89	1,861
1898	51,383.92	47,355	29,634	21,750	10.89	1,997
1899	255,562.71	236,932	148,268	107,295	9.99	10,740
1900	970,865.79	893,002	558,824	412,042	10.99	37,492
1901	146,492.34	133,674	83,651	62,841	11.99	5,241
1902	140,988.02	129,371	80,958	60,030	11.14	5,389
1903	244,198.60	222,270	139,092	105,107	12.14	8,658
1904	76,713.66	70,193	43,925	32,789	11.33	2,894
1905	408,269.96	370,505	231,855	176,415	12.33	14,308
1906	238,415.21	214,574	134,276	104,139	13.33	7,812
1907	1,436,012.16	1,298,729	812,720	623,292	12.58	49,546
1908	423,885.83	380,141	237,885	186,001	13.58	13,697
1909	282,213.54	254,246	159,102	123,112	12.87	9,566
1910	238,304.86	212,854	133,200	105,105	13.87	7,578
1911	126,190.35	111,742	69,926	56,264	14.87	3,784
1912	222,301.65	197,671	123,699	98,603	14.21	6,939
1913	86,645.27	76,369	47,790	38,855	15.21	2,555
1914	403,674.30	357,171	223,511	180,163	14.58	12,357
1915	238,727.96	209,341	131,002	107,726	15.58	6,914
1916	1,020,793.34	898,298	562,138	458,655	15.00	30,577
1917	122,337.60	106,678	66,757	55,581	16.00	3,474
1918	71,605.29	62,640	39,199	32,406	15.46	2,096
1919	120,783.17	104,683	65,509	55,274	16.46	3,358
1920	237,298.77	203,745	127,500	109,799	17.46	6,289
1921	233,639.90	201,164	125,885	107,755	16.95	6,357
1922	205,737.87	175,453	109,795	95,943	17.95	5,345
1923	1,573,737.97	1,345,389	841,919	731,819	17.48	41,866
1924	857,961.27	726,350	454,536	403,425	18.48	21,830
1925	655,372.06	556,018	347,946	307,426	18.05	17,032
1926	1,295,579.42	1,088,287	681,030	614,549	19.05	32,260
1927	226,063.02	190,232	119,044	107,019	18.65	5,738
1928	350,330.35	291,825	182,619	167,711	19.65	8,535
1929	184,660.32	152,252	95,276	89,384	20.65	4,329
1930	149,589.41	123,501	77,285	72,304	20.28	3,565
1931	220,577.25	180,212	112,773	107,804	21.28	5,066
1932	66,251.43	54,180	33,905	32,346	20.94	1,545
1933	37,969.60	30,721	19,225	18,745	21.94	854

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1934	77,852.53	63,029	39,442	38,411	21.64	1,775
1935	131,827.58	105,568	66,062	65,766	22.64	2,905
1936	102,874.58	82,403	51,566	51,309	22.36	2,295
1937	163,209.53	129,278	80,900	82,310	23.36	3,524
1938	76,874.08	60,884	38,100	38,774	23.11	1,678
1939	158,408.91	124,034	77,618	80,791	24.11	3,351
1940	121,894.78	95,395	59,696	62,199	23.89	2,604
1941	114,365.35	88,462	55,358	59,007	24.89	2,371
1942	90,181.02	69,692	43,612	46,569	24.70	1,885
1943	77,892.08	59,478	37,220	40,672	25.70	1,583
1944	41,743.13	31,833	19,920	21,823	25.53	855
1945	227,049.26	171,036	107,031	120,018	26.53	4,524
1946	313,073.92	235,432	147,329	165,745	26.38	6,283
1947	276,738.35	205,506	128,602	148,136	27.38	5,410
1948	275,910.87	202,298	126,594	149,317	28.38	5,261
1949	117,603.94	86,027	53,834	63,770	28.26	2,257
1950	135,382.38	97,746	61,168	74,214	29.26	2,536
1951	429,825.88	309,475	193,664	236,162	29.17	8,096
1952	398,044.88	282,771	176,953	221,092	30.17	7,328
1953	928,760.30	657,655	411,548	517,212	30.09	17,189
1954	1,261,111.13	880,760	551,163	709,948	31.09	22,835
1955	2,731,836.82	1,900,812	1,189,492	1,542,345	31.04	49,689
1956	1,455,037.23	998,156	624,627	830,410	32.04	25,918
1957	2,143,974.69	1,464,549	916,487	1,227,488	32.01	38,347
1958	1,845,102.55	1,242,123	777,297	1,067,806	33.01	32,348
1959	2,107,208.23	1,411,830	883,497	1,223,711	33.00	37,082
1960	2,815,128.14	1,857,985	1,162,692	1,652,436	34.00	48,601
1961	3,587,197.78	2,354,995	1,473,712	2,113,486	34.01	62,143
1962	1,391,848.71	899,691	563,010	828,839	35.01	23,674
1963	1,995,731.87	1,282,457	802,537	1,193,195	35.04	34,052
1964	4,791,111.30	3,029,899	1,896,054	2,895,057	36.04	80,329
1965	4,608,109.28	2,895,275	1,811,809	2,796,300	36.09	77,481
1966	3,938,166.77	2,433,787	1,523,018	2,415,149	37.09	65,116
1967	5,478,857.71	3,361,827	2,103,768	3,375,090	37.15	90,850
1968	5,426,362.76	3,273,182	2,048,296	3,378,067	38.15	88,547
1969	4,848,715.81	2,901,956	1,815,990	3,032,726	38.24	79,308
1970	3,729,731.55	2,193,082	1,372,390	2,357,342	39.24	60,075
1971	5,323,237.67	3,103,448	1,942,079	3,381,159	39.34	85,947
1972	8,130,015.20	4,653,621	2,912,149	5,217,866	40.34	129,347
1973	8,161,557.55	4,628,419	2,896,378	5,265,180	40.46	130,133
1974	4,855,392.43	2,701,540	1,690,573	3,164,819	41.46	76,334

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1975	5,888,136.13	3,243,185	2,029,524	3,858,612	41.59	92,777
1976	9,758,845.41	5,318,571	3,328,262	6,430,583	41.74	154,063
1977	6,096,757.75	3,256,278	2,037,718	4,059,040	42.74	94,971
1978	9,787,346.31	5,167,719	3,233,861	6,553,485	42.91	152,726
1979	8,765,687.00	4,531,860	2,835,953	5,929,734	43.91	135,043
1980	12,174,338.41	6,216,217	3,889,992	8,284,346	44.09	187,896
1981	8,372,654.13	4,182,141	2,617,105	5,755,549	45.09	127,646
1982	6,125,782.76	3,018,786	1,889,100	4,236,683	45.29	93,546
1983	9,915,646.92	4,775,376	2,988,341	6,927,306	46.29	149,650
1984	14,758,228.08	7,004,255	4,383,131	10,375,097	46.50	223,120
1985	18,526,515.29	8,583,335	5,371,290	13,155,225	47.50	276,952
1986	24,388,081.59	11,120,965	6,959,291	17,428,791	47.72	365,230
1987	25,816,601.01	11,578,746	7,245,762	18,570,839	47.96	387,215
1988	34,998,171.42	15,294,201	9,570,824	25,427,347	48.96	519,349
1989	32,275,046.21	13,852,450	8,668,603	23,606,443	49.21	479,708
1990	33,811,053.89	14,119,496	8,835,715	24,975,339	50.21	497,418
1991	21,820,975.38	8,935,689	5,591,786	16,229,189	50.47	321,561
1992	25,574,773.72	10,260,599	6,420,890	19,153,884	50.75	377,416
1993	36,120,497.19	14,065,322	8,801,814	27,318,683	51.75	527,897
1994	39,133,404.66	14,902,000	9,325,392	29,808,013	52.03	572,900
1995	48,903,773.64	18,040,602	11,289,470	37,614,304	53.03	709,302
1996	40,806,015.34	14,690,166	9,192,830	31,613,185	53.33	592,784
1997	35,974,579.41	12,623,480	7,899,536	28,075,043	53.64	523,398
1998	89,512,638.38	30,326,882	18,977,993	70,534,645	54.64	1,290,898
1999	54,275,176.35	17,878,243	11,187,868	43,087,308	54.97	783,833
2000	57,080,634.60	18,254,387	11,423,252	45,657,383	55.30	825,631
2001	63,468,494.62	19,516,562	12,213,098	51,255,397	56.30	910,398
2002	65,424,561.79	19,470,350	12,184,179	53,240,383	56.65	939,813
2003	23,896,042.58	6,870,112	4,299,187	19,596,856	57.00	343,804
2004	64,061,827.71	17,757,939	11,112,584	52,949,244	57.37	922,943
2005	59,721,854.63	15,802,403	9,888,847	49,833,008	58.37	853,743
2006	14,320,619.73	3,637,437	2,276,240	12,044,380	58.74	205,046
2007	76,109,373.77	18,509,800	11,583,085	64,526,289	59.12	1,091,446
2008	95,065,324.56	22,074,168	13,813,599	81,251,726	59.52	1,365,116
2009	89,394,832.44	19,756,258	12,363,095	77,031,737	59.92	1,285,576
2010	93,310,059.01	19,557,788	12,238,896	81,071,163	60.34	1,343,572
2011	114,893,685.61	22,748,950	14,235,865	100,657,821	60.76	1,656,646
2012	106,797,518.38	19,885,698	12,444,096	94,353,422	61.19	1,541,975
2013	142,440,728.11	24,813,175	15,527,619	126,913,109	61.63	2,059,275
2014	131,300,030.12	21,270,605	13,310,745	117,989,285	62.07	1,900,907
2015	164,708,614.64	24,640,409	15,419,505	149,289,110	62.53	2,387,480

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
2016	173,461,216.91	23,764,187	14,871,181	158,590,036	62.99	2,517,702
2017	117,123,581.31	14,652,160	9,169,046	107,954,535	62.94	1,715,198
2018	152,196,389.02	17,045,996	10,667,064	141,529,325	63.43	2,231,268
2019	163,202,140.67	16,222,293	10,151,606	153,050,535	63.42	2,413,285
2020	178,488,444.29	15,421,402	9,650,424	168,838,020	63.44	2,661,381
2021	127,404,054.03	9,300,496	5,820,076	121,583,978	63.49	1,915,010
2022	194,529,734.77	11,516,160	7,206,596	187,323,139	63.57	2,946,722
2023	252,192,910.62	11,499,997	7,196,482	244,996,429	62.79	3,901,838
2024	232,360,661.10	7,249,653	4,536,696	227,823,965	62.10	3,668,663
2025	270,639,537.82	4,438,488	2,777,523	267,862,015	59.98	4,465,856
2026	74,620,907.22	328,332	205,464	74,415,443	56.57	1,315,458
9999	329,325,814.44-	61,284,577-	38,350,737-	290,975,077-		4,948,397-
	3,721,242,316.55	692,489,778	433,347,090	3,287,895,227		55,914,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 1.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1948	26,099.86	23,208	18,629	7,471	9.72	769
1949	82,894.70	73,403	58,921	23,974	9.96	2,407
1950	133,600.19	117,782	94,544	39,056	10.21	3,825
1951	210,589.34	184,792	148,333	62,256	10.47	5,946
1952	289,307.37	252,623	202,781	86,526	10.75	8,049
1953	261,200.39	226,905	182,137	79,063	11.03	7,168
1954	273,928.54	234,702	188,396	85,533	12.03	7,110
1955	420,624.13	358,372	287,667	132,957	12.33	10,783
1956	522,828.92	442,836	355,466	167,363	12.64	13,241
1957	512,003.86	431,005	345,969	166,035	12.97	12,801
1958	613,006.44	512,719	411,561	201,445	13.30	15,146
1959	765,810.46	636,235	510,708	255,102	13.65	18,689
1960	787,382.67	649,591	521,429	265,954	14.00	18,997
1961	723,023.22	592,156	475,326	247,697	14.37	17,237
1962	779,000.70	633,172	508,250	270,751	14.74	18,368
1963	646,291.37	521,169	418,344	227,947	15.12	15,076
1964	589,624.55	471,582	378,541	211,084	15.52	13,601
1965	884,596.74	701,485	563,085	321,512	15.92	20,195
1966	887,622.35	697,671	560,023	327,599	16.34	20,049
1967	932,874.44	726,523	583,183	349,691	16.76	20,865
1968	1,073,623.73	828,193	664,794	408,830	17.19	23,783
1969	1,169,415.60	893,200	716,975	452,441	17.63	25,663
1970	1,274,414.42	963,457	773,371	501,043	18.07	27,728
1971	1,487,205.00	1,112,429	892,951	594,254	18.53	32,070
1972	1,607,414.45	1,189,165	954,547	652,867	18.99	34,380
1973	2,124,372.82	1,542,507	1,238,176	886,197	19.99	44,332
1974	1,227,715.23	881,008	707,188	520,527	20.46	25,441
1975	740,667.20	525,059	421,467	319,200	20.94	15,244
1976	962,345.47	673,642	540,735	421,610	21.43	19,674
1977	1,350,995.76	933,403	749,246	601,750	21.92	27,452
1978	1,862,311.90	1,269,352	1,018,914	843,398	22.42	37,618
1979	2,852,756.67	1,917,338	1,539,054	1,313,703	22.93	57,292
1980	2,600,405.74	1,722,509	1,382,664	1,217,742	23.44	51,951
1981	2,520,157.69	1,644,403	1,319,968	1,200,190	23.97	50,071
1982	2,501,912.48	1,607,229	1,290,129	1,211,783	24.49	49,481
1983	2,823,987.53	1,772,899	1,423,113	1,400,875	25.49	54,958
1984	3,336,157.16	2,059,743	1,653,363	1,682,794	26.03	64,648
1985	3,657,834.14	2,219,574	1,781,660	1,876,174	26.57	70,612
1986	4,441,175.30	2,646,940	2,124,709	2,316,466	27.11	85,447
1987	6,264,374.66	3,664,659	2,941,636	3,322,739	27.67	120,085
1988	6,929,986.62	3,976,426	3,191,892	3,738,095	28.23	132,416

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1989	7,390,185.79	4,156,240	3,336,229	4,053,957	28.79	140,811
1990	8,302,406.55	4,572,966	3,670,737	4,631,670	29.36	157,754
1991	6,102,894.60	3,268,100	2,623,316	3,479,579	30.36	114,611
1992	6,403,437.24	3,352,840	2,691,337	3,712,100	30.94	119,977
1993	9,519,022.33	4,868,980	3,908,349	5,610,673	31.52	178,004
1994	7,668,986.85	3,828,358	3,073,037	4,595,950	32.10	143,176
1995	10,883,876.84	5,297,183	4,252,069	6,631,808	32.69	202,870
1996	11,157,504.04	5,288,657	4,245,225	6,912,279	33.29	207,638
1997	10,568,496.93	4,873,134	3,911,683	6,656,814	33.89	196,424
1998	45,858,664.45	20,544,682	16,491,294	29,367,370	34.50	851,228
1999	13,842,159.30	6,017,187	4,830,019	9,012,140	35.11	256,683
2000	13,866,141.67	5,840,419	4,688,126	9,178,016	35.73	256,871
2001	16,260,793.49	6,585,621	5,286,303	10,974,490	36.73	298,788
2002	29,767,242.30	11,644,945	9,347,441	20,419,801	37.35	546,715
2003	3,369,070.13	1,270,813	1,020,086	2,348,984	37.98	61,848
2004	2,325,009.35	843,978	677,464	1,647,545	38.61	42,671
2005	18,814,392.09	6,558,697	5,264,691	13,549,701	39.24	345,303
2006	97,915.42	32,704	26,252	71,663	39.88	1,797
2007	11,848,832.41	3,782,147	3,035,944	8,812,888	40.52	217,495
2008	24,791,752.19	7,541,651	6,053,712	18,738,040	41.17	455,138
2009	22,181,935.01	6,410,579	5,145,796	17,036,139	41.82	407,368
2010	17,745,141.30	4,855,071	3,897,184	13,847,957	42.48	325,988
2011	18,483,939.81	4,768,856	3,827,979	14,655,961	43.14	339,730
2012	21,524,518.70	5,213,238	4,184,686	17,339,833	43.80	395,887
2013	22,311,825.02	5,046,935	4,051,194	18,260,631	44.47	410,628
2014	20,483,985.31	4,301,637	3,452,940	17,031,045	45.14	377,294
2015	21,373,599.65	4,161,440	3,340,403	18,033,197	45.50	396,334
2016	27,759,817.90	4,941,248	3,966,358	23,793,460	46.18	515,233
2017	25,462,015.22	4,101,931	3,292,635	22,169,380	46.87	472,997
2018	23,785,843.88	3,444,190	2,764,664	21,021,180	47.25	444,893
2019	26,250,430.36	3,344,305	2,684,486	23,565,944	47.95	491,469
2020	33,394,787.53	3,686,785	2,959,396	30,435,392	48.35	629,481
2021	30,271,261.12	2,815,227	2,259,793	28,011,468	48.76	574,476
2022	40,780,955.41	3,066,728	2,461,674	38,319,281	49.19	779,006
2023	50,620,850.52	2,900,575	2,328,303	48,292,548	49.36	978,374
2024	59,433,982.42	2,317,925	1,860,607	57,573,375	49.28	1,168,291

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2025	61,604,875.25	1,238,258	993,955	60,610,920	48.75	1,243,301
2026	32,325,705.23	171,326	137,524	32,188,181	47.14	682,821
9999	29,242,572.50-	7,311,981-	5,869,355-	23,373,218-		557,345-
	848,543,220.92	212,174,641	170,313,381	678,229,840		16,172,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1960	176.00	176	176			
1961	263.00	263	263			
1962	370.00	370	370			
1963	200.00	200	200			
1964	862.00	791	668	194	5.57	35
1965	791.00	772	652	139	1.50	93
1966	433.00	429	363	70	0.61	70
1967	240.00	236	199	41	0.88	41
1968	729.00	719	608	121	0.82	121
1969	546.00	535	452	94	1.14	82
1970	1,128.00	1,105	934	194	1.14	170
1971	440.00	428	362	78	1.50	52
1972	827.00	804	679	148	1.56	95
1973	521.00	505	427	94	1.64	57
1974	179.00	173	146	33	1.76	19
1975	957.00	922	779	178	1.91	93
1976	230.00	221	187	43	2.08	21
1977	250.00	239	202	48	2.28	21
1978	403.00	383	324	79	2.51	31
1979	463.00	440	372	91	2.50	36
1980	258.00	243	205	53	2.78	19
1981	314.00	295	249	65	2.85	23
1986	1,836.00	1,682	1,421	415	3.67	113
1987	191,532.30	174,792	147,717	43,815	3.74	11,715
1988	407.00	368	311	96	4.02	24
1989	9,450.87	8,497	7,181	2,270	4.15	547
1990	34,794.48	31,065	26,253	8,541	4.32	1,977
1991	655,892.00	580,792	490,828	165,064	4.53	36,438
1992	206,344.07	181,707	153,561	52,783	4.61	11,450
1993	225,675.35	196,608	166,154	59,521	4.88	12,197
1994	190,692.69	164,758	139,237	51,456	5.04	10,210
1995	247,931.83	212,130	179,271	68,661	5.23	13,128
1996	65,879.75	55,734	47,101	18,779	5.46	3,439
1997	1,046,919.80	877,423	741,511	305,409	5.60	54,537
1998	9,711,503.34	8,048,894	6,802,131	2,909,372	5.78	503,352
1999	1,348,608.59	1,103,297	932,398	416,211	6.00	69,368
2000	1,127,769.09	911,914	770,660	357,109	6.15	58,067
2001	2,957,810.64	2,358,854	1,993,471	964,340	6.35	151,865
2002	1,452,543.00	1,139,956	963,378	489,165	6.58	74,341
2003	65,985.65	50,994	43,095	22,891	6.76	3,386
2004	33,628.82	25,598	21,633	11,996	6.90	1,739

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2005	2,243,595.00	1,677,312	1,417,499	826,096	7.09	116,516
2006	49,522.97	36,350	30,719	18,804	7.25	2,594
2007	3,004,862.58	2,163,802	1,828,632	1,176,231	7.39	159,165
2008	1,418,029.81	1,000,562	845,576	572,454	7.51	76,226
2009	3,646,458.06	2,510,586	2,121,700	1,524,758	7.69	198,278
2010	7,245,551.05	4,857,417	4,105,010	3,140,541	7.87	399,052
2011	12,408,538.62	8,077,959	6,826,694	5,581,845	8.04	694,259
2012	10,899,356.36	6,866,595	5,802,969	5,096,387	8.22	619,998
2013	8,716,460.33	5,291,763	4,472,076	4,244,384	8.41	504,683
2014	6,264,575.58	3,638,465	3,074,872	3,189,704	8.66	368,326
2015	11,904,076.54	6,573,431	5,555,216	6,348,861	8.92	711,756
2016	14,267,470.69	7,419,085	6,269,879	7,997,592	9.23	866,478
2017	15,084,360.63	7,303,847	6,172,491	8,911,870	9.59	929,288
2018	12,373,141.93	5,503,574	4,651,078	7,722,064	9.99	772,979
2019	16,599,187.07	6,669,553	5,636,449	10,962,738	10.42	1,052,086
2020	9,582,526.53	3,403,713	2,876,483	6,706,044	10.89	615,798
2021	6,519,759.83	1,991,787	1,683,262	4,836,498	11.37	425,374
2022	20,197,513.90	5,081,694	4,294,546	15,902,968	11.90	1,336,384
2023	35,757,111.50	6,951,182	5,874,453	29,882,658	12.43	2,404,075
2024	39,473,317.51	5,257,846	4,443,413	35,029,905	13.02	2,690,469
2025	31,492,182.75	2,166,662	1,831,049	29,661,134	13.53	2,192,249
2026	17,950,937.98	319,527	270,033	17,680,905	13.83	1,278,446
9999	2,043,354.56-	738,883-	624,432-	1,418,923-		129,480-
	304,640,967.93	110,159,141	93,095,796	211,545,172		19,303,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 6.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1931	405.67	389	260	146	4.01	36
1932	825.75	784	525	301	5.01	60
1933	854.24	810	542	312	5.04	62
1934	1,240.21	1,175	787	453	5.09	89
1935	2,469.35	2,337	1,565	904	5.15	176
1936	3,530.12	3,304	2,212	1,318	6.15	214
1937	4,628.28	4,325	2,895	1,733	6.24	278
1938	4,140.48	3,862	2,586	1,554	6.34	245
1939	6,475.67	6,028	4,036	2,440	6.46	378
1940	3,767.63	3,499	2,342	1,426	6.59	216
1941	4,087.05	3,787	2,535	1,552	6.74	230
1942	1,402.35	1,296	868	534	6.91	77
1943	1,465.22	1,338	896	569	7.91	72
1944	1,417.53	1,290	864	554	8.09	68
1945	610.29	554	371	239	8.29	29
1946	2,087.25	1,887	1,263	824	8.50	97
1947	8,700.00	7,835	5,245	3,455	8.72	396
1948	6,800.82	6,100	4,084	2,717	8.96	303
1949	19,787.04	17,674	11,832	7,955	9.21	864
1950	4,402.72	3,915	2,621	1,782	9.47	188
1951	24,809.97	21,957	14,700	10,110	9.75	1,037
1952	20,657.59	18,191	12,178	8,480	10.03	845
1953	15,578.90	13,647	9,136	6,443	10.33	624
1954	23,950.41	20,866	13,969	9,981	10.64	938
1955	20,160.21	17,463	11,691	8,469	10.97	772
1956	33,261.63	28,638	19,172	14,090	11.30	1,247
1957	47,545.56	40,680	27,234	20,312	11.65	1,744
1958	57,207.94	48,627	32,554	24,654	12.00	2,054
1959	73,438.17	61,997	41,505	31,933	12.37	2,581
1960	74,151.01	62,153	41,610	32,541	12.74	2,554
1961	71,404.44	59,408	39,772	31,632	13.12	2,411
1962	53,350.36	44,046	29,488	23,862	13.52	1,765
1963	79,973.85	65,499	43,850	36,124	13.92	2,595
1964	66,731.15	54,199	36,285	30,446	14.34	2,123
1965	99,354.34	80,000	53,558	45,796	14.76	3,103
1966	101,788.04	81,227	54,379	47,409	15.19	3,121
1967	127,584.09	100,868	67,528	60,056	15.63	3,842
1968	125,450.53	98,228	65,761	59,690	16.07	3,714
1969	122,534.84	94,989	63,593	58,942	16.53	3,566
1970	118,513.20	90,923	60,870	57,643	16.99	3,393
1971	156,766.72	118,986	79,658	77,109	17.46	4,416

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1972	165,627.05	125,214	83,827	81,800	17.43	4,693
1973	221,110.81	165,236	110,621	110,490	17.92	6,166
1974	299,801.76	221,374	148,204	151,598	18.42	8,230
1975	297,399.06	216,893	145,204	152,195	18.93	8,040
1976	198,790.83	143,129	95,821	102,970	19.44	5,297
1977	290,595.14	206,468	138,225	152,370	19.97	7,630
1978	446,737.80	313,074	209,594	237,144	20.49	11,574
1979	517,966.58	357,863	239,579	278,388	21.03	13,238
1980	446,857.51	304,221	203,668	243,190	21.57	11,274
1981	269,007.16	180,369	120,752	148,255	22.11	6,705
1982	417,784.27	277,576	185,829	231,955	22.23	10,434
1983	548,776.19	358,680	240,126	308,650	22.79	13,543
1984	545,220.04	350,358	234,555	310,665	23.36	13,299
1985	581,061.43	366,882	245,617	335,444	23.94	14,012
1986	751,487.79	465,922	311,922	439,566	24.52	17,927
1987	822,166.94	500,206	334,874	487,293	25.10	19,414
1988	875,708.33	522,448	349,765	525,943	25.69	20,473
1989	1,092,302.01	642,601	430,204	662,098	25.89	25,574
1990	1,154,500.66	664,992	445,194	709,307	26.50	26,766
1991	967,441.67	545,153	364,965	602,477	27.11	22,223
1992	1,327,596.57	731,240	489,545	838,052	27.73	30,222
1993	1,169,669.05	629,165	421,209	748,460	28.35	26,401
1994	1,545,379.16	811,015	542,952	1,002,427	28.98	34,590
1995	1,686,766.90	868,010	581,109	1,105,658	29.24	37,813
1996	1,597,262.34	800,228	535,731	1,061,531	29.88	35,526
1997	1,727,126.49	841,456	563,332	1,163,794	30.52	38,132
1998	1,601,149.56	757,664	507,235	1,093,915	31.17	35,095
1999	2,058,587.32	950,450	636,300	1,422,287	31.48	45,181
2000	1,241,843.98	555,353	371,794	870,050	32.14	27,071
2001	1,702,271.55	736,232	492,887	1,209,385	32.80	36,871
2002	1,589,295.72	667,504	446,876	1,142,420	33.14	34,473
2003	2,125,873.20	860,553	576,117	1,549,756	33.82	45,824
2004	2,187,383.85	851,767	570,235	1,617,149	34.50	46,874
2005	213,602.75	80,293	53,754	159,849	34.87	4,584
2006	5,645,198.22	2,032,271	1,360,549	4,284,649	35.56	120,491
2007	3,171,907.74	1,096,846	734,308	2,437,600	35.95	67,805
2008	4,241,162.15	1,397,039	935,279	3,305,883	36.64	90,226
2009	4,614,659.61	1,451,310	971,612	3,643,048	37.05	98,328
2010	4,214,026.56	1,254,094	839,581	3,374,446	37.76	89,366
2011	3,514,009.95	990,951	663,414	2,850,596	38.19	74,642
2012	4,611,078.54	1,226,547	821,140	3,789,939	38.63	98,109

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2013	5,204,911.49	1,292,380	865,213	4,339,698	39.36	110,257
2014	4,622,085.19	1,070,475	716,654	3,905,431	39.81	98,102
2015	7,682,426.24	1,647,880	1,103,210	6,579,216	40.28	163,337
2016	7,704,485.68	1,517,784	1,016,115	6,688,371	40.76	164,092
2017	6,018,700.46	1,083,366	725,284	5,293,416	41.00	129,108
2018	5,464,259.48	883,024	591,160	4,873,099	41.50	117,424
2019	7,194,900.97	1,032,468	691,209	6,503,692	41.78	155,665
2020	7,542,981.42	941,364	630,217	6,912,764	42.08	164,277
2021	7,700,209.78	812,372	543,861	7,156,349	42.39	168,822
2022	10,995,776.88	945,637	633,078	10,362,699	42.51	243,771
2023	13,886,858.96	916,533	613,593	13,273,266	42.45	312,680
2024	13,766,954.10	625,020	418,434	13,348,520	42.05	317,444
2025	9,733,967.06	233,615	156,399	9,577,568	40.67	235,495
2026	3,072,645.27	19,665	13,165	3,059,480	38.51	79,446
9999	9,073,018.53-	2,118,569-	1,418,324-	7,654,695-		202,159-
	165,807,649.31	38,716,442	25,919,593	139,888,056		3,694,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 2.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	7,099.67	7,100	7,100			
1996	2,148.00	2,148	2,148			
1997	588.00	588	588			
1998	798.55	799	799			
2006	8,614.50	8,614	8,614			
2007	90,026.71	85,525	62,120	27,907	1.00	27,907
2008	76,984.00	69,286	50,325	26,659	2.00	13,330
2010	10,963.48	8,771	6,371	4,592	4.00	1,148
2011	38,981.20	29,236	21,235	17,746	5.00	3,549
2012	132,651.96	92,856	67,444	65,208	6.00	10,868
2013	475,451.73	309,044	224,469	250,983	7.00	35,855
2014	1,428,108.53	856,865	622,369	805,740	8.00	100,718
2015	109,681.98	60,325	43,816	65,866	9.00	7,318
2016	155,630.75	77,815	56,520	99,111	10.00	9,911
2017	87,828.22	39,523	28,707	59,121	11.00	5,375
2018	2,016,609.34	806,644	585,891	1,430,718	12.00	119,226
2019	1,190,614.34	416,715	302,673	887,941	13.00	68,303
2020	278,241.94	83,473	60,629	217,613	14.00	15,544
2021	572,409.56	143,102	103,940	468,470	15.00	31,231
2022	1,036,826.95	207,365	150,616	886,211	16.00	55,388
2023	1,918,449.86	287,767	209,014	1,709,436	17.00	100,555
2024	190,861.15	19,086	13,863	176,998	18.00	9,833
2025	217,771.10	10,889	7,909	209,862	19.00	11,045
	10,047,341.52	3,623,536	2,637,160	7,410,182		627,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 6.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	3,099.11	3,099	3,099			
2012	867.00	867	867			
2017	3,646.00	3,646	3,646			
2019	1,738.99	1,739	1,739			
2020	3,206.24	3,206	3,206			
2021	2,215,572.58	2,215,573	2,215,573			
2022	5,341,454.29	4,273,163	2,823,165	2,518,289	1.00	2,518,289
2023	6,897,089.92	4,138,254	2,734,034	4,163,056	2.00	2,081,528
2024	3,542,959.66	1,417,184	936,295	2,606,665	3.00	868,888
2025	3,705,813.54	741,163	489,667	3,216,147	4.00	804,037
2026	1,173,258.00	58,663	38,757	1,134,501	4.75	238,842
	22,888,705.33	12,856,557	9,250,048	13,638,657		6,511,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 28.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	15,645.45	15,645	15,645			
2004	995.55	996	996			
2011	4,100.00	4,100	4,100			
2013	3,712.84	3,713	3,713			
2014	1,654.49	1,654	1,654			
2021	14,336,598.45	14,336,598	14,336,598			
2022	14,630,870.21	11,704,696	6,833,404	7,797,466	1.00	7,797,466
2023	21,748,790.72	13,049,274	7,618,393	14,130,398	2.00	7,065,199
2024	11,417,129.55	4,566,852	2,666,207	8,750,923	3.00	2,916,974
2025	19,628,618.02	3,925,724	2,291,906	17,336,712	4.00	4,334,178
2026	6,466,827.69	323,341	188,772	6,278,056	4.75	1,321,696
	88,254,942.97	47,932,593	33,961,388	54,293,555		23,435,513

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 26.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	481,376.73	481,377	481,377			
2015	58,280.82	58,281	58,281			
2018	157,049.62	125,640	34,628-	191,678	2.00	95,839
	696,707.17	665,298	505,030	191,677		95,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 13.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	21,390.00	21,390	21,390			
2019	9,454.95	6,618	5,729-	15,184	3.00	5,061
2021	10,607.55	5,304	4,592-	15,200	5.00	3,040
2023	17,799.81	5,340	4,623-	22,423	7.00	3,203
9999	354.00-	231-	39-	315-		68-
	58,898.31	38,421	6,407	52,491		11,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 19.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,359	1,813	426	3.88	110
2025	36,010.43	4,289	5,720	30,290	7.40	4,093
	38,598.10	5,997	7,882	30,716		4,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 10.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,092.98	11,469	13,093			
2012	1,049,987.99	901,100	1,049,988			
2013	4,238,097.15	3,553,644	4,238,097			
2014	32,987.33	26,997	32,987			
2015	726,693.98	579,538	714,174	12,520	2.79	4,487
2016	1,221,980.63	947,035	1,167,046	54,935	2.90	18,943
2017	26,189.81	19,611	24,167	2,023	3.02	670
2018	2,049,077.18	1,463,861	1,803,939	245,138	3.20	76,606
2019	9,561,056.57	6,384,874	7,868,183	1,692,874	3.48	486,458
2020	8,458,354.68	5,135,913	6,329,068	2,129,287	3.88	548,785
2021	10,795,435.98	5,737,774	7,070,751	3,724,685	4.41	844,600
2022	9,810,284.80	4,340,070	5,348,338	4,461,947	5.04	885,307
2023	16,577,392.29	5,674,441	6,992,706	9,584,686	5.76	1,664,008
2024	10,309,332.00	2,412,384	2,972,820	7,336,512	6.55	1,120,078
2025	6,190,555.50	737,295	908,580	5,281,976	7.40	713,781
2026	968,334.00	29,050	35,799	932,535	8.08	115,413
	82,028,852.87	37,955,056	46,569,736	35,459,117		6,479,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 7.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,662	58,209			
2011	4,000.00	3,504	4,000			
2012	90,370.79	77,556	90,371			
2013	2,819,782.74	2,364,388	2,819,783			
2014	411,274.47	336,587	411,274			
2016	2,478,954.18	1,921,189	2,478,954			
2017	2,326,634.81	1,742,184	2,286,353	40,282	3.02	13,338
2018	5,865,427.39	4,190,261	5,499,082	366,345	3.20	114,483
2019	8,314.30	5,552	7,286	1,028	3.48	295
2020	811,487.16	492,735	646,640	164,847	3.88	42,486
2021	229,580.55	122,022	160,136	69,445	4.41	15,747
2022	172,600.00	76,358	100,208	72,392	5.04	14,363
	15,276,635.39	11,389,998	14,562,296	714,339		200,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 1.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,912	5,276			
2010	3,260.99	2,911	3,261			
2011	9,394.63	8,230	9,395			
2012	1,737,448.59	1,491,078	1,737,449			
2013	57,943.00	48,585	57,943			
2018	62,186.00	44,426	62,186			
2019	146,881.00	98,087	146,880			
	2,022,390.21	1,698,229	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1997	5,832.00	5,832	5,832			
1998	8,060.31	8,057	8,060			
1999	3,236.47	3,224	3,236			
2006	4,626.70	4,349	4,627			
2007	18,169.65	16,916	18,170			
2008	97,342.34	89,535	97,342			
2009	25,526.94	23,130	25,527			
2010	50,483.13	45,071	50,483			
2011	75,022.83	65,720	75,023			
2012	320,046.56	274,664	320,047			
2013	836,648.69	701,530	836,649			
2014	718,980.22	588,413	718,980			
2015	178,997.07	142,750	178,997			
2016	954,565.45	739,788	954,565			
2017	120,461.68	90,202	120,462			
2018	2,510,965.54	1,793,834	2,454,703	56,263	3.20	17,582
2019	787,130.82	525,646	719,300	67,831	3.48	19,492
2020	473,035.57	287,227	393,045	79,991	3.88	20,616
2021	107,145.87	56,948	77,928	29,218	4.41	6,625
2022	47,744.96	21,122	28,904	18,841	5.04	3,738
2023	129,695.53	44,395	60,751	68,945	5.76	11,970
2024	211,053.00	49,386	67,580	143,473	6.55	21,904
	7,685,814.36	5,578,782	7,221,254	464,560		101,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 1.33

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	128.72	129	129			
2007	1,009.93	959	761	249	1.00	249
2008	23,325.31	20,993	16,661	6,664	2.00	3,332
2014	61,104.50	36,663	29,098	32,006	8.00	4,001
2016	92,745.16	46,373	36,805	55,940	10.00	5,594
2017	48,514.27	21,831	17,326	31,188	11.00	2,835
2018	63,986.81	25,595	20,314	43,673	12.00	3,639
2019	88,430.08	30,951	24,565	63,865	13.00	4,913
2020	2,304.60	691	548	1,757	14.00	126
2021	12,195.19	3,049	2,420	9,775	15.00	652
2022	80,982.31	16,196	12,855	68,127	16.00	4,258
2023	1,757.57	264	209	1,549	17.00	91
2024	778.12	78	62	716	18.00	40
	477,262.57	203,772	161,753	315,510		29,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 6.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	748.00	748	748			
1995	26,658.08	26,658	26,658			
1996	784.35	784	784			
1997	1,493.88	1,494	1,494			
1998	2,917.85	2,918	2,918			
1999	7,079.07	7,079	7,079			
2000	5,356.51	5,357	5,357			
2001	5,853.15	5,853	5,853			
2002	1,760.92	1,761	1,761			
2003	2,534.59	2,535	2,535			
2004	396.69	397	397			
2005	359.80	360	360			
2006	292,376.51	292,377	292,377			
2007	549,998.36	522,498	468,210	81,788	1.00	81,788
2008	242,537.03	218,283	195,603	46,934	2.00	23,467
2009	94,320.26	80,172	71,842	22,478	3.00	7,493
2010	682,650.00	546,120	489,378	193,272	4.00	48,318
2011	1,147,539.26	860,654	771,231	376,308	5.00	75,262
2012	2,345,480.14	1,641,836	1,471,247	874,233	6.00	145,706
2013	2,935,681.65	1,908,193	1,709,930	1,225,752	7.00	175,107
2014	1,034,683.00	620,810	556,307	478,376	8.00	59,797
2015	1,784,104.72	981,258	879,304	904,801	9.00	100,533
2016	4,211,336.43	2,105,668	1,886,887	2,324,449	10.00	232,445
2017	5,214,194.42	2,346,387	2,102,595	3,111,599	11.00	282,873
2018	2,742,886.36	1,097,155	983,159	1,759,727	12.00	146,644
2019	1,318,244.63	461,386	413,448	904,797	13.00	69,600
2020	4,362,171.21	1,308,651	1,172,681	3,189,490	14.00	227,821
2021	4,889,292.18	1,222,323	1,095,322	3,793,970	15.00	252,931
2022	6,454,617.93	1,290,924	1,156,796	5,297,822	16.00	331,114
2023	15,505,353.61	2,325,803	2,084,150	13,421,204	17.00	789,483
2024	9,255,642.48	925,564	829,397	8,426,245	18.00	468,125
2025	15,090,375.55	754,519	676,123	14,414,253	19.00	758,645
2026	2,248,106.33	28,101	25,181	2,222,925	19.75	112,553
9999	61.00-	16-	14-	47-		3-
	82,457,473.95	21,594,610	19,387,098	63,070,376		4,389,702

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	895.69	896	896			
2006	128,711.88	128,712	128,712			
2007	103,111.94	97,956	65,964	37,148	1.00	37,148
2008	48,086.76	43,278	29,144	18,943	2.00	9,472
2009	196,304.71	166,859	112,363	83,942	3.00	27,981
2010	107,001.34	85,601	57,644	49,357	4.00	12,339
2011	204,682.14	153,512	103,376	101,306	5.00	20,261
2012	88,334.29	61,834	41,639	46,695	6.00	7,782
2013	28,609.66	18,596	12,523	16,087	7.00	2,298
2014	57,772.94	34,664	23,343	34,430	8.00	4,304
2015	24,757.59	13,617	9,170	15,588	9.00	1,732
2016	47,552.75	23,776	16,011	31,542	10.00	3,154
2017	94,878.08	42,695	28,751	66,127	11.00	6,012
2018	291,357.49	116,543	78,480	212,877	12.00	17,740
2019	167,806.34	58,732	39,550	128,256	13.00	9,866
2020	212,824.35	63,847	42,995	169,829	14.00	12,131
2021	110,412.37	27,603	18,588	91,824	15.00	6,122
2022	117,072.96	23,415	15,768	101,305	16.00	6,332
2023	258,044.10	38,707	26,065	231,979	17.00	13,646
2024	197,044.32	19,704	13,269	183,775	18.00	10,210
2025	53,815.26	2,691	1,812	52,003	19.00	2,737
	2,539,076.96	1,223,238	866,063	1,673,014		211,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.32

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,721	1,722			
1985	16,792.81	16,662	16,793			
1986	14,013.50	13,789	14,014			
1987	4,748.59	4,630	4,749			
1988	10,221.10	9,865	10,221			
1989	13,115.87	12,569	13,116			
1990	9,498.15	8,993	9,486	12	2.02	6
1991	12,096.57	11,347	11,969	128	2.31	55
1992	18,034.45	16,740	17,657	377	2.63	143
1993	77,817.09	71,389	75,300	2,517	2.97	847
1994	142,750.50	129,732	136,840	5,910	3.21	1,841
1995	148,235.10	132,804	140,080	8,155	3.60	2,265
1996	79,553.28	70,405	74,262	5,291	3.90	1,357
1997	41,095.55	35,991	37,963	3,133	4.11	762
1998	97,830.04	84,369	88,991	8,839	4.47	1,977
1999	255,047.45	216,918	228,803	26,244	4.75	5,525
2001	45,944.17	37,789	39,859	6,085	5.40	1,127
2002	104,174.99	84,007	88,610	15,565	5.76	2,702
2003	170,236.10	134,691	142,070	28,166	6.07	4,640
2004	19,131.90	14,816	15,628	3,504	6.41	547
2005	33,181.89	25,155	26,533	6,649	6.70	992
2006	13,570.69	10,042	10,592	2,979	7.03	424
2007	10,129.80	7,294	7,694	2,436	7.39	330
2008	70,816.03	49,585	52,302	18,514	7.71	2,401
2009	85,341.82	58,032	61,211	24,131	8.00	3,016
2010	16,615.93	10,900	11,497	5,119	8.39	610
2011	34,410.00	21,782	22,975	11,435	8.70	1,314
2012	21,347.57	12,971	13,682	7,666	9.04	848
2013	21,465.79	12,446	13,128	8,338	9.42	885
2014	100,707.30	55,470	58,509	42,198	9.79	4,310

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	27,208	28,699	23,595	10.14	2,327
2016	126,868.88	61,785	65,170	61,699	10.53	5,859
2017	26,612.95	12,024	12,683	13,930	10.92	1,276
2018	292,687.82	121,290	127,935	164,753	11.31	14,567
2019	13,003.54	4,870	5,137	7,867	11.69	673
2022	53,275.45	12,594	13,284	39,991	12.92	3,095
2024	2,433.40	310	327	2,106	13.72	153
2025	805,604.26	53,412	56,338	749,266	14.08	53,215
	3,091,859.26	1,695,830	1,785,262	1,306,597		120,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	258.22	258	258			
2012	6,943.86	6,481	6,507	437	1.00	437
2013	272,799.42	236,427	237,383	35,416	2.00	17,708
2015	17,452.26	12,798	12,850	4,602	4.00	1,150
2016	35,790.32	23,860	23,957	11,833	5.00	2,367
2018	11,496.50	6,131	6,156	5,340	7.00	763
2019	417,135.37	194,665	195,452	221,683	8.00	27,710
2020	242,215.01	96,886	97,278	144,937	9.00	16,104
2021	421,611.93	140,536	141,104	280,508	10.00	28,051
2022	647,981.81	172,797	173,496	474,486	11.00	43,135
2023	1,592,272.70	318,455	319,743	1,272,530	12.00	106,044
2024	590,418.12	78,720	79,038	511,380	13.00	39,337
2025	1,434,193.99	95,618	96,005	1,338,189	14.00	95,585
9999	169,789.89-	41,284-	41,451-	128,339-		11,290-
	5,520,779.62	1,342,348	1,347,776	4,173,004		367,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 6.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	5,785.83	5,786	5,786			
1996	28,008.68	28,009	28,009			
2009	299.00	299	299			
2011	18,194.10	18,194	18,194			
2012	39,624.20	36,982	33,634	5,990	1.00	5,990
2013	721,836.04	625,594	568,963	152,873	2.00	76,436
2014	57,418.30	45,935	41,777	15,641	3.00	5,214
2015	3,007.59	2,206	2,006	1,002	4.00	250
2017	75,197.83	45,119	41,035	34,163	6.00	5,694
2018	603,112.84	321,658	292,540	310,573	7.00	44,368
2019	761,373.17	355,310	323,146	438,227	8.00	54,778
2020	1,640,804.93	656,322	596,910	1,043,895	9.00	115,988
2021	2,131,641.07	710,540	646,219	1,485,422	10.00	148,542
2022	1,550,008.12	413,341	375,924	1,174,084	11.00	106,735
2023	1,801,372.96	360,275	327,662	1,473,711	12.00	122,809
2024	1,095,164.37	146,018	132,800	962,364	13.00	74,028
2025	2,187,847.25	145,864	132,660	2,055,187	14.00	146,799
2026	1,158,068.00	19,305	17,557	1,140,511	14.75	77,323
	13,878,764.28	3,936,757	3,585,121	10,293,643		984,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 7.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	711,702.32	711,702	711,702			
2017	318,372.46	286,535	263,711	54,661	1.00	54,661
2018	760,200.33	608,160	559,717	200,483	2.00	100,242
2019	64,999.04	45,499	41,875	23,124	3.00	7,708
2020	577,226.33	346,336	318,749	258,477	4.00	64,619
2021	304,242.62	152,121	140,004	164,239	5.00	32,848
2022	953,204.19	381,282	350,911	602,293	6.00	100,382
2023	1,878,490.11	563,547	518,658	1,359,832	7.00	194,262
2024	29,855.29	5,971	5,495	24,360	8.00	3,045
2025	3,815,477.06	381,548	351,157	3,464,320	9.00	384,924
2026	3,303,179.00	82,579	76,001	3,227,178	9.75	330,993
	12,716,948.75	3,565,280	3,337,980	9,378,969		1,273,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 10.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	180.19	180	180			
2010	549.92	550	550			
2014	215.78	216	216			
2016	21,782.06	21,782	21,782			
2017	35,766.67	32,190	29,084	6,683	1.00	6,683
2018	66,703.59	53,363	48,214	18,490	2.00	9,245
2019	558.28	391	353	205	3.00	68
2020	63,300.51	37,980	34,316	28,985	4.00	7,246
2022	24,688.05	9,875	8,922	15,766	6.00	2,628
	213,745.05	156,527	143,617	70,128		25,870

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 12.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	183.00	183	183			
2001	1,124,164.98	1,124,165	1,124,165			
2002	237,394.60	227,899	199,514	37,881	1.00	37,881
2003	269,249.53	247,710	216,857	52,393	2.00	26,196
2004	589,851.03	519,069	454,418	135,433	3.00	45,144
2005	363,169.88	305,063	267,067	96,103	4.00	24,026
2006	32,215.49	25,772	22,562	9,653	5.00	1,931
2008	148,764.62	107,111	93,770	54,995	7.00	7,856
2009	15,603.42	10,610	9,288	6,315	8.00	789
2010	25,913.81	16,585	14,519	11,395	9.00	1,266
2011	67,243.18	40,346	35,321	31,922	10.00	3,192
2012	211,775.19	118,594	103,823	107,952	11.00	9,814
2013	1,923,412.23	1,000,174	875,600	1,047,812	12.00	87,318
2014	304,208.62	146,020	127,833	176,376	13.00	13,567
2015	242,341.45	106,630	93,349	148,992	14.00	10,642
2016	777,191.88	310,877	272,156	505,036	15.00	33,669
2017	546,849.76	196,866	172,346	374,504	16.00	23,406
2018	1,210,058.27	387,219	338,990	871,068	17.00	51,239
2019	736,997.02	206,359	180,656	556,341	18.00	30,908
2020	6,328,792.35	1,518,910	1,329,726	4,999,066	19.00	263,109
2021	4,955,441.76	991,088	867,645	4,087,797	20.00	204,390
2022	7,313,707.05	1,170,193	1,024,442	6,289,265	21.00	299,489
2023	584,153.05	70,098	61,367	522,786	22.00	23,763
2024	90,855.29	7,268	6,363	84,492	23.00	3,674
2025	4,030.37	161	141	3,889	24.00	162
9999	4,085.00-	1,287-	1,147-	2,938-		175-
	28,099,482.83	8,853,683	7,890,954	20,208,529		1,203,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 4.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,376	4,458	1,385	2.00	692
2004	20,479.05	18,022	14,946	5,533	3.00	1,844
2006	12,840.00	10,272	8,519	4,321	5.00	864
2007	694,887.82	528,115	437,973	256,915	6.00	42,819
2015	1,357.57	597	495	863	14.00	62
2019	52,243.29	14,628	12,131	40,112	18.00	2,228
2020	7,924.33	1,902	1,577	6,347	19.00	334
2025	10,500,000.00	420,000	348,312	10,151,688	24.00	422,987
2026	3,250,000.00	32,500	26,953	3,223,047	24.75	130,224
	14,545,575.13	1,031,412	855,364	13,690,211		602,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 4.14

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
303.20	20,254.74			
303.61			4,483.73-	4,483.73-
304.15	126,490.86	666,811.69		666,811.69-
304.20	2,974.34	37,171.02		37,171.02-
304.30	496,969.98	137,849.62		137,849.62-
304.61		1,346.07	4,483.73	3,137.66
304.62		18,876.94		18,876.94-
305.00	10,586.76	467.17		467.17-
306.00	507.53	450.15		450.15-
307.00	36,953.56	5,700.51		5,700.51-
311.00	270,914.29	193,743.82		193,743.82-
320.00	2,230,482.23	890,085.40		890,085.40-
320.30	33,915.10	1,370.70		1,370.70-
320.37	10,486.03			
330.00	256,778.51	1,561,680.99		1,561,680.99-
331.00	15,748,750.26	8,196,453.86	282,490.53	7,913,963.33-
333.00	7,520,801.90	2,681,541.01	1,799.10	2,679,741.91-
334.00	5,495,660.10	1,021,270.85	331,737.56	689,533.29-
335.00	2,860,930.58	1,074,172.62	11,562.11	1,062,610.51-
340.00	35,664,062.09	78,720.20	325.05	78,395.15-
341.00		16,299.55-	219,365.56	235,665.11
343.00	162,936.71	40,863.25		40,863.25-
344.00		5,126.37		5,126.37-
346.00	738,074.13	49,301.95		49,301.95-
347.00	203,387.56	8,339.46		8,339.46-
348.00	5,662.47			
	71,897,579.73	16,655,044.10	847,279.91	15,807,764.19-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.61		17.00		17.00-
303.99		25,028.29		25,028.29-
304.15	658,380.59	258,388.50		258,388.50-
304.20	119,811.36	680,699.50		680,699.50-
304.30	1,751,579.19	531,021.00		531,021.00-
304.61	5,008.27	80,495.49		80,495.49-
304.62	716,372.28			
304.63	579,818.43	689.50	1,379.37	689.87
305.00	1,500,449.87	1,747,437.35		1,747,437.35-
306.00	53,236.92	68,290.00		68,290.00-
307.00	16,907.95	4,014.95		4,014.95-
310.00	52,489.56	12,312.30		12,312.30-
311.00	1,082,608.15	668,075.39		668,075.39-
320.00	2,327,453.26	1,240,342.54		1,240,342.54-
320.30		118,051.24		118,051.24-
320.37	14,200.91	114,835.50		114,835.50-
330.00	921,110.92	262,619.55		262,619.55-
331.00	19,511,036.34	4,306,689.53	928.30	4,305,761.23-
333.00	8,841,278.84	6,133,677.54	1,943.40	6,131,734.14-
334.00	8,307,105.89	3,407,295.92	46,948.35	3,360,347.57-
335.00	757,326.78	1,312,917.01		1,312,917.01-
340.00	15,080,414.27	28,957.44		28,957.44-
341.00	129,225.82	255.00	2,798,982.38	2,798,727.38
342.00		43.21-		43.21
343.00	238,410.20	285,610.63	29,144.34	256,466.29-
344.00	23,577.37	4,920.17		4,920.17-
345.00	10,139.46			
346.00	263,930.23	82,465.94		82,465.94-
347.00	89,335.38	182,500.77	3,040.84	179,459.93-
	63,051,208.24	21,557,564.84	2,882,366.98	18,675,197.86-
TOTAL	363,294,258.31	140,164,897.12	5,321,482.10	134,843,415.02-

VOLUME 12

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBIT NO. 11-C
DEPRECIATION STUDY

WATER OPERATIONS
AS OF JUNE 30, 2027

EXHIBIT NO. 11-C - DEPRECIATION STUDY
WATER OPERATIONS
AS OF JUNE 30, 2027

Exhibit No. 11-C
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-C
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

FREDERICK B. JOHNSTON, JR.
Associate Project Manager

JJS:mle

084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WATER OPERATIONS

DEPRECIATION STUDY

RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-14 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-6.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	(3)	(4)	(5)	(6)
INTANGIBLE PLANT						
301.00	ORGANIZATION	805,469.99				805,469.99
302.00	FRANCHISES AND CONSENTS	2,404,599.20				2,404,599.20
303.00	MISCELLANEOUS INTANGIBLE PLANT	15,572.16				15,572.16
	TOTAL INTANGIBLE PLANT	**3,225,641.35**	**0.00**	**0.00**	**0.00**	**3,225,641.35**
NONDEPRECIABLE PLANT						
303.20	POWER AND PUMPING LAND	6,964,439.32				6,964,439.32
303.30	PURIFICATION LAND	2,615,843.70				2,615,843.70
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	3,763,192.13		236,432.20		3,526,759.93
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	2,108,101.88				2,108,101.88
303.51	TRANSMISSION AND DISTRIBUTION - LAND	2,765,529.82				2,765,529.82
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	5,379,019.40				5,379,019.40
303.61	OFFICE LAND	6,496,092.38				6,496,092.38
	TOTAL NONDEPRECIABLE PLANT	**30,092,218.63**	**0.00**	**236,432.20**	**0.00**	**29,855,786.43**
DEPRECIABLE PLANT						
303.14	WATER RIGHTS - HIBERNIA	1,942,822.51				1,942,822.51
303.35	WASTE HANDLING AND TREATMENT LAND	155,025.17				155,025.17
303.99	COMPREHENSIVE PLANNING STUDIES	16,371,260.42				16,371,260.42
304.15	OTHER WATER SOURCE STRUCTURES	123,448,676.60				123,448,676.60
304.20	POWER AND PUMPING STRUCTURES	139,672,088.92		2,105,906.27	41,310.00	137,524,872.65
304.30	PURIFICATION BUILDINGS	527,193,836.51		169,605.01	230,375.00	526,793,856.50
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	28,441,581.66				28,441,581.66
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	1,403,438.95				1,403,438.95
304.39	PURIFICATION BUILDINGS - TANK PAINTING	968,751.90				968,751.90
304.61	OFFICE BUILDINGS	44,423,653.49		60,000.00	12,834.00	44,350,819.49
304.62	STORES, SHOP AND GARAGE BUILDINGS	73,755,241.18		301,029.00		73,454,212.18
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	6,231,993.48				6,231,993.48
305.00	COLLECTING AND IMPOUNDING RESERVOIRS	192,418,669.59		3,575.00		192,415,094.59
306.00	LAKE, RIVER AND OTHER INTAKES	20,560,219.54		41,551.00		20,518,668.54
307.00	WELLS AND SPRINGS	14,668,826.50		307,067.27		14,361,759.23
310.00	POWER GENERATION EQUIPMENT	27,152,258.08		297,740.91	26,561.00	26,827,956.17
311.20	PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT	29,471,014.10		1,964,196.05	116,716.00	27,390,102.05
311.50	PUMPING EQUIPMENT - OTHER	32,503,723.86				32,503,723.86
311.52	PUMPING EQUIPMENT - SOURCE OF SUPPLY	11,405,624.54				11,405,624.54
311.53	PUMPING EQUIPMENT - WATER TREATMENT	48,154,022.10				48,154,022.10
311.54	PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION	9,832,787.23				9,832,787.23
320.10	PURIFICATION SYSTEM - LARGE STRUCTURES	314,934,940.14		69,357.27	627,852.00	314,237,730.87
320.18	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	103,245.73				103,245.73
320.19	PURIFICATION SYSTEM - LARGE STRUCTURES PAINT	4,370,190.90				4,370,190.90
320.20	PURIFICATION SYSTEM - CHEMICAL TREATMENT	167,612,881.80		42,367.00		167,570,514.80
320.29	PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT	8,167.87				8,167.87
320.30	GRANULAR ACTIVATED CARBON	24,011,056.03				24,011,056.03
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	20,634,880.99				20,634,880.99
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	169,038,646.82		3,099,463.51		165,939,183.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	(3)	(4)	(5)	(6)
330.10	ELEVATED TANKS AND STANDPIPES	18,098,701.47				18,098,701.47
330.20	GROUND LEVEL FACILITIES	19,120,765.30				19,120,765.30
330.30	BELOW GRADE FACILITIES	818,707.23				818,707.23
330.40	CLEARWELL	19,670,178.17				19,670,178.17
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	2,918,573.79				2,918,573.79
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	53,416,355.07				53,416,355.07
331.00	MAINS AND ACCESSORIES	4,207,821,412.61	56,919,445.67	275,451,171.14	502,366.00	3,874,948,429.80
333.00	SERVICES	932,382,002.72	12,107,810.75	17,115,757.92		903,158,434.05
334.00	METERS AND METER INSTALLATIONS	338,280,864.34	161,259.00	1,882,095.57		336,237,509.77
335.00	FIRE HYDRANTS	180,638,306.42	3,321,247.74	5,751,770.81		171,565,287.87
340.10	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	10,028,092.80				10,028,092.80
340.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT	24,026,537.41				24,026,537.41
340.30	OFFICE FURNTIRE AND EQUIPMENT - COMPUTER SOFTWARE	82,506,778.19				82,506,778.19
340.31	OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	6,584,096.28				6,584,096.28
340.50	OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT	37,862.31		354.00		37,508.31
341.00	TRANSPORTATION EQUIPMENT - NOT CLASSIFIED	38,598.10				38,598.10
341.10	TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS	87,782,007.23				87,782,007.23
341.20	TRANSPORTATION EQUIPMENT - EQUIPMENT	15,276,635.39				15,276,635.39
341.30	TRANSPORTATION EQUIPMENT - AUTOS	2,022,390.21				2,022,390.21
341.40	TRANSPORTATION EQUIPMENT - OTHER	7,685,814.36				7,685,814.36
342.00	STORES EQUIPMENT	477,133.85				477,133.85
343.00	TOOLS AND WORK EQUIPMENT	89,135,791.47		61.00		89,135,730.47
344.00	LABORATORY EQUIPMENT	2,409,469.39				2,409,469.39
345.00	POWER OPERATED EQUIPMENT	3,091,859.26				3,091,859.26
346.00	COMMUNICATION EQUIPMENT - EQUIPMENT	5,690,311.29		169,789.89		5,520,521.40
346.10	COMMUNICATION EQUIPMENT - NON-TELEPHONE	16,484,382.67				16,484,382.67
346.19	COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION	19,797,455.43				19,797,455.43
346.20	COMMUNICATION EQUIPMENT - TELEPHONE	191,017.10				191,017.10
347.00	MISCELLANEOUS EQUIPMENT	27,214,953.42		4,085.00		27,210,868.42
348.00	OTHER TANGIBLE EQUIPMENT	29,260,575.13				29,260,575.13
	TOTAL DEPRECIABLE PLANT	**8,253,797,155.02**	**72,509,763.16**	**308,836,943.62**	**1,558,014.00**	**7,870,892,434.24**
	TOTAL UTILITY PLANT IN SERVICE	**8,287,115,015.00**	**72,509,763.16**	**309,073,375.82**	**1,558,014.00**	**7,903,973,862.02**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
INTANGIBLE PLANT									
301.00	ORGANIZATION	NONDEPR.		805,469.99					
302.00	FRANCHISES AND CONSENTS	NONDEPR.		2,404,599.20					
303.00	MISCELLANEOUS INTANGIBLE PLANT	NONDEPR.		15,572.16					
	TOTAL INTANGIBLE PLANT			**3,225,641.35**					
NONDEPRECIABLE PLANT									
303.20	POWER AND PUMPING LAND	NONDEPR.		6,964,439.32					
303.30	PURIFICATION LAND	NONDEPR.		2,615,843.70					
303.40	TRANSMISSION AND DISTRIBUTION LAND AND RIGHTS OF WAY	NONDEPR.		3,526,759.93					
303.50	DISTRIBUTION RESERVOIRS AND STANDPIPES LAND	NONDEPR.		2,108,101.88					
303.51	TRANSMISSION AND DISTRIBUTION - LAND	NONDEPR.		2,765,529.82					
303.52	TRANSMISSION AND DISTRIBUTION - RIGHTS OF WAY	NONDEPR.		5,379,019.40					
303.61	OFFICE LAND	NONDEPR.		6,496,092.38					
	TOTAL NONDEPRECIABLE PLANT			**29,855,786.43**					
DEPRECIABLE PLANT									
303.14	WATER RIGHTS - HIBERNIA	25-SQ		1,942,822.51	1,942,823	0	0	-	-
303.35	WASTE HANDLING AND TREATMENT LAND	100-R3	*	155,025.17	134,809	20,216	1,468	0.95	13.8
303.99	COMPREHENSIVE PLANNING STUDIES	5-SQ		16,371,260.42	13,327,260	3,044,000	1,244,093	7.60	2.4
304.15	OTHER WATER SOURCE STRUCTURES	50-S0.5		123,448,676.60	19,563,527	103,885,150	3,334,713	2.70	31.2
304.20	POWER AND PUMING STRUCTURES								
	LARGE STRUCTURES	75-S0.5	*	56,902,088.69	12,341,242	44,560,848	1,657,990	2.91	26.9
	OTHER STRUCTURES	55-R3		80,622,783.96	12,957,946	67,664,838	2,045,543	2.54	33.1
	TOTAL ACCOUNT 304.20			137,524,872.65	25,299,188	112,225,686	3,703,533	2.69	30.3
304.30	PURIFICATION BUILDINGS								
	LARGE STRUCTURES	55-S1	*	446,975,678.36	130,945,249	316,030,429	11,285,566	2.52	28.0
	OTHER STRUCTURES	60-R3		79,818,178.14	17,498,361	62,319,817	1,463,015	1.83	42.6
	TOTAL ACCOUNT 304.30			526,793,856.50	148,443,610	378,350,246	12,748,581	2.42	29.7
304.36	WASTE HANDLING AND TREATMENT STRUCTURES	55-S1	*	28,441,581.66	9,825,291	18,616,291	1,010,812	3.55	18.4
304.38	WASTE HANDLING AND TREATMENT STRUCTURES PAINTING	10-SQ		1,403,438.95	875,824	527,615	131,904	9.40	4.0
304.39	PURIFICATION BUILDINGS - TANK PAINTING	10-SQ		968,751.90	463,103	505,649	84,275	8.70	6.0
304.61	OFFICE BUILDINGS								
	LARGE STRUCTURES	55-S0	*	29,028,974.19	9,917,838	19,111,136	1,033,559	3.56	18.5
	OTHER OTHER STRUCTURES	50-R3		15,321,845.30	5,070,910	10,250,935	331,492	2.16	30.9
	TOTAL ACCOUNT 304.61			44,350,819.49	14,988,748	29,362,071	1,365,051	3.08	21.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE		NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
304.62	STORES, SHOP AND GARAGE BUILDINGS								
	LARGE STRUCTURES	55-S0.5	*	59,397,331.61	21,575,638	37,821,694	1,383,448	2.33	27.3
	OTHER OTHER STRUCTURES	45-R3		14,056,880.57	4,690,258	9,366,623	275,922	1.96	33.9
	TOTAL ACCOUNT 304.62			73,454,212.18	26,265,896	47,188,317	1,659,370	2.26	28.4
304.63	MISCELLANEOUS STRUCTURES AND IMPROVEMENTS	35-S0.5		6,231,993.48	4,586,916	1,645,077	70,315	1.13	23.4
	TOTAL ACCOUNT 304.00			942,618,203.41	250,312,103	692,306,102	24,108,554	2.56	28.7
305.00	COLLECTING AND IMPOUNDING RESERVOIRS								
	LARGE RESERVOIRS	130-R2	*	180,995,575.98	22,527,171	158,468,405	2,596,022	1.43	61.0
	OTHER RESERVOIRS	75-R3		11,419,518.61	1,352,984	10,066,535	180,570	1.58	55.7
	TOTAL ACCOUNT 305.00			192,415,094.59	23,880,155	168,534,940	2,776,592	1.44	60.7
306.00	LAKE, RIVER AND OTHER INTAKES								
	LARGE RESERVOIRS	55-S1.5	*	12,329,112.16	5,871,850	6,457,262	272,718	2.21	23.7
	OTHER RESERVOIRS	50-S0.5		8,189,556.38	2,189,022	6,000,534	210,270	2.57	28.5
	TOTAL ACCOUNT 306.00			20,518,668.54	8,060,872	12,457,796	482,988	2.35	25.8
307.00	WELLS AND SPRINGS	55-S0		14,361,759.23	5,289,150	9,072,609	305,094	2.12	29.7
310.00	POWER GENERATION EQUIPMENT	45-S0.5		26,827,956.17	8,911,505	17,916,451	671,718	2.50	26.7
	PUMPING EQUIPMENT								
311.20	ELECTRIC PUMPING EQUIPMENT	39-S0		27,390,102.05	7,081,155	20,308,947	895,902	3.27	22.7
311.50	OTHER	39-S0		32,503,723.86	3,329,148	29,174,576	1,237,149	3.81	23.6
311.52	SOURCE OF SUPPLY	39-S0		11,405,624.54	3,803,321	7,602,304	344,801	3.02	22.0
311.53	WATER TREATMENT	39-S0		48,154,022.10	28,566,664	19,587,358	1,214,043	2.52	16.1
311.54	TRANSMISSION AND DISTRIBUTION	39-S0		9,832,787.23	3,292,848	6,539,939	300,917	3.06	21.7
	TOTAL ACCOUNT 311.00			129,286,259.78	46,073,136	83,213,124	3,992,812	3.09	20.8
	PURIFICATION SYSTEM								
320.10	LARGE STRUCTURES								
	LARGE STRUCTURES	50-S1	*	293,129,033.34	101,452,087	191,676,947	7,730,498	2.64	24.8
	OTHER OTHER STRUCTURES	55-R3		21,108,697.53	5,052,491	16,056,207	429,455	2.03	37.4
	TOTAL ACCOUNT 320.10			314,237,730.87	106,504,578	207,733,154	8,159,953	2.60	25.5
320.18	LARGE STRUCTURES PAINT	10-SQ		103,245.73	103,246	0	0	-	-
320.19	LARGE STRUCTURES PAINT	10-SQ		4,370,190.90	3,595,944	774,247	159,203	3.64	4.9
320.20	CHEMICAL TREATMENT	42-R0.5		167,570,514.80	48,496,440	119,074,075	5,243,263	3.13	22.7
320.29	CHEMICAL TREATMENT PAINT	FULLY ACCRUED		8,167.87	8,168	0	0	-	-
320.30	GRANULAR ACTIVATED CARBON	11-L0.5		24,011,056.03	12,899,016	11,112,040	2,034,065	8.47	5.5
320.37	WASTE HANDLING AND TREATMENT - EQUIPMENT	30-R3		20,634,880.99	11,526,826	9,108,055	509,089	2.47	17.9
	TOTAL ACCOUNT 320.00			530,935,787.19	183,134,218	347,801,571	16,105,573	3.03	21.6
330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	65-S0.5		165,939,183.31	53,054,521	112,884,662	2,923,561	1.76	38.6
330.10	ELEVATED TANKS AND STANDPIPES	65-S0.5		18,098,701.47	3,647,939	14,450,762	353,449	1.95	40.9
330.20	GROUND LEVEL FACILITIES	65-S0.5		19,120,765.30	4,502,857	14,617,908	364,457	1.91	40.1
330.30	BELOW GRADE FACILITIES	65-S0.5		818,707.23	226,261	592,446	15,142	1.85	39.1
330.40	CLEARWELL	65-S0.5		19,670,178.17	3,983,199	15,686,979	385,806	1.96	40.7
330.58	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		2,918,573.79	2,441,720	476,854	71,535	2.45	6.7
330.59	DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING	10-SQ		53,416,355.07	35,285,415	18,130,940	3,252,002	6.09	5.6
	TOTAL ACCOUNT 330.00			279,982,464.34	103,141,912	176,840,551	7,365,952	2.63	24.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	NET ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
331.00	MAINS AND ACCESSORIES	90-R2	3,874,948,429.80	495,097,115	3,379,851,315	57,427,671	1.48	58.9
333.00	SERVICES	65-R2.5	903,158,434.05	174,275,927	728,882,507	17,277,194	1.91	42.2
334.00	METERS AND METER INSTALLATIONS	20-L1.5	336,237,509.77	111,988,357	224,249,153	20,302,642	6.04	11.0
335.00	FIRE HYDRANTS	60-R2	171,565,287.87	28,748,652	142,816,636	3,773,506	2.20	37.8
340.00	OFFICE FURNITURE AND EQUIPMENT							
	FURNITURE	20-SQ	10,028,092.80	3,277,350	6,750,743	600,090	5.98	11.2
	COMPUTERS AND PERIPHERAL EQUIPMENT	5-SQ	24,026,537.41	11,720,410	12,306,127	6,294,551	26.20	2.0
	COMPUTER SOFTWARE	5-SQ	82,506,778.19	36,401,179	46,105,599	22,591,585	27.38	2.0
	COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS	10-SQ	6,584,096.28	794,836	5,789,260	655,483	9.96	8.8
	OTHER OFFICE EQUIPMENT	10-SQ	37,508.31	6,252	31,256	8,302	22.13	3.8
	TOTAL ACCOUNT 340.00		123,183,012.99	52,200,027	70,982,985	30,150,011	24.48	2.4
341.00	TRANSPORATION EQUIPMENT							
	NOT CLASSIFIED	10-L2.5	38,598.10	12,082	26,516	4,111	10.65	6.5
	LIGHT DUTY TRUCKS	10-L2.5	87,782,007.23	52,533,751	35,248,256	6,924,709	7.89	5.1
	EQUIPMENT	10-L2.5	15,276,635.39	14,762,420	514,215	155,768	1.02	3.3
	AUTOS	10-L2.5	2,022,390.21	2,022,390	0	0	-	-
	OTHER	10-L2.5	7,685,814.36	7,323,470	362,344	87,798	1.14	4.1
	TOTAL ACCOUNT 341.00		112,805,445.29	76,654,113	36,151,331	7,172,386	6.36	5.0
342.00	STORES EQUIPMENT	20-SQ	477,133.85	191,361	285,773	30,698	6.43	9.3
343.00	TOOLS AND WORK EQUIPMENT	20-SQ	89,135,730.47	23,610,554	65,525,176	4,666,300	5.24	14.0
344.00	LABORATORY EQUIPMENT	20-SQ	2,409,469.39	943,085	1,466,384	181,076	7.52	8.1
345.00	POWER OPERATED EQUIPMENT	21-S0.5	3,091,859.26	1,905,602	1,186,257	109,779	3.55	10.8
346.00	COMUNICATION EQUIPMENT							
	EQUIPMENT	15-SQ	5,520,521.40	1,818,790	3,701,731	341,816	6.19	10.8
	NON-TELEPHONE	15-SQ	16,484,382.67	4,598,270	11,886,113	1,169,873	7.10	10.2
	REMOTE CONTROL AND INSTRUMENTATION	10-SQ	19,797,455.43	4,145,987	15,651,468	2,057,010	10.39	7.6
	TELEPHONE	10-SQ	191,017.10	141,625	49,392	22,985	12.03	2.1
	TOTAL ACCOUNT 346.00		41,993,376.60	10,704,672	31,288,704	3,591,684	8.55	8.7
347.00	MISCELLANEOUS EQUIPMENT	25-SQ	27,210,868.42	7,798,107	19,412,761	1,212,380	4.46	16.0
348.00	OTHER TANGIBLE EQUIPMENT	25-SQ	29,260,575.13	1,550,209	27,710,366	1,197,868	4.09	23.1
	TOTAL DEPRECIABLE PLANT		**7,870,892,434.24**	**1,629,875,724**	**6,241,016,708**	**204,148,039**	**2.59**	
	AMORTIZATION OF NET SALVAGE					**27,701,563**		
	TOTAL UTILITY PLANT IN SERVICE		**7,903,973,862.02**	**1,629,875,724**	**6,241,016,708**	**231,849,602**		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
303.14	1,942,823												1,942,823
303.35	133,333		1,476										134,809
303.61	0		452								(452)		0
303.99	11,619,274		1,707,986										13,327,260
304.15	15,444,350		4,119,177										19,563,527
304.20	21,395,205		3,903,983										25,299,188
304.30	139,333,040		11,141,091		1,471,392		559,129						148,443,610
304.36	8,792,092		1,033,199										9,825,291
304.38	743,896		131,928										875,824
304.39	378,827		84,276										463,103
304.61	13,575,391		1,412,905								452		14,988,748
304.62	24,883,032		1,639,347		231,064		32,350		6,931				26,265,896
304.63	4,589,096		27,437		31,509		1,890		3,782				4,586,916
305.00	20,782,153		3,737,002		300,000		339,000						23,880,155
306.00	7,554,525		506,347										8,060,872
307.00	4,957,929		331,221										5,289,150
310.00	8,188,777		722,728										8,911,505
311.20	5,828,049		1,311,827		41,646		17,075						7,081,155
311.50	2,913,518		1,193,628		551,772		226,226						3,329,148
311.52	3,446,321		357,000										3,803,321
311.53	27,290,584		1,276,080										28,566,664
311.54	2,980,164		312,684										3,292,848
320.10	103,986,933		7,930,646		3,785,316		1,627,685						106,504,578
320.18	103,246												103,246
320.19	3,436,872		159,072										3,595,944
320.20	43,183,756		5,527,184		150,000		64,500						48,496,440
320.29	8,168												8,168
320.30	10,245,118		2,653,898										12,899,016
320.37	10,952,554		574,272										11,526,826
330.00	49,403,016		3,651,505										53,054,521
330.10	3,290,822		357,117										3,647,939
330.20	4,131,913		370,944										4,502,857

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 06/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS AND ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 06/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
330.30	210,865		15,396										226,261
330.40	3,591,759		391,440										3,983,199
330.58	2,370,212		71,508										2,441,720
330.59	33,858,975		2,729,995		1,303,555								35,285,415
331.00	433,347,090		69,831,939		5,180,715		2,901,199						495,097,115
333.00	170,313,381		20,948,972		11,634,536		5,351,890						174,275,927
334.00	93,095,796		24,072,283		3,836,833		1,381,258		38,369				111,988,357
335.00	25,919,593		5,184,541		1,183,659		1,171,823						28,748,652
340.10	2,637,160		675,939		19,249						(16,500)		3,277,350
340.20	9,250,048		4,698,492		2,228,130								11,720,410
340.30	33,961,388		16,802,498		14,362,707								36,401,179
340.31	505,030		829,464		539,658								794,836
340.50	6,407		4,735		21,390						16,500		6,252
341.00	7,882		4,200										12,082
341.10	46,569,736		6,001,827		43,968		444		6,600				52,533,751
341.20	14,562,296		200,124										14,762,420
341.30	2,022,390												2,022,390
341.40	7,221,254		102,216										7,323,470
342.00	161,753		29,737		129								191,361
343.00	19,387,098		4,690,203		348,319		128,878		10,450				23,610,554
344.00	866,063		213,110		129,608		6,480						943,085
345.00	1,785,262		120,340										1,905,602
346.00	1,347,776		471,313		258		41						1,818,790
346.10	3,585,121		1,073,803		52,288		8,366						4,598,270
346.19	3,337,980		1,633,581		711,702		113,872						4,145,987
346.20	143,617		24,372		22,728		3,636						141,625
347.00	7,890,954		1,267,614		1,124,348		337,304		101,191				7,798,107
348.00	855,364		694,845										1,550,209
TOTAL	**1,474,327,027**		**218,960,899**		**49,306,479**		**14,273,046**		**167,323**		**0**		**1,629,875,724**

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)**	(6)	(7)=(5)+(6)
303.14	1,942,822.51	1,942,822.51	-			0
303.35	155,025.17	155,025.17	0.95	1,476		1,476
303.61	6,496,092.38	6,496,092.38			452	452
303.99	15,691,832.42	16,371,260.42	10.36	1,659,404	48,582	1,707,986
304.15	123,448,676.60	123,448,676.60	2.78	3,431,868	687,309	4,119,177
304.20	137,524,872.65	137,524,872.65	2.73	3,754,428	149,555	3,903,983
304.30	440,777,650.02	526,793,856.50	2.41	10,811,668	329,423	11,141,091
304.36	28,441,581.66	28,441,581.66	3.59	1,021,056	12,143	1,033,199
304.38	1,403,438.95	1,403,438.95	9.40	131,928		131,928
304.39	968,751.90	968,751.90	8.70	84,276		84,276
304.61	44,350,819.49	44,350,819.49	3.14	1,392,612	20,293	1,412,905
304.62	68,729,661.82	73,454,212.18	2.25	1,612,182	27,165	1,639,347
304.63	5,587,736.60	6,231,993.48	0.76	45,495	(18,058)	27,437
305.00	175,448,932.57	192,415,094.59	1.47	2,616,210	1,120,792	3,737,002
306.00	20,518,668.54	20,518,668.54	2.40	492,444	13,903	506,347
307.00	14,361,759.23	14,361,759.23	2.19	314,520	16,701	331,221
310.00	26,827,956.17	26,827,956.17	2.57	689,484	33,244	722,728
311.20	23,802,037.88	27,390,102.05	3.35	844,586	467,241	1,311,827
311.50	29,718,052.72	32,503,723.86	3.81	1,193,628		1,193,628
311.52	11,405,624.54	11,405,624.54	3.13	357,000		357,000
311.53	48,154,022.10	48,154,022.10	2.65	1,276,080		1,276,080
311.54	9,832,787.23	9,832,787.23	3.18	312,684		312,684
320.10	257,528,154.64	314,237,730.87	2.51	6,689,248	1,241,398	7,930,646
320.18	103,245.73	103,245.73	-			0
320.19	4,370,190.90	4,370,190.90	3.64	159,072		159,072
320.20	163,925,561.69	167,570,514.80	3.36	5,527,184		5,527,184
320.29	8,167.87	8,167.87	-			0
320.30	24,011,056.03	24,011,056.03	10.40	2,497,152	156,746	2,653,898
320.37	20,634,880.99	20,634,880.99	2.60	536,508	37,764	574,272
330.00	136,254,296.33	165,939,183.31	1.71	2,447,387	1,204,118	3,651,505
330.10	17,848,701.45	18,098,701.47	1.98	357,117		357,117
330.20	19,120,765.30	19,120,765.30	1.94	370,944		370,944
330.30	818,707.23	818,707.23	1.88	15,396		15,396
330.40	19,670,178.17	19,670,178.17	1.99	391,440		391,440
330.58	2,918,573.79	2,918,573.79	2.45	71,508		71,508
330.59	48,464,875.26	53,416,355.07	5.31	2,729,995		2,729,995

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE		AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)		(5)**	(6)	(7)=(5)+(6)
331.00	3,721,242,316.55	3,874,948,429.80	1.50		57,009,281	12,822,658	69,831,939
333.00	848,543,220.92	903,158,434.05	1.91		16,740,603	4,208,369	20,948,972
334.00	304,640,967.93	336,237,509.77	6.34		20,346,284	3,725,999	24,072,283
335.00	165,807,649.31	171,565,287.87	2.23		3,764,131	1,420,410	5,184,541
340.10	10,047,341.52	10,028,092.80	6.24		626,302	49,637	675,939
340.20	22,888,705.33	24,026,537.41	20.00	*	4,698,492		4,698,492
340.30	88,254,942.97	82,506,778.19	20.00	*	16,802,498		16,802,498
340.31	696,707.17	6,584,096.28	13.76		829,464		829,464
340.50	58,898.31	37,508.31	10.00	*	4,735		4,735
341.00	38,598.10	38,598.10	10.89		4,200		4,200
341.10	82,028,852.87	87,782,007.23	7.90		6,745,565	(743,738)	6,001,827
341.20	15,276,635.39	15,276,635.39	1.31		200,124		200,124
341.30	2,022,390.21	2,022,390.21	-				0
341.40	7,685,814.36	7,685,814.36	1.33		102,216		102,216
342.00	477,262.57	477,133.85	6.23		29,729	8	29,737
343.00	82,457,473.95	89,135,730.47	5.32		4,585,014	105,189	4,690,203
344.00	2,539,076.96	2,409,469.39	8.32		205,411	7,699	213,110
345.00	3,091,859.26	3,091,859.26	3.88		119,964	376	120,340
346.00	5,520,779.62	5,520,521.40	6.65		367,122	104,191	471,313
346.10	13,878,764.28	16,484,382.67	7.10		1,073,803		1,073,803
346.19	12,716,948.75	19,797,455.43	10.02		1,633,581		1,633,581
346.20	213,745.05	191,017.10	12.10		24,372		24,372
347.00	28,099,482.83	27,210,868.42	4.28		1,182,054	85,560	1,267,614
348.00	14,545,575.13	29,260,575.13	4.14		694,845		694,845
TOTAL	**7,384,040,167.87**	**7,877,388,526.62**			**191,625,770**	**27,335,129**	**218,960,899**

* UTILIZING ACCRUAL RATE CONSISTENT WITH AMORTIZATION PERIOD TO MITIGATE ANOMALOUS CALCULATED ACCRUAL RATE.
** ANNUAL ACRUAL DEVELOPED BASED ON MONTHLY AVERAGES.

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
303.61								17.00			(17.00)	(3)
303.99				187,240.69		30,641.92		25,028.29			(242,910.90)	(48,582)
304.15		850,320.81	16,646.12	1,347,385.51		663,688.58		258,388.50			(3,103,137.28)	(620,627)
304.20		23,865.76		5,124.29		13,597.23		680,699.50		11,801.50	(735,088.28)	(147,018)
304.30		52,542.41		577,759.84		86,345.96		531,021.00		661,035.00	(1,908,704.21)	(381,741)
304.36				46,310.05		14,403.00					(60,713.05)	(12,143)
304.61		6,818.30		3,054.70		12,663.68		80,495.49			(103,032.17)	(20,606)
304.62		46,017.09	17,222.45	93,864.89	22,895.00	16,484.03			5,274.00	25,548.00	(136,522.56)	(27,305)
304.63		79,910.95	179,085.92	10,616.52			1,379.37	689.50	4,257.37	2,182.50	91,323.19	18,265
305.00		299,889.33		82,472.51		2,626,424.80		1,747,437.35		1,695,000.00	(6,451,223.99)	(1,290,245)
306.00								68,290.00		2,000.00	(70,290.00)	(14,058)
307.00		55,144.80		24,653.93		(5,033.55)		4,014.95		3,750.00	(82,530.13)	(16,506)
310.00						153,908.08		12,312.30			(166,220.38)	(33,244)
311.00		350,411.61		668,359.99		397,790.24		668,075.39		309,388.00	(2,394,025.23)	(478,805)
320.00		1,520,577.41	1,008.96	1,756,394.87		784,973.61		1,240,342.54		921,333.50	(6,222,612.97)	(1,244,523)
320.30		299,375.44		251,349.41		114,266.00		118,051.24			(783,042.09)	(156,608)
320.37				31,250.62		40,319.00		114,835.50		4,828.50	(191,233.62)	(38,247)
330.00		3,396,011.14		964,254.76		532,968.08		262,619.55		167,790.00	(5,323,643.53)	(1,064,729)
331.00	111,611.62	13,983,952.63	17,964.39	14,252,110.03	4,186.38	24,550,554.84	928.30	4,306,689.53		6,395,381.50	(63,353,997.84)	(12,670,800)
333.00	2,218.42	2,505,397.99	2,077.14	3,669,065.20	4,559.93	4,313,651.68	1,943.40	6,133,677.54		6,181,963.00	(22,792,956.52)	(4,558,591)
334.00	54,380.07	3,625,834.72	133,771.79	5,124,712.08	72,638.05	5,781,087.07	46,948.35	3,407,295.92	35,294.50	1,343,364.00	(18,939,261.03)	(3,787,852)
335.00	6,290.78	1,281,342.15	7,157.08	1,914,621.87	6,135.99	1,445,929.80		1,312,917.01		1,271,031.50	(7,206,258.48)	(1,441,252)
340.00	8,592.94	67,823.74	26,720.50	108,538.23		38,977.17		28,957.44			(208,983.14)	(41,797)
341.00	820,242.37	1,127.48		296.70		19,994.12	2,798,982.38	255.00	7,127.57	514.00	3,604,165.02	720,833
342.00						81.41		(43.21)			(38.20)	(8)
343.00		38,089.15	1,447.32	82,392.74	16,250.00	74,897.82	29,144.34	285,610.63	12,594.34	155,325.00	(576,879.34)	(115,376)
344.00		8,395.86		14,249.75		5,012.85		4,920.17		6,701.00	(39,279.63)	(7,856)
345.00		590.23		1,511.22		(222.02)					(1,879.43)	(376)
346.00		165,439.94	41.84	98,662.08		82,495.63		82,465.94		134,557.00	(563,578.75)	(112,716)
347.00		105,946.50	58,690.15	60,820.63		14,488.60	3,040.84	182,500.77	104,231.84	347,440.00	(545,233.67)	(109,047)
TOTAL	**1,003,336.20**	**28,764,825.44**	**461,833.66**	**31,377,073.11**	**126,665.35**	**41,810,389.63**	**2,882,366.98**	**21,557,564.84**	**168,779.62**	**19,640,934.00**	**(138,507,805.21)**	**(27,701,563)**

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1892	99,114	62,328	36,786	36,786	0.0
1893	79,014	55,723	23,291	60,077	0.0
1894	66,746	61,440	5,306	65,383	0.0
1895	133	84	49	65,432	0.0
1896	204,844	128,339	76,505	141,937	0.0
1897	48,050	31,555	16,495	158,432	0.0
1898	50,503	31,403	19,100	177,532	0.0
1899	251,278	155,035	96,243	273,775	0.0
1900	1,349,761	894,816	454,945	728,720	0.0
1901	431,933	265,779	166,154	894,874	0.0
1902	158,918	97,082	61,836	956,710	0.0
1903	240,871	148,127	92,744	1,049,454	0.0
1904	84,141	52,591	31,550	1,081,004	0.0
1905	438,889	283,023	155,866	1,236,870	0.0
1906	247,864	155,634	92,230	1,329,100	0.0
1907	1,463,493	900,685	562,808	1,891,908	0.0
1908	428,468	263,515	164,953	2,056,861	0.0
1909	289,930	178,658	111,272	2,168,133	0.0
1910	492,582	300,158	192,424	2,360,557	0.0
1911	159,727	109,641	50,086	2,410,643	0.0
1912	226,424	137,033	89,391	2,500,034	0.0
1913	87,078	52,439	34,639	2,534,673	0.0
1914	399,638	236,128	163,510	2,698,183	0.0
1915	423,962	255,988	167,974	2,866,157	0.0
1916	1,020,477	599,801	420,676	3,286,833	0.1
1917	121,117	71,409	49,708	3,336,541	0.1
1918	200,572	128,630	71,942	3,408,483	0.1
1919	131,519	82,002	49,517	3,458,000	0.1
1920	282,532	170,355	112,177	3,570,177	0.1
1921	281,858	183,494	98,364	3,668,541	0.1
1922	254,486	167,388	87,098	3,755,639	0.1
1923	2,026,290	1,162,846	863,444	4,619,083	0.1
1924	960,859	596,026	364,833	4,983,916	0.1
1925	650,786	368,892	281,894	5,265,810	0.1
1926	1,285,145	730,401	554,744	5,820,554	0.1
1927	226,400	128,231	98,169	5,918,723	0.1
1928	351,930	200,211	151,719	6,070,442	0.1
1929	325,975	204,324	121,651	6,192,093	0.1
1930	251,905	140,456	111,449	6,303,542	0.1
1931	244,330	145,940	98,390	6,401,932	0.1
1932	107,234	59,585	47,649	6,449,581	0.1
1933	42,626	23,267	19,359	6,468,940	0.1
1934	79,047	43,037	36,010	6,504,950	0.1
1935	135,092	74,752	60,340	6,565,290	0.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1936	107,942	59,778	48,164	6,613,454	0.1
1937	174,891	98,063	76,828	6,690,282	0.1
1938	89,736	51,209	38,527	6,728,809	0.1
1939	166,588	89,750	76,838	6,805,647	0.1
1940	142,349	82,489	59,860	6,865,507	0.1
1941	129,776	72,194	57,582	6,923,089	0.1
1942	96,322	50,777	45,545	6,968,634	0.1
1943	81,566	42,318	39,248	7,007,882	0.1
1944	43,228	22,264	20,964	7,028,846	0.1
1945	232,523	120,536	111,987	7,140,833	0.1
1946	485,754	241,535	244,219	7,385,052	0.1
1947	304,824	154,703	150,121	7,535,173	0.1
1948	356,633	182,903	173,730	7,708,903	0.1
1949	185,110	109,936	75,174	7,784,077	0.1
1950	198,903	112,517	86,386	7,870,463	0.1
1951	757,883	436,246	321,637	8,192,100	0.1
1952	622,765	352,576	270,189	8,462,289	0.1
1953	1,964,212	1,284,483	679,729	9,142,018	0.1
1954	1,859,360	1,030,831	828,529	9,970,547	0.2
1955	3,252,097	1,629,204	1,622,893	11,593,440	0.2
1956	1,956,910	1,023,439	933,471	12,526,911	0.2
1957	2,720,792	1,391,340	1,329,452	13,856,363	0.2
1958	3,471,516	1,774,986	1,696,530	15,552,893	0.2
1959	3,029,809	1,595,458	1,434,351	16,987,244	0.3
1960	3,672,208	1,848,911	1,823,297	18,810,541	0.3
1961	5,179,076	2,753,541	2,425,535	21,236,076	0.3
1962	2,344,568	1,250,499	1,094,069	22,330,145	0.4
1963	2,729,403	1,344,458	1,384,945	23,715,090	0.4
1964	7,075,814	3,305,020	3,770,794	27,485,884	0.4
1965	6,670,325	3,599,299	3,071,026	30,556,910	0.5
1966	5,420,040	2,653,396	2,766,644	33,323,554	0.5
1967	7,489,325	3,672,295	3,817,030	37,140,584	0.6
1968	6,963,293	3,258,418	3,704,875	40,845,459	0.7
1969	8,397,340	4,550,505	3,846,835	44,692,294	0.7
1970	5,141,085	2,360,510	2,780,575	47,472,869	0.8
1971	7,411,384	3,400,866	4,010,518	51,483,387	0.8
1972	12,364,067	6,194,598	6,169,469	57,652,856	0.9
1973	26,457,674	17,279,228	9,178,446	66,831,302	1.1
1974	7,291,820	3,367,872	3,923,948	70,755,250	1.1
1975	7,971,896	3,556,664	4,415,232	75,170,482	1.2
1976	15,694,953	8,010,960	7,683,993	82,854,475	1.3
1977	8,062,529	3,371,398	4,691,131	87,545,606	1.4
1978	12,848,860	5,255,628	7,593,232	95,138,838	1.5
1979	12,688,660	5,304,975	7,383,685	102,522,523	1.6

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1980	15,656,828	6,129,167	9,527,661	112,050,184	1.8
1981	12,444,707	5,172,816	7,271,891	119,322,075	1.9
1982	14,835,265	7,802,744	7,032,521	126,354,596	2.0
1983	15,675,944	6,576,656	9,099,288	135,453,884	2.2
1984	19,890,622	7,538,752	12,351,870	147,805,754	2.4
1985	34,242,524	14,163,659	20,078,865	167,884,619	2.7
1986	36,680,798	15,153,871	21,526,927	189,411,546	3.0
1987	39,079,931	15,662,450	23,417,481	212,829,027	3.4
1988	60,170,719	26,250,347	33,920,372	246,749,399	4.0
1989	59,563,992	24,186,257	35,377,735	282,127,134	4.5
1990	97,319,867	49,177,726	48,142,141	330,269,275	5.3
1991	58,401,434	29,758,277	28,643,157	358,912,432	5.8
1992	66,064,064	30,621,793	35,442,271	394,354,703	6.3
1993	100,678,803	48,062,115	52,616,688	446,971,391	7.2
1994	57,723,636	19,563,964	38,159,672	485,131,063	7.8
1995	89,632,409	34,399,139	55,233,270	540,364,333	8.7
1996	65,868,399	21,698,587	44,169,812	584,534,145	9.4
1997	92,259,706	37,565,091	54,694,615	639,228,760	10.2
1998	152,934,623	49,313,143	103,621,480	742,850,240	11.9
1999	112,061,687	41,125,084	70,936,603	813,786,843	13.0
2000	87,398,431	25,860,443	61,537,988	875,324,831	14.0
2001	105,981,542	33,574,117	72,407,425	947,732,256	15.2
2002	106,854,371	29,377,955	77,476,416	1,025,208,672	16.4
2003	57,798,383	19,433,364	38,365,019	1,063,573,691	17.0
2004	79,270,302	19,700,068	59,570,234	1,123,143,925	18.0
2005	94,453,538	26,178,954	68,274,584	1,191,418,509	19.1
2006	56,796,554	21,147,774	35,648,780	1,227,067,289	19.7
2007	116,456,895	29,592,650	86,864,245	1,313,931,534	21.1
2008	147,488,210	32,110,781	115,377,429	1,429,308,963	22.9
2009	125,947,716	25,738,893	100,208,823	1,529,517,786	24.5
2010	144,953,115	32,173,804	112,779,311	1,642,297,097	26.3
2011	190,639,176	44,978,012	145,661,164	1,787,958,261	28.6
2012	305,568,499	79,118,977	226,449,522	2,014,407,783	32.3
2013	255,193,815	58,336,575	196,857,240	2,211,265,023	35.4
2014	221,323,731	45,173,236	176,150,495	2,387,415,518	38.3
2015	225,560,196	39,669,054	185,891,142	2,573,306,660	41.2
2016	271,229,520	52,200,324	219,029,196	2,792,335,856	44.7
2017	242,052,713	40,013,879	202,038,834	2,994,374,690	48.0
2018	387,664,860	78,011,410	309,653,450	3,304,028,140	52.9
2019	260,555,428	41,722,642	218,832,786	3,522,860,926	56.4
2020	285,083,132	40,494,156	244,588,976	3,767,449,902	60.4
2021	316,790,405	48,303,973	268,486,432	4,035,936,334	64.7
2022	393,549,989	63,729,267	329,820,722	4,365,757,056	70.0
2023	581,444,085	73,098,668	508,345,417	4,874,102,473	78.1

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2024	447,993,572	34,835,680	413,157,892	5,287,260,365	84.7
2025	612,150,753	34,554,352	577,596,401	5,864,856,766	94.0
2026	411,028,772	12,831,428	398,197,344	6,263,054,110	100.4
2027	308,835,129	2,121,305	306,713,824	6,569,767,934	105.3
9999	381,365,710-	52,614,481-	328,751,229-	6,241,016,705	100.0
SUBTOTAL	7,870,892,434	1,629,875,724	6,241,016,708		
NONDEPRECIABLE	33,081,428		33,081,428		
TOTAL	7,903,973,862	1,629,875,724	6,274,098,136		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.14 WATER RIGHTS - HIBERNIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,942,822.51	1,942,823	1,942,823			
	1,942,822.51	1,942,823	1,942,823			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.35 WASTE HANDLING AND TREATMENT LAND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	70,430.00	50,963	61,528	8,902	13.75	647
1992	84,595.17	60,697	73,281	11,314	13.78	821
	155,025.17	111,660	134,809	20,216		1,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 0.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 303.99 COMPREHENSIVE PLANNING STUDIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1966	663.00	663	663			
1970	7,654.00	7,654	7,654			
1995	32,160.87	32,161	32,161			
1997	4,859.52	4,860	4,860			
1998	17,349.92	17,350	17,350			
2009	53,290.87	53,291	53,291			
2013	210,221.70	210,222	210,222			
2014	668,293.04	668,293	668,293			
2015	145,773.72	145,774	145,774			
2016	5,166,690.97	5,166,691	5,166,691			
2017	370,367.21	370,367	370,367			
2018	950,553.09	950,553	950,553			
2019	393,070.67	393,071	393,071			
2020	1,282,572.43	1,282,572	1,282,572			
2021	894,959.13	894,959	894,959			
2022	980,686.62	980,687	980,687			
2023	1,565,430.54	1,252,344	1,096,532	468,899	1.00	468,899
2024	141,038.78	84,623	74,095	66,944	2.00	33,472
2025	2,405,276.34	962,111	842,409	1,562,867	3.00	520,956
2026	668,200.00	133,640	117,013	551,187	4.00	137,797
2027	412,148.00	20,607	18,043	394,105	4.75	82,969
	16,371,260.42	13,632,493	13,327,260	3,044,000		1,244,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 7.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1905	20,000.00	20,000	20,000			
1962	3,046.99	2,595	1,996	1,051	11.34	93
1965	40,502.68	33,901	26,082	14,421	12.07	1,195
1966	20,825.96	17,277	13,292	7,534	12.53	601
1967	270.30	222	171	99	12.99	8
1968	13,568.76	11,128	8,561	5,008	12.94	387
1969	631.00	512	394	237	13.43	18
1970	1,609.62	1,294	996	614	13.92	44
1971	11,357.68	9,095	6,997	4,361	13.93	313
1972	19,891.30	15,754	12,120	7,771	14.44	538
1973	102.13	81	62	40	14.49	3
1974	11,058.14	8,615	6,628	4,430	15.03	295
1975	3,360.08	2,603	2,003	1,357	15.11	90
1977	2,198.00	1,670	1,285	913	15.79	58
1978	1,550.08	1,162	894	656	16.36	40
1979	66,916.71	49,786	38,303	28,614	16.52	1,732
1980	50,476.77	37,010	28,474	22,003	17.10	1,287
1981	175,270.37	127,387	98,005	77,265	17.29	4,469
1982	5,146.13	3,705	2,850	2,296	17.50	131
1983	23,321.00	16,521	12,710	10,611	18.11	586
1984	402.00	282	217	185	18.35	10
1985	61,463.99	42,595	32,771	28,693	18.61	1,542
1986	65,149.35	44,608	34,319	30,830	18.88	1,633
1987	194.55	132	102	93	19.17	5
1988	5,314.89	3,545	2,727	2,588	19.48	133
1989	105,571.50	69,403	53,395	52,176	19.80	2,635
1990	167,225.90	107,660	82,828	84,398	20.47	4,123
1991	515,689.12	326,741	251,379	264,310	20.82	12,695
1992	303,462.34	190,119	146,268	157,194	20.87	7,532
1993	140,489.27	86,457	66,516	73,973	21.25	3,481
1994	1,280,944.74	773,563	595,142	685,803	21.64	31,691
1995	208,091.31	123,190	94,776	113,315	22.05	5,139
1996	372,613.59	216,004	166,183	206,431	22.48	9,183
1997	26,226.70	14,871	11,441	14,786	22.91	645
1998	254,653.48	141,791	109,087	145,566	23.08	6,307
1999	142,608.54	77,465	59,598	83,011	23.55	3,525
2000	129,853.55	69,069	53,138	76,716	23.76	3,229
2001	1,161.48	601	462	699	24.25	29
2002	707,111.64	357,091	274,728	432,384	24.50	17,648
2003	1,932,009.71	945,912	727,739	1,204,271	25.02	48,132
2004	254,159.61	121,005	93,095	161,065	25.31	6,364

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.15 OTHER WATER SOURCE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2005	974,587.19	448,115	344,758	629,829	25.85	24,365
2006	499,272.53	222,276	171,008	328,265	26.17	12,544
2007	1,551,026.95	666,942	513,113	1,037,914	26.51	39,152
2008	1,232,651.52	510,564	392,803	839,849	26.87	31,256
2009	228,603.44	90,938	69,963	158,640	27.25	5,822
2010	11,303,442.33	4,304,351	3,311,558	7,991,884	27.64	289,142
2011	250,029.38	90,811	69,866	180,163	28.05	6,423
2012	328,899.24	113,470	87,298	241,601	28.48	8,483
2013	2,948,687.90	961,862	740,010	2,208,678	28.92	76,372
2014	1,358,349.72	416,742	320,621	1,037,729	29.37	35,333
2015	863,430.65	248,668	191,313	672,118	29.67	22,653
2016	1,876,787.12	501,665	385,957	1,490,830	30.15	49,447
2017	1,914,619.65	472,911	363,835	1,550,785	30.49	50,862
2018	17,474,447.65	3,931,751	3,024,897	14,449,551	31.00	466,115
2019	3,311,981.47	672,995	517,769	2,794,212	31.37	89,073
2020	5,258,970.84	949,770	730,707	4,528,264	31.76	142,578
2021	5,208,379.09	818,757	629,912	4,578,467	32.17	142,321
2022	14,305,441.54	1,902,624	1,463,786	12,841,656	32.59	394,037
2023	22,362,828.43	2,415,185	1,858,125	20,504,703	33.04	620,602
2024	12,035,825.08	992,956	763,931	11,271,894	33.36	337,887
2025	11,014,913.92	616,835	474,563	10,540,351	33.71	312,677
	123,448,676.60	25,422,610	19,563,527	103,885,150		3,334,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 2.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1962	15,878.73	12,901	7,266	8,613	15.00	574
1970	6,710.06	5,278	2,973	3,737	15.46	242
1995	1,715,454.62	1,136,317	640,007	1,075,447	16.31	65,938
2001	6,191.06	3,783	2,131	4,060	16.55	245
	1,744,234.47	1,158,279	652,377	1,091,857		66,999
BECKS RUN STATION - NEW						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	23,868,525.21	7,196,360	4,053,203	19,815,322	34.75	570,225
2015	17,442.33	4,437	2,499	14,943	35.17	425
	23,885,967.54	7,200,797	4,055,702	19,830,266		570,650
MILL STREET PUMP STATION AND REGULATOR BYPASS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	1,277,952.17	832,202	468,721	809,232	19.82	40,829
1994	3,067.93	1,913	1,077	1,990	19.91	100
2001	15,048.48	8,451	4,760	10,289	20.30	507
2018	8,073.07	2,398	1,351	6,722	21.30	316
2021	3,362,441.11	734,357	413,611	2,948,830	21.47	137,347
	4,666,582.76	1,579,321	889,520	3,777,063		179,099

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GARDNER CREEK PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1993	1,121,355.16	785,397	442,359	678,996	14.54	46,698
1994	85,662.97	59,364	33,436	52,227	14.62	3,572
2001	13,088.07	8,337	4,696	8,392	14.82	566
2003	7,900.11	4,873	2,745	5,155	14.91	346
	1,228,006.31	857,971	483,235	744,771		51,182
NORRISTOWN BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,400,581.27	1,505,164	847,753	1,552,828	17.85	86,993
1998	52,044.11	32,148	18,107	33,937	17.95	1,891
2003	1,271.63	723	407	864	18.19	47
2007	10,970.93	5,727	3,226	7,745	18.31	423
2008	97,884.43	49,657	27,968	69,916	18.45	3,789
2012	1,059.31	474	267	792	18.56	43
2013	31,601.32	13,538	7,625	23,976	18.68	1,284
	2,595,413.00	1,607,431	905,353	1,690,060		94,470
MILL ROAD BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1997	2,093,461.42	1,312,600	739,295	1,354,167	17.85	75,864
1998	27,010.00	16,684	9,397	17,613	17.95	981
2015	97,145.43	38,003	21,404	75,741	18.67	4,057
	2,217,616.85	1,367,287	770,096	1,447,521		80,902

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHERRY VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1999	4,650,691.72	2,734,607	1,540,211	3,110,480	19.62	158,536
2014	95,817.24	37,369	21,047	74,770	20.33	3,678
2021	706,191.85	158,893	89,493	616,699	20.67	29,835
	5,452,700.81	2,930,869	1,650,752	3,801,949		192,049
CLARION WATER TREATMENT AND TANK						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2003	2,349,120.19	1,206,508	679,541	1,669,579	22.73	73,453
2004	146,294.31	73,688	41,503	104,791	22.66	4,624
2006	10,710.36	5,128	2,888	7,822	22.86	342
2007	2,583.58	1,204	678	1,905	22.92	83
	2,508,708.44	1,286,528	724,611	1,784,097		78,502
NORRISTOWN - FOREST AVENUE BOOSTER STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	1,327,877.66	422,000	237,683	1,090,195	30.05	36,279
	1,327,877.66	422,000	237,683	1,090,195		36,279
SHIRE OAKS RELAY STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2013	2,585,737.11	821,747	462,832	2,122,905	30.05	70,646
2014	2,220,406.42	666,788	375,555	1,844,852	30.29	60,906
	4,806,143.53	1,488,535	838,387	3,967,757		131,552

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2007	15,755.78	6,365	3,585	12,171	29.50	413
2013	4,835,261.20	1,536,646	865,485	3,969,777	30.05	132,106
2014	1,472,142.36	442,084	248,995	1,223,148	30.29	40,381
2017	3,006.40	740	417	2,590	30.65	85
2023	1,168.86	133	75	1,094	31.21	35
	6,327,334.60	1,985,968	1,118,556	5,208,779		173,020
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 75-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2005	11,236.00	4,276	2,408	8,828	35.80	247
2019	130,266.72	22,302	12,562	117,705	38.73	3,039
	141,502.72	26,578	14,970	126,533		3,286
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1893	1,482.68	1,483	1,483			
1894	52,660.52	52,661	52,661			
1896	2,084.75	2,085	2,085			
1897	4,876.86	4,877	4,877			
1900	272.44	272	272			
1901	5,841.82	5,842	5,842			
1904	1,656.55	1,657	1,657			
1905	4,576.49	4,576	4,576			
1906	5,412.26	5,412	5,412			
1908	6,553.43	6,553	6,553			
1909	7,477.68	7,478	7,478			
1910	12,025.18	12,025	12,025			
1911	14,042.67	14,043	14,043			
1912	1,186.63	1,187	1,187			
1915	1,030.51	1,031	1,031			
1918	30,729.07	30,729	30,729			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1919	3,285.16	3,285	3,285			
1920	5,065.81	5,066	5,066			
1921	589.43	589	589			
1922	10,583.50	10,584	10,584			
1923	7,456.73	7,457	7,457			
1924	32,859.61	32,860	32,860			
1925	142.50	142	143			
1926	487.26	487	487			
1927	863.05	863	863			
1928	3,516.76	3,517	3,517			
1929	12,727.23	12,727	12,727			
1930	4,043.81	4,044	4,044			
1931	7,583.10	7,583	7,583			
1932	4,091.51	4,092	4,092			
1933	31.03	31	31			
1934	205.04	205	205			
1935	2,181.02	2,181	2,181			
1936	1,208.47	1,199	670	539	0.74	539
1937	934.92	926	517	418	0.91	418
1938	3,088.23	3,051	1,704	1,384	1.09	1,270
1939	2,936.64	2,894	1,617	1,320	1.29	1,023
1940	256.37	252	141	116	1.50	77
1941	426.22	418	233	193	1.72	112
1942	3,960.66	3,872	2,163	1,798	1.96	917
1943	65.66	64	36	30	2.21	14
1944	632.02	614	343	289	2.47	117
1945	1,391.94	1,347	752	640	2.75	233
1946	458.99	442	247	212	3.03	70
1947	9,849.69	9,456	5,282	4,568	3.33	1,372
1948	69,981.98	66,896	37,368	32,614	3.64	8,960
1949	2,182.09	2,093	1,169	1,013	3.30	307
1950	502.83	480	268	235	3.65	64
1951	30,036.64	28,535	15,940	14,097	4.00	3,524
1952	11,892.63	11,239	6,278	5,615	4.37	1,285
1953	28,685.21	26,958	15,059	13,626	4.74	2,875
1954	150,370.41	141,604	79,100	71,270	4.52	15,768
1955	122,038.47	114,228	63,808	58,231	4.92	11,836
1956	26,864.73	24,987	13,958	12,907	5.34	2,417
1957	15,965.08	14,752	8,240	7,725	5.76	1,341
1958	14,351.02	13,269	7,412	6,939	5.63	1,233

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1959	28,185.43	25,874	14,453	13,732	6.07	2,262
1960	22,982.96	20,942	11,698	11,285	6.53	1,728
1961	77,621.92	70,698	39,492	38,130	6.46	5,902
1962	764.70	691	386	379	6.94	55
1963	49,553.58	44,717	24,979	24,575	6.92	3,551
1964	382,895.62	342,538	191,342	191,554	7.42	25,816
1965	28,459.92	25,233	14,095	14,365	7.93	1,811
1966	68,093.98	60,229	33,644	34,450	7.97	4,322
1967	97,629.18	85,523	47,773	49,856	8.49	5,872
1968	21,632.31	18,889	10,551	11,081	8.57	1,293
1969	115,270.36	99,617	55,646	59,624	9.11	6,545
1970	58,066.48	49,647	27,733	30,334	9.67	3,137
1971	131,023.64	111,527	62,299	68,725	9.79	7,020
1972	103,200.73	86,843	48,510	54,690	10.36	5,279
1973	58,897.24	49,297	27,537	31,360	10.52	2,981
1974	124,265.86	102,743	57,392	66,874	11.10	6,025
1975	103,208.46	84,259	47,067	56,141	11.69	4,802
1976	48,283.97	39,153	21,871	26,413	11.89	2,221
1977	31,616.36	25,293	14,129	17,488	12.50	1,399
1978	90,978.06	71,773	40,092	50,886	13.11	3,881
1979	66,769.29	51,920	29,002	37,767	13.73	2,751
1980	120,180.98	92,635	51,746	68,435	13.98	4,895
1981	248,439.56	188,566	105,333	143,107	14.61	9,795
1982	213,685.47	159,623	89,165	124,520	15.24	8,171
1983	147,087.28	108,080	60,373	86,714	15.88	5,461
1984	136,432.53	99,146	55,383	81,050	16.17	5,012
1985	953,727.67	680,962	380,385	573,343	16.82	34,087
1986	216,373.69	151,700	84,740	131,634	17.48	7,531
1987	1,117,433.37	768,794	429,448	687,985	18.14	37,926
1988	354,873.27	239,433	133,747	221,126	18.80	11,762
1989	819,879.51	545,220	304,560	515,320	19.14	26,924
1990	1,926,625.32	1,254,618	700,829	1,225,796	19.82	61,846
1991	294,397.18	187,590	104,788	189,609	20.50	9,249
1992	1,848,476.34	1,151,601	643,284	1,205,193	21.18	56,902
1993	1,463,314.62	890,573	497,474	965,841	21.87	44,163
1994	243,427.51	144,596	80,771	162,656	22.56	7,210
1995	637,438.12	369,204	206,237	431,201	23.25	18,546
1996	992,670.64	560,065	312,852	679,819	23.95	28,385
1997	754,369.67	414,149	231,343	523,026	24.64	21,227
1998	624,669.83	333,324	186,195	438,475	25.35	17,297

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.20 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1999	660,921.33	342,357	191,240	469,681	26.05	18,030
2000	1,706,138.15	856,823	478,621	1,227,517	26.76	45,871
2001	794,513.61	386,293	215,783	578,731	27.48	21,060
2002	225,626.47	106,044	59,236	166,390	28.19	5,902
2003	3,783,308.96	1,716,109	958,618	2,824,691	28.91	97,706
2004	336,158.01	146,901	82,059	254,099	29.63	8,576
2005	304,164.60	127,810	71,395	232,770	30.36	7,667
2006	3,479,458.76	1,402,918	783,669	2,695,789	31.08	86,737
2007	3,816,541.06	1,473,185	822,921	2,993,621	31.81	94,109
2008	1,100,189.00	405,530	226,529	873,660	32.55	26,841
2009	18,910.36	6,638	3,708	15,202	33.28	457
2010	215,150.60	71,688	40,045	175,106	34.02	5,147
2011	497,543.40	156,826	87,603	409,940	34.76	11,793
2012	574,162.28	170,526	95,256	478,907	35.51	13,487
2013	3,315,957.15	919,183	513,455	2,802,502	36.51	76,760
2014	1,855,342.43	479,977	268,115	1,587,227	37.25	42,610
2015	816,045.29	195,851	109,402	706,643	38.00	18,596
2016	3,078,578.01	680,674	380,224	2,698,354	38.75	69,635
2017	596,454.65	120,484	67,302	529,152	39.50	13,396
2018	2,924,830.20	534,366	298,497	2,626,334	40.26	65,234
2019	142,272.05	23,219	12,970	129,302	41.02	3,152
2020	2,322,098.42	331,596	185,229	2,136,869	42.02	50,854
2021	6,088,150.85	748,843	418,303	5,669,847	42.78	132,535
2022	782,958.60	80,645	45,048	737,910	43.54	16,948
2023	9,740,769.56	806,536	450,531	9,290,239	44.31	209,665
2024	2,908,519.77	182,364	101,868	2,806,651	44.85	62,579
2025	13,936,240.07	585,322	326,961	13,609,279	45.62	298,318
2026	1,139,080.99	24,262	13,553	1,125,528	45.95	24,495
9999	2,105,906.27-	600,941-	338,468-	1,767,439-		53,431-
	80,622,783.96	23,006,514	12,957,946	67,664,838		2,045,543
	137,524,872.65	44,918,078	25,299,188	112,225,686		3,703,533

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 2.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1961	19,418.30	16,405	16,592	2,826	12.12	233
1962	587.00	492	498	89	12.52	7
1964	398.22	329	333	65	13.34	5
1967	22,777.88	18,450	18,660	4,117	14.07	293
1969	88,648.46	70,954	71,763	16,885	14.46	1,168
1970	9.00	7	7	2	14.94	
1972	2,625.00	2,050	2,073	552	15.42	36
1975	162.19	124	125	37	16.03	2
1976	1,253.00	946	957	296	16.57	18
1979	8,573.73	6,297	6,369	2,205	17.36	127
1980	0.44		0			
1981	5,147.00	3,717	3,759	1,388	17.69	78
1982	183.99	131	132	51	18.29	3
1983	27,252.76	19,186	19,405	7,848	18.50	424
1986	2,413.79	1,643	1,662	752	19.24	39
1987	38,000.00	25,536	25,827	12,173	19.52	624
1989	3,521.45	2,315	2,341	1,180	19.80	60
1995	4,585.62	2,744	2,775	1,810	21.48	84
1996	148,493.86	87,463	88,461	60,033	21.63	2,775
1997	1,174.41	676	684	491	22.08	22
1998	34,779.35	19,668	19,892	14,887	22.28	668
2000	66,447.94	36,061	36,472	29,976	22.75	1,318
2001	7,081.23	3,756	3,799	3,282	23.02	143
2002	174,276.54	90,188	91,217	83,060	23.31	3,563
2003	61,863.96	31,328	31,685	30,179	23.39	1,290
2005	40,107.45	19,147	19,365	20,742	24.08	861
2006	577,744.83	268,131	271,190	306,555	24.25	12,641
2007	36,412.64	16,386	16,573	19,840	24.44	812
2008	7,024.74	3,043	3,078	3,947	24.86	159
2009	59,229.01	24,734	25,016	34,213	25.10	1,363
2010	2,144.76	860	870	1,275	25.37	50
2011	87,207.23	33,488	33,870	53,337	25.67	2,078
2012	5,665,980.92	2,082,248	2,106,003	3,559,978	25.82	137,877
2013	126,807.08	44,205	44,709	82,098	26.16	3,138
2014	88,273.55	29,148	29,481	58,793	26.37	2,230
2017	1,306,365.52	350,106	354,100	952,265	27.31	34,869
2018	51,403.47	12,676	12,821	38,583	27.50	1,403

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH PURIFICATION BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2023	18,617,474.40	2,256,438	2,282,180	16,335,295	29.00	563,286
2024	339,299.95	31,453	31,812	307,488	29.36	10,473
2025	385,591.65	24,369	24,647	360,945	29.65	12,174
	28,110,742.32	5,636,898	5,701,205	22,409,537		796,394
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1906	871.05	871	871			
1924	65,855.77	64,440	65,175	681	2.26	301
1928	713.20	692	700	13	3.04	4
1938	1,127.93	1,064	1,076	52	5.34	10
1953	7,303.01	6,431	6,504	799	10.03	80
1954	63,503.27	55,629	56,264	7,240	10.33	701
1955	11,789.91	10,271	10,388	1,402	10.64	132
1958	1,894.04	1,621	1,639	255	11.65	22
1961	6,679.68	5,643	5,707	972	12.12	80
1962	306.00	257	260	46	12.52	4
1963	541.00	450	455	86	12.92	7
1965	321.42	265	268	53	13.19	4
1966	438.31	358	362	76	13.63	6
1969	941.98	754	763	179	14.46	12
1973	503.00	391	395	108	15.44	7
1975	27,418.68	20,959	21,198	6,221	16.03	388
1976	340.00	257	260	80	16.57	5
1977	1,330.30	998	1,009	321	16.67	19
1979	6,592.08	4,841	4,896	1,696	17.36	98
1980	1,168.00	851	861	307	17.52	18
1981	249.00	180	182	67	17.69	4
1982	180.14	129	130	50	17.89	3
1984	3,590.63	2,517	2,546	1,045	18.35	57
1985	123,865.79	85,839	86,818	37,047	18.61	1,991
1986	53,900.85	36,906	37,327	16,574	18.88	878
1987	835.29	565	571	264	19.17	14
1988	3,086.01	2,058	2,081	1,005	19.48	52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE FILTER BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1989	112,676.89	74,074	74,919	37,758	19.80	1,907
1991	168,795.55	108,164	109,398	59,397	20.18	2,943
1995	370.12	223	226	145	21.19	7
1996	13,940.61	8,254	8,348	5,592	21.36	262
1997	41,038.76	23,885	24,158	16,881	21.55	783
2002	76,925.72	40,194	40,653	36,273	22.85	1,587
2003	36,076.00	18,355	18,564	17,512	23.17	756
2005	377,900.56	182,072	184,149	193,751	23.66	8,189
2006	389,936.20	182,607	184,690	205,246	23.84	8,609
2007	85,765.52	38,938	39,382	46,383	24.05	1,929
2008	105,093.21	45,926	46,450	58,643	24.48	2,396
2009	71,161.85	29,973	30,315	40,847	24.74	1,651
2010	5,973.99	2,427	2,455	3,519	24.84	142
2011	50,433.38	19,608	19,832	30,602	25.15	1,217
2012	12,866,932.76	4,767,199	4,821,590	8,045,343	25.49	315,627
2013	131,156.68	46,272	46,800	84,357	25.68	3,285
2014	1,581,299.96	528,312	534,340	1,046,960	25.91	40,408
2016	154,511.18	45,380	45,898	108,613	26.45	4,106
2017	1,000,282.18	272,077	275,181	725,101	26.76	27,096
2018	2,210.78	553	559	1,651	26.97	61
2019	96,411.39	21,828	22,077	74,334	27.34	2,719
2022	716,528.69	107,838	109,068	607,460	28.22	21,526
2023	9,213,797.83	1,135,140	1,148,091	8,065,706	28.47	283,305
2024	435,848.62	41,188	41,658	394,191	28.75	13,711
2025	1,895,087.18	122,044	123,436	1,771,651	29.06	60,965
	30,015,501.95	8,167,768	8,260,948	21,754,554		810,084
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1930	44.14	43	43	1	3.00	
1984	41,078.07	28,262	28,584	12,494	19.50	641
1992	5,051,531.77	3,111,744	3,147,243	1,904,288	21.82	87,273
1995	8,866.38	5,192	5,251	3,615	22.64	160
1996	2,162.87	1,240	1,254	909	23.05	39

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1999	4,710.26	2,545	2,574	2,136	23.81	90
2001	236,919.02	121,966	123,357	113,562	24.51	4,633
2006	49,418.53	22,001	22,252	27,167	26.17	1,038
2010	7,202.92	2,755	2,786	4,416	27.44	161
2011	65,485.64	23,994	24,268	41,218	27.67	1,490
2012	3,766,871.07	1,310,871	1,325,826	2,441,045	28.10	86,870
2013	166,659.20	55,064	55,692	110,967	28.37	3,911
2014	237,415.86	73,765	74,607	162,809	28.84	5,645
2015	34,086.88	9,940	10,053	24,033	29.15	824
2016	152,442.65	41,419	41,892	110,551	29.49	3,749
2017	164,504.71	41,291	41,762	122,743	29.84	4,113
2018	24,911.72	5,717	5,782	19,129	30.22	633
2021	2,247,769.68	361,441	365,564	1,882,205	31.31	60,115
2022	3,463,116.69	470,984	476,357	2,986,760	31.76	94,042
2023	0.04		0			
2025	496,238.96	28,385	28,709	467,530	32.97	14,180
	16,221,437.06	5,718,619	5,783,858	10,437,579		369,607
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	690.28	690	690			
1910	955.96	956	956			
1921	7,550.49	7,443	7,528	23	1.53	15
1953	44.66	39	39	5	10.03	
1990	3,174,965.67	2,185,011	2,209,956	965,010	16.76	57,578
1995	10,224.61	6,609	6,684	3,540	17.50	202
2006	66,480.93	34,902	35,300	31,180	19.00	1,641
2007	1,592.33	812	821	771	19.22	40
2009	1,945.08	935	946	999	19.45	51
2013	13,302.91	5,475	5,538	7,765	20.01	388

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHINCHILLA WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2017	44.24	14	14	30	20.58	1
2018	2,722.48	823	832	1,890	20.76	91
2023	3,111.84	489	495	2,617	21.45	122
	3,283,631.48	2,244,198	2,269,800	1,013,831		60,129
FALLBROOK WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,232,245.42	1,536,231	1,553,757	678,488	16.76	40,483
1991	14,802.97	10,072	10,187	4,616	16.91	273
1992	3,782.38	2,542	2,571	1,211	17.08	71
1994	5,692.25	3,738	3,781	1,912	17.25	111
1997	5,455.32	3,420	3,459	1,996	17.85	112
1998	18,465.92	11,406	11,536	6,930	17.95	386
1999	2,277.11	1,384	1,400	877	18.08	49
2003	17,373.38	9,799	9,911	7,463	18.55	402
2006	53,490.76	28,083	28,403	25,087	19.00	1,320
2007	70,346.66	35,877	36,286	34,060	19.22	1,772
2008	47,309.49	23,461	23,729	23,581	19.31	1,221
2009	28,023.69	13,468	13,622	14,402	19.45	740
2010	4,824.82	2,239	2,265	2,560	19.63	130
2012	30,878.01	13,293	13,445	17,433	19.84	879
2014	46,182.39	18,071	18,277	27,905	20.22	1,380
2015	54,662.81	20,269	20,500	34,163	20.36	1,678
2016	58,953.74	20,622	20,857	38,096	20.45	1,863
2018	11,872.00	3,590	3,631	8,241	20.76	397
	2,706,639.12	1,757,565	1,777,616	929,023		53,267

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCRANTON AREA WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	8,558,741.51	5,890,126	5,957,322	2,601,420	16.76	155,216
1991	128,443.97	87,393	88,390	40,054	16.91	2,369
1992	466.64	314	318	149	17.08	9
1993	60.06	40	40	20	17.28	1
1994	6,187.92	4,064	4,110	2,078	17.25	120
1995	10,098.00	6,527	6,601	3,497	17.50	200
1996	225,291.34	143,871	145,512	79,779	17.54	4,548
1997	6,216.61	3,898	3,942	2,274	17.85	127
1999	25,313.12	15,380	15,555	9,758	18.08	540
2001	546.72	321	325	222	18.25	12
2002	58,250.92	33,494	33,876	24,375	18.48	1,319
2003	52,345.16	29,523	29,860	22,485	18.55	1,212
2004	3,862.28	2,123	2,147	1,715	18.84	91
2005	274,383.89	147,289	148,969	125,415	18.98	6,608
2006	6,859.58	3,601	3,642	3,217	19.00	169
2007	40,441.40	20,625	20,860	19,581	19.22	1,019
2008	13,461.17	6,675	6,751	6,710	19.31	347
2009	1,610.17	774	783	827	19.45	43
2010	8,990.99	4,173	4,221	4,770	19.63	243
2011	109,155.82	48,902	49,460	59,696	19.71	3,029
2012	124,937.89	53,786	54,400	70,538	19.84	3,555
2013	21,316.66	8,774	8,874	12,443	20.01	622
2014	5,310.00	2,078	2,102	3,208	20.22	159
2017	3,575,716.70	1,169,259	1,182,598	2,393,119	20.58	116,284
2018	1,029,586.48	311,347	314,899	714,688	20.76	34,426
2019	17,498.43	4,844	4,899	12,599	20.90	603
2020	31,583.35	7,893	7,983	23,600	21.01	1,123
2022	11,156.39	2,120	2,144	9,012	21.32	423
2023	3,033,402.13	476,851	482,291	2,551,111	21.45	118,933
2024	5,422.97	661	669	4,754	21.63	220
	17,386,658.27	8,486,726	8,583,544	8,803,114		453,570

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	4,324,123.66	2,975,862	3,009,811	1,314,313	16.76	78,420
1991	88,970.52	60,536	61,227	27,744	16.91	1,641
1992	72.69	49	50	23	17.08	1
1998	3,431.58	2,120	2,144	1,287	17.95	72
1999	152.98	93	94	59	18.08	3
2003	7,790.06	4,394	4,444	3,346	18.55	180
2005	30,165.72	16,193	16,378	13,788	18.98	726
2007	10,504.73	5,357	5,418	5,087	19.22	265
2008	55,175.44	27,362	27,674	27,501	19.31	1,424
2009	61,266.05	29,444	29,780	31,486	19.45	1,619
2010	8,619.41	4,000	4,046	4,574	19.63	233
2011	5,098.68	2,284	2,310	2,789	19.71	142
2012	56,670.09	24,396	24,674	31,996	19.84	1,613
2013	1,247.32	513	519	728	20.01	36
2014	42,913.80	16,792	16,984	25,930	20.22	1,282
2015	10,206.09	3,784	3,827	6,379	20.36	313
2016	8,246.29	2,885	2,918	5,328	20.45	261
2017	7,772.90	2,542	2,571	5,202	20.58	253
2018	7,323.77	2,215	2,240	5,084	20.76	245
2019	648.49	180	182	466	20.90	22
2023	96,433.20	15,159	15,332	81,101	21.45	3,781
2025	91,490.00	7,703	7,791	83,699	21.75	3,848
	4,918,323.47	3,203,863	3,240,413	1,677,910		96,380
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	6,091,845.49	4,347,750	4,397,350	1,694,495	15.64	108,344
1989	236,127.92	166,895	168,799	67,329	15.76	4,272
1991	9,200.90	6,360	6,433	2,768	16.08	172
1992	3,913.79	2,685	2,716	1,198	16.02	75
1994	2,637.07	1,767	1,787	850	16.26	52
1998	19,882.52	12,570	12,713	7,169	16.87	425
1999	5,954.90	3,702	3,744	2,211	17.05	130
2001	3,606.32	2,166	2,191	1,416	17.29	82

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NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
2002	777.36	459	464	313	17.37	18
2003	16,530.05	9,561	9,670	6,860	17.49	392
2006	33,459.15	18,128	18,335	15,124	17.76	852
2007	14,693.32	7,758	7,847	6,847	17.88	383
2008	59,130.68	30,334	30,680	28,451	18.04	1,577
2009	26,211.66	13,022	13,171	13,041	18.23	715
2010	1,810.10	871	881	929	18.34	51
2012	509,430.90	227,716	230,314	279,117	18.56	15,039
2014	96,480.80	39,509	39,960	56,521	18.75	3,014
2015	14,209.06	5,524	5,587	8,622	18.86	457
2016	100,151.34	36,685	37,104	63,048	19.03	3,313
2022	18,429.84	3,732	3,775	14,655	19.69	744
2023	34,699.94	5,830	5,897	28,803	19.81	1,454
	7,299,183.11	4,943,024	4,999,415	2,299,768		141,561
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	5,023,109.47	3,322,787	3,360,694	1,662,415	17.91	92,820
1993	73,596.13	48,044	48,592	25,004	18.08	1,383
1995	197.94	125	126	72	18.51	4
1999	13,626.50	8,127	8,220	5,407	18.95	285
2004	11,303.55	6,058	6,127	5,176	19.92	260
2006	99,797.96	50,927	51,508	48,290	20.15	2,397
2007	13,173.73	6,534	6,609	6,565	20.32	323
2008	22,812.23	10,966	11,091	11,721	20.53	571
2009	19,356.65	8,989	9,092	10,265	20.76	494
2010	2,858.04	1,283	1,298	1,560	20.88	75
2011	22,252.17	9,613	9,723	12,530	21.04	596
2014	3,545.66	1,337	1,352	2,193	21.48	102
2015	2,868.40	1,022	1,034	1,835	21.67	85
2016	10,676.66	3,582	3,623	7,054	21.79	324

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CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
2018	14,229.77	4,111	4,158	10,072	22.15	455
2020	3,879.66	921	932	2,948	22.50	131
2023	754,828.21	111,715	112,989	641,839	23.03	27,870
	6,092,112.73	3,596,141	3,637,167	2,454,946		128,175
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,491,079.67	5,514,107	5,577,013	2,914,067	18.36	158,718
1994	18,958.58	12,137	12,275	6,683	18.55	360
1995	7,662.39	4,830	4,885	2,777	18.76	148
1997	45,655.10	27,804	28,121	17,534	19.26	910
1998	3,202.38	1,922	1,944	1,258	19.31	65
2001	5,100.00	2,891	2,924	2,176	19.87	110
2002	3,150.51	1,749	1,769	1,382	20.05	69
2004	17,119.10	9,056	9,159	7,960	20.48	389
2005	299,398.81	154,789	156,555	142,844	20.55	6,951
2006	93,193.36	46,969	47,505	45,689	20.67	2,210
2007	11,733.64	5,726	5,791	5,942	20.98	283
2008	23,658.89	11,193	11,321	12,338	21.16	583
2009	10,169.23	4,668	4,721	5,448	21.22	257
2010	16,080.19	7,107	7,188	8,892	21.46	414
2011	77,289.61	32,894	33,269	44,020	21.59	2,039
2012	123,725.49	50,480	51,056	72,670	21.76	3,340
2013	2,077.72	809	818	1,259	21.97	57
2014	40,488.30	15,001	15,172	25,316	22.09	1,146
2020	10,209.09	2,365	2,392	7,817	23.21	337
2023	47,319.25	6,814	6,892	40,428	23.78	1,700
2024	12,646.32	1,408	1,424	11,222	23.95	469
	9,359,917.63	5,914,719	5,982,195	3,377,723		180,555

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WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	9,042,484.16	5,872,189	5,939,180	3,103,304	18.36	169,025
1994	557,586.68	356,967	361,039	196,547	18.55	10,596
1995	50,819.95	32,037	32,402	18,417	18.76	982
1998	1,099.27	660	668	432	19.31	22
2002	1,956.80	1,086	1,098	858	20.05	43
2003	5,173.10	2,806	2,838	2,335	20.25	115
2005	2,174.91	1,124	1,137	1,038	20.55	51
2006	42,567.05	21,454	21,699	20,868	20.67	1,010
2007	1,179.60	576	583	597	20.98	28
2008	34,000.57	16,086	16,270	17,731	21.16	838
2009	5,827.62	2,675	2,706	3,122	21.22	147
2010	15,084.17	6,667	6,743	8,341	21.46	389
2011	95,761.95	40,756	41,221	54,541	21.59	2,526
2013	64,674.64	25,171	25,458	39,216	21.97	1,785
2014	89,233.91	33,061	33,438	55,796	22.09	2,526
2015	9,260.45	3,234	3,271	5,990	22.36	268
2016	8,689.72	2,858	2,891	5,799	22.44	258
2018	716,495.48	202,482	204,792	511,704	22.85	22,394
2019	11,862.12	3,056	3,091	8,771	23.06	380
2020	3,420.65	793	802	2,619	23.21	113
2021	4,578.80	934	945	3,634	23.41	155
	10,763,931.60	6,626,672	6,702,270	4,061,662		213,651
NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1992	4,476.99	2,868	2,901	1,576	19.64	80
1994	3,778.23	2,344	2,371	1,407	20.19	70
1997	5,380,013.15	3,179,588	3,215,862	2,164,152	20.76	104,246
1998	59,981.89	34,789	35,186	24,796	21.00	1,181
2000	74,588.87	41,688	42,164	32,425	21.31	1,522
2001	2,023,509.89	1,104,836	1,117,440	906,070	21.62	41,909
2002	58,091.88	31,079	31,434	26,658	21.73	1,227
2003	86,104.25	44,843	45,355	40,750	22.08	1,846
2004	98,144.99	49,887	50,456	47,689	22.25	2,143

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NORRISTOWN						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2005	140.00	69	70	70	22.44	3
2006	1,204,036.32	579,021	585,627	618,410	22.67	27,279
2007	45,348.29	21,132	21,373	23,975	22.92	1,046
2009	102,333.83	44,577	45,086	57,248	23.32	2,455
2010	13,901.29	5,837	5,904	7,998	23.49	340
2011	28,104.08	11,287	11,416	16,688	23.84	700
2012	365,613.30	140,396	141,998	223,616	24.06	9,294
2013	21,001.51	7,703	7,791	13,211	24.17	547
2014	69.14	24	24	45	24.45	2
2015	67,794.34	22,209	22,462	45,332	24.63	1,841
2016	1,019,886.77	313,003	316,574	703,313	24.84	28,314
2017	39,341.57	11,212	11,340	28,002	25.09	1,116
2018	83,707.68	21,923	22,173	61,535	25.36	2,426
2019	1,119.07	267	270	849	25.56	33
2020	97,321.04	20,710	20,946	76,375	25.89	2,950
2021	3,141,834.05	588,151	594,861	2,546,973	26.05	97,772
2022	181,172.93	28,897	29,227	151,946	26.35	5,766
2023	58,824.09	7,694	7,782	51,042	26.58	1,920
2024	51,084.83	5,134	5,193	45,892	26.85	1,709
2025	3,181.53	219	221	2,960	27.07	109
	14,314,505.80	6,321,387	6,393,503	7,921,003		339,846
HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
1999	5,134,948.58	2,889,949	2,922,918	2,212,030	21.75	101,703
2001	8,125.96	4,373	4,423	3,703	22.31	166
2005	45,477.20	22,111	22,363	23,114	23.25	994
2006	30,782.70	14,545	14,711	16,072	23.44	686
2007	7,211.16	3,303	3,341	3,870	23.67	163
2008	52,738.44	23,347	23,613	29,125	23.92	1,218
2009	25,684.93	10,957	11,082	14,603	24.19	604
2010	2,533.46	1,038	1,050	1,484	24.49	61
2011	38,290.79	15,071	15,243	23,048	24.65	935
2012	15,722.39	5,896	5,963	9,759	25.00	390

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HUNTSVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2059						
NET SALVAGE PERCENT.. 0						
2013	3,295.43	1,176	1,189	2,106	25.22	84
2015	2,369.82	754	763	1,607	25.74	62
2016	9,027.44	2,681	2,712	6,316	26.04	243
2022	35,020.59	5,376	5,437	29,583	27.57	1,073
2023	13,743.20	1,726	1,746	11,998	27.85	431
	5,424,972.09	3,002,303	3,036,554	2,388,418		108,813
NEW CASTLE WATER TREATMENT PLANT - NEW						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
2000	1,776,044.83	968,655	979,706	796,339	22.50	35,393
2001	3,261,516.13	1,746,868	1,766,797	1,494,719	22.54	66,314
2003	1,413.20	719	727	686	23.17	30
2004	157,117.78	78,056	78,946	78,171	23.30	3,355
2005	18,140.16	8,740	8,840	9,300	23.66	393
2006	270,976.32	126,898	128,346	142,631	23.84	5,983
2007	43,479.72	19,740	19,965	23,515	24.05	978
2008	211,387.76	92,376	93,430	117,958	24.48	4,819
2014	29,931.02	10,000	10,114	19,817	25.91	765
2015	146,313.85	46,001	46,526	99,788	26.17	3,813
2018	28,497.07	7,130	7,211	21,286	26.97	789
2019	22,309.51	5,051	5,109	17,201	27.34	629
2021	169,313.98	29,969	30,311	139,003	27.90	4,982
2023	3,848,139.95	474,091	479,500	3,368,640	28.47	118,322
2025	10,326,200.99	665,007	672,594	9,653,607	29.06	332,196
2026	1,409,722.56	46,380	46,909	1,362,813	29.40	46,354
2027	421,108.80	3,537	3,577	417,531	29.60	14,106
	22,141,613.63	4,329,218	4,378,607	17,763,007		639,221

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ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1976	3,028,439.80	2,347,647	2,374,429	654,010	14.79	44,220
1985	5,833.47	4,190	4,238	1,596	16.48	97
1991	23,116.00	15,645	15,823	7,293	17.19	424
1996	6,671.00	4,219	4,267	2,404	18.02	133
2000	119,415.68	70,610	71,416	48,000	18.66	2,572
2002	373,803.03	212,133	214,553	159,250	19.05	8,360
2006	428,360.75	221,291	223,816	204,545	19.65	10,409
2007	15,986.12	8,025	8,117	7,870	19.84	397
2011	13,009,470.90	5,724,167	5,789,469	7,220,002	20.36	354,617
2013	228,674.96	92,202	93,254	135,421	20.72	6,536
2014	32,558.55	12,486	12,628	19,930	20.90	954
2018	3,850.44	1,137	1,150	2,700	21.49	126
2019	4,599.43	1,244	1,258	3,341	21.59	155
2020	24,494.60	5,950	6,018	18,477	21.82	847
2022	5,112,027.45	943,169	953,929	4,158,099	22.10	188,149
	22,417,302.18	9,664,115	9,774,365	12,642,937		617,996
NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	429.84	382	386	43	9.47	5
1960	45.00	38	38	7	11.74	1
1970	349.00	279	282	67	14.43	5
1975	41,890.00	32,239	32,607	9,283	15.57	596
1976	12,586.04	9,628	9,738	2,848	15.67	182
1977	48,491.99	36,854	37,274	11,218	15.79	710
1978	89.00	67	68	21	15.94	1
1979	1,797.00	1,337	1,352	445	16.52	27
1980	9,400.42	6,937	7,016	2,384	16.69	143
1983	3,194.00	2,291	2,317	877	17.35	51
1985	30.00	21	21	9	17.52	1
1988	9,287.67	6,339	6,411	2,876	18.14	159
1989	2,360.00	1,587	1,605	755	18.50	41
1991	4,553.00	2,983	3,017	1,536	18.95	81
1992	72,215.50	46,760	47,293	24,922	19.05	1,308

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NAZARETH(BLUE MOUNTAIN) PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1995	4,258,824.56	2,643,878	2,674,040	1,584,784	19.55	81,063
1996	7,506.00	4,584	4,636	2,870	19.76	145
1997	7,826.00	4,696	4,750	3,076	20.00	154
1998	541.00	318	322	219	20.26	11
2007	2,222.54	1,058	1,070	1,152	22.02	52
2008	360,111.32	166,263	168,160	191,952	22.15	8,666
2009	6,280.49	2,804	2,836	3,445	22.32	154
2011	12,316.24	5,084	5,142	7,174	22.76	315
2013	17,236.87	6,491	6,565	10,672	23.17	461
2021	2,341,016.68	456,498	461,706	1,879,311	24.77	75,870
	7,220,600.16	3,439,416	3,478,654	3,741,946		170,202
CLARION WATER TREATMENT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2003	10,342,319.64	5,162,886	5,221,785	5,120,534	24.08	212,647
2004	1,073,637.95	521,036	526,980	546,658	24.39	22,413
2005	51,929.31	24,448	24,727	27,202	24.73	1,100
2008	4,901.24	2,095	2,119	2,782	25.44	109
2009	3,997.32	1,641	1,660	2,338	25.86	90
2010	15,074.97	5,946	6,014	9,061	26.10	347
2012	25,964.22	9,347	9,454	16,511	26.67	619
2013	22,045.21	7,531	7,617	14,428	26.98	535
2015	4,722.08	1,434	1,450	3,272	27.53	119
2017	63,675.57	16,683	16,873	46,802	28.17	1,661
2018	7,287.53	1,751	1,771	5,517	28.45	194
2023	3,225,636.74	378,045	382,358	2,843,279	30.13	94,367
	14,841,191.78	6,132,843	6,202,808	8,638,384		334,201

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1983	25,822.37	18,065	18,271	7,551	18.89	400
1987	6,134.90	4,074	4,120	2,014	20.24	100
1991	10,580.66	6,628	6,704	3,877	21.47	181
1997	3,934.06	2,219	2,244	1,690	23.19	73
2001	120,714.68	62,458	63,171	57,544	24.25	2,373
2006	13,208,234.78	5,935,781	6,003,498	7,204,737	25.73	280,013
2007	3,389,546.02	1,471,063	1,487,845	1,901,701	26.08	72,918
2008	20,115.84	8,408	8,504	11,612	26.45	439
2009	21,160.91	8,494	8,591	12,570	26.84	468
2011	68,339.41	25,149	25,436	42,904	27.48	1,561
2013	109,213.87	36,390	36,805	72,409	28.02	2,584
2014	156,113.00	48,910	49,468	106,645	28.49	3,743
2015	8,725.59	2,565	2,594	6,131	28.82	213
2016	67,448.35	18,474	18,685	48,764	29.16	1,672
2017	186,670.82	47,228	47,767	138,904	29.53	4,704
2018	201,042.48	46,682	47,215	153,828	29.76	5,169
2019	35,185.25	7,375	7,459	27,726	30.17	919
2021	2,916,034.44	474,147	479,556	2,436,478	30.90	78,850
2022	1,293,673.16	177,880	179,909	1,113,764	31.36	35,515
2023	122,883.76	13,763	13,920	108,964	31.71	3,436
2025	328,066.51	19,028	19,245	308,821	32.48	9,508
	22,299,640.86	8,434,781	8,531,007	13,768,634		504,839
BECK'S RUN PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
2012	26,304,729.23	8,877,846	8,979,126	17,325,603	29.44	588,506
	26,304,729.23	8,877,846	8,979,126	17,325,603		588,506

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1991	15,090.60	9,290	9,396	5,695	22.48	253
2003	1,684.82	797	806	879	26.76	33
2018	34,383,014.92	7,302,952	7,386,266	26,996,749	33.37	809,013
2019	1,001,606.74	190,706	192,882	808,725	34.02	23,772
2023	81,537.58	8,121	8,214	73,324	36.16	2,028
	35,482,934.66	7,511,866	7,597,563	27,885,372		835,099
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	1,886,724.45	400,740	405,311	1,481,413	33.37	44,394
2019	10,407.07	1,982	2,005	8,402	34.02	247
2020	33,689.94	5,683	5,748	27,942	34.49	810
2025	2,451,009.98	125,002	126,428	2,324,582	37.22	62,455
2026	1,408,567.36	36,200	36,613	1,371,954	37.91	36,190
2027	420,892.43	2,736	2,767	418,125	38.36	10,900
	6,211,291.23	572,343	578,872	5,632,419		154,996
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2021	7,737,920.32	1,346,398	1,361,758	6,376,162	28.48	223,882
	7,737,920.32	1,346,398	1,361,758	6,376,162		223,882

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	7,123,527.62	1,333,524	1,348,737	5,774,790	26.05	221,681
2024	213,389.94	21,446	21,691	191,699	26.85	7,140
	7,336,917.56	1,354,970	1,370,428	5,966,490		228,821
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	3,899,760.31	457,052	462,266	3,437,494	30.13	114,089
	3,899,760.31	457,052	462,266	3,437,494		114,089
ROYERSFORD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2087						
NET SALVAGE PERCENT.. 0						
2027	76,913,427.88	469,172	474,524	76,438,904	40.57	1,884,124
	76,913,427.88	469,172	474,524	76,438,904		1,884,124
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1973	6,119,135.13	5,055,629	5,113,304	1,005,831	11.36	88,541
2010	4,828,435.23	2,593,835	2,623,426	2,205,009	14.65	150,513
2014	8,050.38	3,747	3,790	4,261	14.93	285
2017	1,943,984.38	773,706	782,533	1,161,452	15.13	76,765
2019	2,019.92	695	703	1,317	15.26	86
2020	49,290.91	15,458	15,634	33,657	15.32	2,197
2022	108,727.58	26,584	26,887	81,840	15.45	5,297
2024	3,364,734.73	544,078	550,285	2,814,450	15.55	180,994

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	1,537,334.21	174,641	176,633	1,360,701	15.61	87,169
2026	1,366,261.49	81,976	82,911	1,283,350	15.67	81,899
2027	467,913.97	7,299	7,382	460,532	15.73	29,277
	19,795,887.93	9,277,648	9,383,489	10,412,399		703,023
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
2022	11,531,001.42	1,631,637	1,650,251	9,880,751	30.34	325,667
2023	56,767.56	6,540	6,615	50,153	30.72	1,633
2025	4,520,918.08	270,351	273,435	4,247,483	31.44	135,098
2026	2,366,216.94	72,170	72,993	2,293,224	31.79	72,137
	18,474,904.00	1,980,698	2,003,294	16,471,610		534,535
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1949	335.84	314	318	18	5.33	3
1951	2,352.20	2,181	2,206	146	5.97	24
1952	275.37	254	257	18	6.30	3
1953	896.75	823	832	64	6.65	10
1954	480.59	439	444	37	7.00	5
1955	36.20	33	33	3	7.37	
1956	34.09	31	31	3	7.12	
1957	191.80	173	175	17	7.52	2
1958	509.09	457	462	47	7.92	6
1959	47.25	42	42	5	8.34	1
1960	1,895.10	1,676	1,695	200	8.76	23
1961	229.22	201	203	26	9.19	3
1962	324.86	285	288	37	9.07	4
1963	507.11	441	446	61	9.53	6
1964	150.81	130	131	19	9.99	2
1965	130.84	112	113	18	10.46	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1966	361.68	307	311	51	10.94	5
1967	14.97	13	13	2	11.43	
1968	16.61	14	14	2	11.42	
1969	6,463.94	5,361	5,422	1,042	11.93	87
1970	132.57	109	110	22	12.44	2
1971	1,563.19	1,269	1,283	280	12.97	22
1972	923,838.16	741,842	750,305	173,533	13.49	12,864
1973	8,034.18	6,378	6,451	1,583	14.03	113
1974	7,164.26	5,620	5,684	1,480	14.57	102
1975	194,365.07	150,594	152,312	42,053	15.11	2,783
1976	34,236.70	26,191	26,490	7,747	15.67	494
1977	1,187.06	896	906	281	16.23	17
1978	2,516.14	1,874	1,895	621	16.79	37
1979	9,548.18	7,012	7,092	2,456	17.36	141
1980	610.36	442	447	163	17.94	9
1981	22,141.40	15,889	16,070	6,071	18.10	335
1982	364,133.65	257,260	260,195	103,939	18.69	5,561
1983	77,614.65	53,616	54,228	23,387	19.69	1,188
1984	16,826.56	11,432	11,562	5,264	20.29	259
1985	402,268.42	268,635	271,700	130,569	20.89	6,250
1986	14,998.98	9,839	9,951	5,048	21.50	235
1987	23,576.56	15,183	15,356	8,220	22.11	372
1988	951,616.18	601,231	608,090	343,526	22.73	15,113
1989	2,214,166.43	1,371,455	1,387,101	827,066	23.35	35,420
1990	893,748.89	542,327	548,514	345,235	23.98	14,397
1991	1,015,158.70	603,004	609,883	405,275	24.61	16,468
1992	10,568.40	6,140	6,210	4,358	25.24	173
1993	1,502.06	853	863	639	25.88	25
1994	890,063.95	493,451	499,080	390,984	26.52	14,743
1995	1,280,476.04	692,481	700,381	580,095	27.17	21,351
1996	477,008.26	251,383	254,251	222,757	27.82	8,007
1997	1,595,296.44	813,601	822,883	772,414	28.82	26,801
1998	583,333.77	289,275	292,575	290,759	29.48	9,863
1999	1,734,191.18	835,186	844,714	889,477	30.14	29,512
2000	12,575.45	5,874	5,941	6,634	30.80	215
2001	2,001,872.81	905,647	915,979	1,085,894	31.47	34,506
2002	317,064.16	138,716	140,299	176,766	32.14	5,500
2003	402,090.26	168,878	170,805	231,286	33.14	6,979
2004	321,800.72	130,265	131,751	190,050	33.82	5,619
2005	87,081.58	33,910	34,297	52,785	34.50	1,530

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.30 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER PURIFICATION STRUCTURES						
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
2006	18,434.59	6,891	6,970	11,465	35.18	326
2007	245,523.87	87,406	88,403	157,121	36.18	4,343
2008	103,578.18	35,227	35,629	67,949	36.87	1,843
2009	746,951.23	242,012	244,773	502,178	37.56	13,370
2010	699,639.64	215,279	217,735	481,905	38.25	12,599
2011	2,005,601.03	580,822	587,448	1,418,153	39.25	36,131
2012	2,610,578.33	712,688	720,819	1,889,760	39.95	47,303
2013	3,109,379.27	796,623	805,711	2,303,668	40.64	56,685
2014	3,739,903.49	894,585	904,791	2,835,113	41.35	68,564
2015	424,655.20	93,764	94,834	329,822	42.35	7,788
2016	1,483,425.60	301,877	305,321	1,178,105	43.05	27,366
2017	2,192,310.04	407,770	412,422	1,779,888	43.76	40,674
2018	1,943,056.31	325,268	328,979	1,614,078	44.76	36,061
2019	1,882,895.81	281,681	284,894	1,598,001	45.48	35,136
2020	3,462,571.05	455,674	460,872	3,001,699	46.19	64,986
2021	2,979,199.52	337,841	341,695	2,637,504	46.91	56,225
2022	7,487,400.12	711,303	719,418	6,767,982	47.63	142,095
2023	10,959,821.41	832,946	842,448	10,117,373	48.63	208,048
2024	1,821,787.54	104,935	106,132	1,715,655	49.08	34,956
2025	9,731,000.83	375,617	379,902	9,351,099	49.81	187,735
2026	2,713,341.25	52,910	53,514	2,659,828	50.28	52,900
2027	2,717,103.15	13,586	13,741	2,703,362	50.25	53,798
9999	169,605.01-	36,763-	37,182-	132,423-		3,109-
	79,818,178.14	17,300,987	17,498,361	62,319,817		1,463,015
	526,793,856.50	146,769,236	148,443,610	378,350,246		12,748,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.36 WASTE HANDLING AND TREATMENT STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	10,728,292.17	8,071,967	6,714,555	4,013,737	11.85	338,712
1998	68,969.00	48,402	40,263	28,706	12.32	2,330
2000	122,317.58	83,885	69,779	52,539	12.37	4,247
2001	25,833.98	17,464	14,527	11,307	12.46	907
2003	4,063.71	2,663	2,215	1,849	12.63	146
2007	19,061.38	11,627	9,672	9,390	12.79	734
2010	29,348.23	16,614	13,820	15,528	13.03	1,192
2012	197,525.13	105,478	87,740	109,785	13.09	8,387
2013	129,535.29	66,737	55,514	74,021	13.17	5,620
2014	18,080.06	8,955	7,449	10,631	13.25	802
2016	167,667.01	75,802	63,055	104,612	13.33	7,848
2023	3,380,408.50	765,324	636,624	2,743,784	13.67	200,716
	14,891,102.04	9,274,918	7,715,213	7,175,889		571,641
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2021	13,550,479.62	2,536,650	2,110,078	11,440,402	26.05	439,171
	13,550,479.62	2,536,650	2,110,078	11,440,402		439,171
	28,441,581.66	11,811,568	9,825,291	18,616,291		1,010,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.4	3.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.38 WASTE HANDLING AND TREATMENT STRUCTURES PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	38,331.32	38,331	38,331			
2015	27,627.10	27,627	27,627			
2021	1,337,480.53	802,488	809,866	527,615	4.00	131,904
	1,403,438.95	868,446	875,824	527,615		131,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0 9.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.39 PURIFICATION BUILDINGS - TANK PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	26,564.05	26,564	26,564			
1999	12,732.18	12,732	12,732			
2000	10,588.12	10,588	10,588			
2002	28,101.61	28,102	28,102			
2015	41,376.99	41,377	41,377			
2023	849,388.95	339,756	343,740	505,649	6.00	84,275
	968,751.90	459,119	463,103	505,649		84,275

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 8.70

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1986	1,193,234.40	1,090,974	1,066,177	127,058	3.84	33,088
1987	17,605.59	16,056	15,691	1,915	3.86	496
1988	64,279.96	58,411	57,083	7,197	3.92	1,836
1989	21,520.60	19,545	19,101	2,420	3.84	630
1990	47,919.69	43,439	42,452	5,468	3.82	1,431
1991	3,439.19	3,108	3,037	402	3.84	105
1992	3,258.04	2,931	2,864	394	3.91	101
1996	15,197.42	13,521	13,214	1,984	3.84	517
1998	1,013.00	893	873	140	3.89	36
2005	152,175.13	129,227	126,290	25,885	3.91	6,620
2006	239,811.48	201,945	197,355	42,457	3.94	10,776
2008	59,275.49	49,104	47,988	11,288	3.94	2,865
2009	4,369.19	3,586	3,504	865	3.93	220
2011	8,577.97	6,890	6,733	1,845	3.92	471
2012	18,670.27	14,787	14,451	4,219	3.94	1,071
2013	103,178.46	80,603	78,771	24,408	3.92	6,227
2014	68,172.08	52,377	51,186	16,986	3.92	4,333
2015	29,091.75	21,924	21,426	7,666	3.92	1,956
2016	107,280.37	79,066	77,269	30,012	3.93	7,637
2017	95,983.57	68,820	67,256	28,728	3.95	7,273
2018	19,655.38	13,674	13,363	6,292	3.94	1,597
2019	680.62	456	446	235	3.95	59
2025	1,285,161.57	431,043	421,246	863,916	3.96	218,161
	3,559,551.22	2,402,380	2,347,775	1,211,776		307,506
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	1,315,832.88	1,173,723	1,147,045	168,788	4.84	34,874
1988	2,021.01	1,797	1,756	265	4.86	55
1989	304,487.32	270,750	264,596	39,891	4.74	8,416
1992	15,076.98	13,245	12,944	2,133	4.84	441
1994	2,429.06	2,124	2,076	353	4.74	74
1995	69,619.62	60,597	59,220	10,400	4.76	2,185
1996	8,235.02	7,122	6,960	1,275	4.84	263

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON CUSTOMER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1997	109,992.96	94,704	92,551	17,442	4.84	3,604
2001	50,080.02	42,187	41,228	8,852	4.86	1,821
2002	4,780.74	4,004	3,913	868	4.85	179
2003	72,512.60	60,388	59,015	13,497	4.82	2,800
2010	19,835.46	15,410	15,060	4,776	4.88	979
2011	62,740.65	48,084	46,991	15,750	4.88	3,227
2013	82,727.62	61,384	59,989	22,739	4.87	4,669
2014	14,536.76	10,564	10,324	4,213	4.89	862
	2,134,908.70	1,866,083	1,823,668	311,241		64,449
CAPITOL DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	347,788.60	219,385	214,398	133,390	22.24	5,998
1990	5,101.58	3,171	3,099	2,003	22.52	89
1991	650.26	398	389	261	22.82	11
1996	1,799.05	1,021	998	801	23.64	34
2001	12,812.78	6,629	6,478	6,334	24.25	261
2002	5,478.58	2,767	2,704	2,774	24.50	113
2003	1,018.77	504	493	526	24.54	21
2006	28,442.30	13,021	12,725	15,717	24.87	632
2007	23,101.69	10,257	10,024	13,078	25.05	522
2008	47,924.90	20,579	20,111	27,814	25.25	1,102
2010	10,983.00	4,388	4,288	6,695	25.55	262
2011	43,527.16	16,714	16,334	27,193	25.67	1,059
2012	124,750.18	46,033	44,987	79,763	25.65	3,110
2013	174,227.60	61,224	59,832	114,395	25.84	4,427
2018	19,709,239.15	5,019,943	4,905,841	14,803,398	26.34	562,012
2019	1,661,686.84	386,841	378,048	1,283,639	26.36	48,696
2023	11,478.86	1,501	1,467	10,012	26.58	377
	22,210,011.30	5,814,376	5,682,217	16,527,794		628,726

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHERN REPORTING CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2090						
NET SALVAGE PERCENT.. 0						
2025	1,124,502.97	65,671	64,178	1,060,325	32.25	32,878
	1,124,502.97	65,671	64,178	1,060,325		32,878
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1924	845.00	845	845			
1926	215.00	215	215			
1958	13.02	12	12	1	3.46	
1960	48.73	46	45	4	4.43	1
1961	21.19	20	20	2	4.42	
1963	33,045.39	30,666	29,969	3,077	4.97	619
1964	1,079.50	1,000	977	102	5.03	20
1965	11,957.68	10,972	10,723	1,235	5.57	222
1966	1,125.43	1,030	1,007	119	5.67	21
1967	48,178.36	43,939	42,940	5,238	5.79	905
1968	57,455.89	51,865	50,686	6,770	6.36	1,064
1969	1,273.22	1,145	1,119	154	6.52	24
1970	11,121.74	9,953	9,727	1,395	6.69	209
1971	9,019.90	7,981	7,800	1,220	7.29	167
1972	61,461.67	54,086	52,856	8,605	7.50	1,147
1973	1,636.52	1,432	1,399	237	7.73	31
1975	6,526.85	5,600	5,473	1,054	8.61	122
1976	45,687.00	38,912	38,027	7,660	8.88	863
1977	13,240.50	11,122	10,869	2,371	9.52	249
1979	28,098.53	23,198	22,671	5,428	10.14	535
1980	1.10	1	1			
1981	45,810.00	36,877	36,039	9,771	11.14	877
1982	361,045.49	287,573	281,035	80,010	11.50	6,957
1983	32,369.00	25,351	24,775	7,594	12.18	623
1984	902.06	698	682	220	12.56	18
1985	72,985.69	55,484	54,223	18,763	13.25	1,416
1986	351,447.26	263,691	257,696	93,751	13.64	6,873
1987	596,055.80	438,697	428,724	167,332	14.35	11,661
1988	612,729.15	444,474	434,369	178,360	14.76	12,084
1989	449,868.60	319,677	312,409	137,459	15.48	8,880

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1990	143,314.05	100,220	97,942	45,372	15.91	2,852
1991	33,727.65	23,070	22,546	11,182	16.63	672
1992	148,265.09	99,115	96,862	51,403	17.36	2,961
1993	12,902.30	8,466	8,274	4,629	17.81	260
1994	325,416.52	208,332	203,596	121,821	18.55	6,567
1995	58,927.46	36,771	35,935	22,992	19.28	1,193
1996	47,370.53	28,929	28,271	19,099	19.76	967
1997	35,194.64	20,906	20,431	14,764	20.51	720
1998	15,964.58	9,213	9,004	6,961	21.25	328
1999	61,011.45	34,337	33,556	27,455	21.75	1,262
2000	754,379.80	411,439	402,085	352,295	22.50	15,658
2001	49,302.15	26,022	25,430	23,872	23.26	1,026
2002	6,125.14	3,124	3,053	3,072	24.02	128
2003	84,890.14	41,970	41,016	43,874	24.54	1,788
2004	37,729.39	17,963	17,555	20,175	25.31	797
2005	346,446.58	158,534	154,930	191,517	26.08	7,343
2006	226,824.45	99,553	97,290	129,535	26.85	4,824
2007	90,382.39	37,961	37,098	53,284	27.62	1,929
2008	234,555.06	94,479	92,331	142,224	28.17	5,049
2009	101,931.15	39,080	38,192	63,740	28.95	2,202
2010	61,124.75	22,237	21,731	39,393	29.73	1,325
2011	121,514.52	41,801	40,851	80,664	30.51	2,644
2012	183,845.36	59,566	58,212	125,634	31.30	4,014
2013	88,318.55	26,831	26,221	62,098	32.08	1,936
2014	402,537.52	114,079	111,486	291,052	32.87	8,855
2015	12,615.97	3,315	3,240	9,376	33.66	279
2016	683,665.11	165,447	161,686	521,979	34.45	15,152
2017	539,219.66	119,168	116,459	422,761	35.25	11,993
2018	1,151,356.24	230,041	224,811	926,545	36.05	25,702
2019	1,338,951.60	238,869	233,439	1,105,513	36.84	30,008
2020	619,050.23	97,067	94,860	524,190	37.64	13,926
2021	830,510.39	112,119	109,570	720,940	38.44	18,755
2022	1,604,063.59	181,259	177,138	1,426,925	39.25	36,355
2023	387,682.44	35,357	34,553	353,129	39.86	8,859

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER OFFICE BUILDINGS						
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2024	800,288.59	54,980	53,730	746,559	40.67	18,357
2025	887,174.99	40,987	40,055	847,120	41.29	20,516
9999	60,000.00-	20,319-	19,857-	40,143-		1,298-
	15,321,845.30	5,188,850	5,070,910	10,250,935		331,492
	44,350,819.49	15,337,360	14,988,748	29,362,071		1,365,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	3.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNIONTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2021	6,910,216.15	1,185,793	1,510,328	5,399,888	28.97	186,396
	6,910,216.15	1,185,793	1,510,328	5,399,888		186,396
NORRISTOWN OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	747,847.92	667,080	747,848			
1988	14,460.80	12,915	14,461			
1990	21,055.84	18,620	21,056			
1991	515.82	455	516			
2000	8,240.40	6,986	8,240			
2001	106,652.86	89,844	106,653			
2011	2,125.81	1,629	2,126			
2014	364,619.49	264,495	364,619			
2015	19,376.64	13,742	19,377			
2018	224.06	145	224			
	1,285,119.64	1,075,911	1,285,120			
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1958	1,356.00	1,141	1,356			
1965	653,341.28	526,593	653,341			
1967	45,486.00	36,298	45,486			
1969	4,300.00	3,392	4,300			
1970	2,902.00	2,266	2,902			
1972	1,319.97	1,016	1,309	11	16.43	1
1973	9,153.18	7,019	9,044	109	16.42	7
1975	40.52	31	40	1	16.97	
1977	1,690.34	1,251	1,612	78	17.57	4
1979	3,808.27	2,779	3,581	228	17.79	13
1981	0.16		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BETHEL PARK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
1985	8,909.55	6,137	7,907	1,002	18.98	53
1986	56,270.95	38,298	49,346	6,925	19.24	360
1987	51,879.47	34,863	44,920	6,960	19.52	357
1988	1,675.90	1,111	1,431	244	19.82	12
1989	365,534.82	240,303	309,623	55,912	19.80	2,824
1991	4,610.90	2,955	3,807	803	20.18	40
1992	10,300.00	6,489	8,361	1,939	20.56	94
1993	2,884.28	1,795	2,313	571	20.64	28
1995	1,257.55	761	981	277	20.91	13
1996	53,669.41	31,944	41,159	12,511	21.08	594
1997	47,281.24	27,660	35,639	11,642	21.28	547
1998	41,194.00	23,654	30,477	10,717	21.51	498
2000	47,532.86	26,309	33,898	13,635	21.78	626
2002	3,229.97	1,712	2,206	1,024	22.17	46
2006	123,630.77	59,194	76,270	47,361	22.86	2,072
2007	61,197.63	28,396	36,587	24,610	23.10	1,065
2008	530,439.54	238,857	307,760	222,680	23.19	9,602
2009	415,793.46	181,120	233,367	182,426	23.32	7,823
2010	105,796.74	44,244	57,007	48,790	23.65	2,063
2011	54,411.31	21,939	28,268	26,144	23.68	1,104
2012	393,497.73	151,693	195,452	198,046	23.91	8,283
2013	23,340.26	8,594	11,073	12,267	24.02	511
2014	26,100.06	9,127	11,760	14,340	24.17	593
2021	4,473,296.57	858,873	1,106,631	3,366,666	25.25	133,333
	7,627,132.69	2,627,814	3,359,213	4,267,920		172,566
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
1997	6,386.52	3,640	4,653	1,733	22.63	77
2012	1,538,069.70	567,548	725,514	812,556	25.65	31,679

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STAFFORD AVENUE DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2014	16,462,105.81	5,478,589	7,003,443	9,458,662	26.06	362,957
2015	12,394.22	3,897	4,982	7,413	26.17	283
2019	22,838.07	5,225	6,679	16,159	26.97	599
	18,041,794.32	6,058,899	7,745,271	10,296,523		395,595
GREEN TREE						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2018	19,072,374.73	4,600,257	5,880,645	13,191,730	28.31	465,974
2019	6,315,592.70	1,379,325	1,763,232	4,552,361	28.63	159,007
2021	145,101.38	24,899	31,829	113,272	28.97	3,910
	25,533,068.81	6,004,481	7,675,706	17,857,363		628,891
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1951	224.35	223	224			
1954	7,218.02	7,166	7,218			
1955	102.19	101	102			
1956	4,958.84	4,894	4,959			
1957	1,837.61	1,801	1,838			
1958	961.89	942	962			
1959	597.93	581	598			
1960	1,741.98	1,692	1,742			
1961	1,982.01	1,910	1,982			
1962	710.49	683	710			
1963	2,085.78	2,002	2,086			
1964	2,784.23	2,649	2,784			
1965	508.47	482	508			
1966	1,064.78	1,007	1,065			
1967	4,993.16	4,704	4,993			
1968	2,254.26	2,115	2,254			
1969	2,390.61	2,218	2,391			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1970	6,820.17	6,298	6,820			
1971	108.61	100	109			
1972	1,378.44	1,259	1,378			
1973	3,765.33	3,416	3,765			
1974	1,742.20	1,579	1,742			
1976	3,864.48	3,449	3,864			
1977	1,262.70	1,117	1,263			
1978	217.32	191	217			
1980	2,677.16	2,303	2,677			
1981	1,451.66	1,235	1,452			
1982	5,970.51	5,024	5,971			
1983	6,523.39	5,425	6,523			
1984	48,157.46	39,552	48,157			
1985	33,888.02	27,470	33,888			
1986	26,460.94	21,156	26,461			
1987	787.48	621	787			
1988	529,385.73	410,856	527,167	2,219	11.25	197
1989	64,411.06	49,197	63,124	1,287	11.75	110
1990	940,610.84	706,493	906,497	34,114	12.26	2,783
1991	677,826.73	500,236	641,850	35,977	12.78	2,815
1992	315,133.45	227,211	291,533	23,600	13.54	1,743
1993	10,554.27	7,464	9,577	977	14.08	69
1994	66,069.03	45,786	58,748	7,321	14.62	501
1995	6,712.65	4,554	5,843	869	15.17	57
1996	87,209.96	57,585	73,887	13,323	15.95	835
1997	114,640.00	73,943	94,876	19,764	16.51	1,197
1998	16,673.34	10,493	13,464	3,210	17.08	188
1999	134,478.44	82,086	105,324	29,154	17.87	1,631
2000	70,199.60	41,699	53,504	16,696	18.45	905
2001	20,481.16	11,822	15,169	5,312	19.05	279
2002	9,242.43	5,153	6,612	2,631	19.84	133
2004	1,381.59	718	921	460	21.25	22
2005	48,343.08	24,249	31,114	17,229	21.86	788
2006	45,384.77	21,826	28,005	17,380	22.67	767
2007	50,145.83	23,167	29,725	20,420	23.29	877
2008	30,389.73	13,396	17,188	13,201	24.10	548
2009	16,131.55	6,795	8,719	7,413	24.74	300
2010	3,246.17	1,297	1,664	1,582	25.55	62
2011	201,637.31	76,461	98,107	103,531	26.19	3,953
2012	210,711.21	75,224	96,519	114,192	27.02	4,226

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2013	45,232.71	15,135	19,420	25,813	27.84	927
2014	70,773.93	22,173	28,450	42,324	28.49	1,486
2015	510,071.22	148,125	190,058	320,013	29.32	10,914
2016	77,144.72	20,621	26,459	50,686	30.15	1,681
2017	35,167.27	8,581	11,010	24,157	30.98	780
2018	1,413,711.28	312,996	401,603	1,012,108	31.65	31,978
2019	164,968.85	32,598	41,826	123,143	32.49	3,790
2020	417,000.55	72,391	92,884	324,116	33.32	9,727
2021	1,968,623.43	295,294	378,890	1,589,733	34.00	46,757
2022	397,906.18	49,937	64,074	333,832	34.84	9,582
2023	164,862.77	16,618	21,322	143,540	35.68	4,023
2025	285,224.77	14,604	18,738	266,486	37.06	7,191
2026	3,770,747.25	97,662	125,310	3,645,438	37.61	96,927
2027	1,183,982.24	7,814	10,026	1,173,956	37.77	31,082
9999	301,029.00-	78,573-	100,442-	200,587-		5,909-
	14,056,880.57	3,669,052	4,690,258	9,366,623		275,922
	73,454,212.18	20,621,950	26,265,896	47,188,317		1,659,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.4 2.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1927	25.53	26	26			
1929	378.06	378	378			
1930	3,046.78	3,047	3,047			
1936	1,103.87	1,104	1,104			
1941	568.94	569	569			
1942	476.52	477	477			
1943	37.77	38	38			
1951	0.88	1	1			
1952	445.59	446	446			
1954	1,758.62	1,759	1,759			
1958	1,321.15	1,313	1,321			
1959	127.43	127	127			
1960	1,218.44	1,200	1,218			
1962	171.70	167	172			
1963	980.64	948	981			
1964	402.27	388	402			
1967	403.61	383	404			
1969	4.50	4	4			
1970	243.77	226	244			
1971	451.81	417	452			
1972	546.33	502	546			
1973	23.52	21	24			
1975	2,831.53	2,547	2,832			
1981	137.31	117	137			
1983	1,001.92	842	1,002			
1986	1,922.47	1,569	1,922			
1987	6,529.73	5,276	6,530			
1988	3,114.76	2,490	3,115			
1989	514.32	405	514			
1991	2,441.51	1,872	2,442			
1992	1,451.45	1,102	1,451			
1996	21,695.49	15,469	21,695			
1997	6,576.10	4,616	6,576			
1998	4,442.06	3,053	4,442			
2003	65,140.65	40,179	65,141			
2004	202,430.99	121,985	202,431			
2005	173,718.45	101,660	173,718			
2006	63,226.24	35,982	63,226			
2007	259,622.31	142,792	259,622			
2008	324,859.77	172,825	324,860			
2009	26,274.00	13,479	26,274			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2010	147,211.85	72,575	147,212			
2011	1,697.66	804	1,698			
2012	59,042.10	26,658	59,042			
2013	28,489.47	12,245	28,489			
2014	11,699.12	4,760	11,699			
2015	589,042.21	225,485	589,042			
2016	482,929.81	172,647	482,930			
2017	368,208.98	122,245	368,209			
2018	766,013.70	233,021	766,014			
2019	38.57	11	39			
2020	9,314.33	2,295	9,314			
2021	35,263.58	7,617	31,655	3,609	21.78	166
2022	36,060.73	6,635	27,574	8,487	22.17	383
2023	709,557.08	106,717	443,504	266,053	22.60	11,772
2025	974,827.67	76,816	319,239	655,589	23.38	28,041
2026	669,424.97	27,112	112,675	556,750	23.69	23,501
2027	161,502.86	1,663	6,911	154,592	23.96	6,452
	6,231,993.48	1,781,107	4,586,916	1,645,077		70,315

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4 1.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DAM NO. 3 (CITIZENS)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. 0						
1920	42,226.36	37,501	28,637	13,590	13.48	1,008
1937	48.00	41	31	17	14.17	1
1949	331.00	279	213	118	14.59	8
1961	2,483.15	2,032	1,552	931	14.65	64
1973	1,843.00	1,453	1,110	733	14.49	51
1974	259.00	203	155	104	14.57	7
1978	82,513.54	63,478	48,474	34,040	14.69	2,317
1992	1,385,786.88	974,901	744,461	641,326	14.75	43,480
	1,515,490.93	1,079,888	824,632	690,859		46,936
SPRUCE RUN IMPOUNDING RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
1957	3,545.00	2,209	1,687	1,858	42.36	44
1958	937,679.88	582,299	444,659	493,020	42.11	11,708
1962	1,170.00	707	540	630	42.53	15
1964	15,475.00	9,164	6,998	8,477	43.38	195
1965	5,506.28	3,243	2,476	3,030	43.26	70
1967	0.83			1	43.09	
1985	2,905.50	1,391	1,062	1,843	45.72	40
1990	18,419.48	8,246	6,297	12,123	45.64	266
1995	1,423,197.85	582,942	445,150	978,047	46.12	21,207
2021	36,844.32	4,222	3,224	33,620	46.36	725
	2,444,744.14	1,194,423	912,094	1,532,650		34,270
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1918	97,835.35	72,516	55,375	42,460	38.06	1,116
1925	408.75	292	223	186	40.86	5
1930	2,267.00	1,583	1,209	1,058	41.89	25
1934	1,013.55	698	533	481	42.14	11

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ONEIDA DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1956	775.09	462	353	422	48.05	9
1978	134.64	65	50	85	52.01	2
1982	245.51	114	87	158	52.09	3
1985	16,193.21	7,141	5,453	10,740	53.24	202
1989	294,046.08	121,794	93,005	201,041	53.74	3,741
2013	8,655,614.25	1,757,090	1,341,762	7,313,852	54.97	133,052
	9,068,533.43	1,961,755	1,498,050	7,570,483		138,166
THORN RUN DAM AND RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2083						
NET SALVAGE PERCENT.. 0						
1904	361.68	285	218	144	33.25	4
1925	882.00	639	488	394	38.85	10
1928	103.00	73	56	47	39.89	1
1930	285.00	202	154	131	39.99	3
1933	93.00	65	50	43	41.14	1
1936	86.00	59	45	41	40.58	1
1956	941.01	575	439	502	45.28	11
1958	951.00	571	436	515	45.94	11
1983	14,744.19	7,006	5,350	9,394	48.59	193
1984	76,177.36	35,704	27,265	48,913	48.74	1,004
1987	14,359.75	6,433	4,912	9,447	49.29	192
1989	210,306.30	91,904	70,180	140,126	48.96	2,862
1994	5,117.89	2,044	1,561	3,557	49.64	72
2011	7,667,320.88	1,840,157	1,405,194	6,262,126	50.67	123,586
	7,991,729.06	1,985,717	1,516,348	6,475,381		127,951
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1893	59,431.80	48,580	37,097	22,335	29.93	746
1942	171.57	112	86	86	44.87	2

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GRIFFIN						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1943	2,456.07	1,589	1,213	1,243	45.87	27
1983	12,768.00	5,786	4,418	8,350	53.09	157
1984	21,564.86	9,644	7,364	14,200	53.15	267
1985	4,179.31	1,843	1,407	2,772	53.24	52
1989	1,031,668.95	427,317	326,311	705,358	53.74	13,125
1990	13,974.55	5,739	4,382	9,592	53.09	181
1995	2,925.08	1,086	829	2,096	54.21	39
2001	15,236.40	4,912	3,751	11,485	54.65	210
	1,164,376.59	506,608	386,860	777,517		14,806
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1901	281,262.27	223,266	170,492	110,770	32.73	3,384
1916	2,609.36	1,941	1,482	1,127	38.25	29
1935	239.93	163	124	115	43.14	3
1968	1,279.11	687	525	754	50.89	15
1970	3,211.00	1,702	1,300	1,911	50.53	38
1976	2,210.73	1,094	835	1,375	52.09	26
1977	57.10	28	21	36	52.04	1
1978	36,565.70	17,738	13,545	23,020	52.01	443
1982	276.75	128	98	179	52.09	3
1983	15,120.00	6,852	5,232	9,888	53.09	186
1984	35,225.92	15,753	12,029	23,196	53.15	436
1985	30,307.31	13,366	10,207	20,101	53.24	378
1986	30,933.62	13,444	10,266	20,667	53.34	387
1987	17,143.97	7,338	5,603	11,540	53.46	216
1989	1,665,697.07	689,932	526,851	1,138,846	53.74	21,192
1990	99,790.35	40,984	31,297	68,494	53.09	1,290
1991	7,810.44	3,149	2,405	5,406	53.29	101
1993	173,539.95	67,264	51,365	122,175	53.72	2,274
1994	518.27	197	150	368	53.96	7
1995	0.88			1	54.21	

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAKE SCRANTON						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2001	5,375.23	1,733	1,323	4,052	54.65	74
2018	9,168,862.63	1,287,308	983,024	8,185,839	55.10	148,563
2019	278,446.50	35,418	27,046	251,400	54.89	4,580
	11,856,484.09	2,429,485	1,855,222	10,001,262		183,626
WILLIAMS BRIDGE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1892	99,114.45	81,621	62,328	36,786	28.93	1,272
1902	20,137.13	16,110	12,302	7,835	31.25	251
1915	1,350.92	1,014	774	577	37.25	15
1916	3,362.29	2,538	1,938	1,424	36.06	39
1930	111.28	79	60	51	39.99	1
1942	202.61	134	102	100	43.21	2
1962	40,618.95	23,498	17,944	22,675	47.36	479
1974	16,787.48	8,719	6,658	10,129	49.04	207
1975	78.02	40	31	47	49.01	1
1985	1,916,629.50	869,383	663,885	1,252,744	50.59	24,763
1986	64,940.48	29,022	22,162	42,778	50.74	843
1988	23,272.56	10,165	7,762	15,510	50.29	308
1989	83,219.77	35,735	27,288	55,932	50.50	1,108
1990	5.17	2	2	4	50.72	
1993	1,867.84	749	572	1,296	50.75	26
2001	10,426.96	3,497	2,670	7,757	51.52	151
	2,282,125.41	1,082,306	826,479	1,455,646		29,466
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1910	236,315.37	179,718	137,238	99,078	36.85	2,689
1916	3,174.05	2,361	1,803	1,371	38.25	36
1929	74,456.00	52,536	40,118	34,338	40.89	840

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHRISTOPHER CHENERY (PIKES CREEK)						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2091						
NET SALVAGE PERCENT.. 0						
1930	93,721.44	65,455	49,983	43,738	41.89	1,044
1933	4,694.45	3,221	2,460	2,235	42.99	52
1935	258.54	176	134	124	43.14	3
1964	36,327.26	20,140	15,379	20,948	50.64	414
1983	2,366.25	1,062	811	1,555	54.04	29
1984	40,978.64	18,149	13,859	27,120	54.09	501
1986	40,605.19	17,481	13,349	27,256	54.24	503
1987	158.58	67	51	107	54.34	2
1988	5,675.53	2,368	1,808	3,867	54.46	71
1989	619.11	254	194	425	54.59	8
1991	1,085,419.97	429,826	328,227	757,193	54.91	13,790
1993	284,909.12	108,493	82,848	202,061	55.29	3,655
2001	8,126.08	2,578	1,969	6,157	55.97	110
	1,917,805.58	903,885	690,232	1,227,574		23,747
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1904	5,092.51	4,197	3,205	1,888	26.25	72
1933	61.83	46	35	27	31.00	1
1951	76,060.08	53,181	40,610	35,450	32.70	1,084
1953	26,444.91	18,395	14,047	12,398	32.38	383
1954	114.24	79	60	54	32.26	2
1964	1,215,428.80	796,349	608,114	607,314	33.15	18,320
1965	1,783.96	1,161	887	897	33.24	27
1966	264.25	171	131	134	33.34	4
1967	3,530.07	2,266	1,730	1,800	33.46	54
1981	7,623.81	4,384	3,348	4,276	34.00	126
1982	45.13	26	20	25	34.37	1
1987	10,559.42	5,660	4,322	6,237	34.63	180
1989	1,797.68	943	720	1,078	34.46	31
1990	0.04		0			

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1993	184.09	91	69	115	34.97	3
1994	392.40	192	147	246	34.57	7
2023	115,100.75	11,878	9,070	106,030	34.76	3,050
	1,464,483.97	899,019	686,516	777,968		23,345
GARDNER'S CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2085						
NET SALVAGE PERCENT.. 0						
1900	52,381.82	41,911	32,004	20,377	31.73	642
1929	10,139.00	7,154	5,463	4,676	40.89	114
1985	1,998,924.41	906,712	692,390	1,306,534	50.59	25,826
1986	9,145.11	4,087	3,121	6,024	50.74	119
2001	6,281.95	2,107	1,609	4,673	51.52	91
2024	3,025,874.57	167,936	128,241	2,897,634	51.05	56,761
	5,102,746.86	1,129,907	862,828	4,239,919		83,553
NESBITT						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2092						
NET SALVAGE PERCENT.. 0						
1900	185,903.19	148,741	113,583	72,320	31.73	2,279
1932	37,406.03	25,586	19,538	17,868	43.89	407
1934	97.08	66	50	47	43.99	1
1946	172,052.80	108,703	83,009	89,044	47.21	1,886
1980	413.30	192	147	267	54.01	5
1981	18,286.47	8,412	6,424	11,863	54.00	220
1984	111,517.46	48,912	37,351	74,167	55.04	1,348
2001	8,137.93	2,560	1,955	6,183	56.64	109
2012	26,922,112.06	5,613,260	4,286,440	22,635,672	56.94	397,536
2018	379,381.18	51,558	39,371	340,010	57.23	5,941
2019	4,641.05	572	437	4,204	56.94	74
	27,839,948.55	6,008,562	4,588,304	23,251,645		409,806

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WATRES						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2088						
NET SALVAGE PERCENT.. 0						
1923	436,199.97	317,554	242,493	193,707	38.86	4,985
1941	3,067.89	2,032	1,552	1,516	43.87	35
1943	445.19	292	223	222	44.21	5
1947	12,218.40	7,820	5,972	6,247	45.00	139
1963	203.31	116	89	115	48.36	2
1976	3,892.59	1,946	1,486	2,407	51.04	47
1992	1,033.37	412	315	719	52.72	14
2000	31,829.26	10,656	8,137	23,692	53.65	442
2008	10,206,443.00	2,656,737	2,028,758	8,177,685	53.99	151,467
2013	10,331.83	2,112	1,613	8,719	54.49	160
	10,705,664.81	2,999,677	2,290,636	8,415,029		157,296
ROCK RUN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2065						
NET SALVAGE PERCENT.. 0						
1915	181,300.00	144,170	110,092	71,208	28.85	2,468
1985	470,440.45	254,885	194,637	275,803	35.52	7,765
1993	46,068.00	22,555	17,224	28,844	35.44	814
1996	722,840.00	336,121	256,671	466,169	35.67	13,069
2000	383,237.34	164,524	125,635	257,602	35.89	7,178
2008	13,218.88	4,571	3,491	9,728	35.95	271
2013	376,416.70	105,397	80,484	295,933	36.00	8,220
2014	1.01			1	36.02	
2020	40,262.99	6,567	5,015	35,248	35.92	981
	2,233,785.37	1,038,790	793,249	1,440,536		40,766

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	19,328,737.64	2,358,106	1,800,715	17,528,023	71.97	243,546
	19,328,737.64	2,358,106	1,800,715	17,528,023		243,546
ELMHURST DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2117						
NET SALVAGE PERCENT.. 0						
2017	23,539,645.34	2,871,837	2,193,014	21,346,631	71.97	296,605
	23,539,645.34	2,871,837	2,193,014	21,346,631		296,605
MONTROSE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2104						
NET SALVAGE PERCENT.. 0						
2024	4,851,100.74	219,755	167,811	4,683,290	63.23	74,068
2025	328,383.00	10,246	7,824	320,559	62.10	5,162
	5,179,483.74	230,001	175,635	5,003,849		79,230
NAZARETH RESERVOIR						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2125						
NET SALVAGE PERCENT.. 0						
2025	8,122,663.82	217,687	166,232	7,956,432	72.63	109,547
	8,122,663.82	217,687	166,232	7,956,432		109,547

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUNMORE						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2025	15,746,181.13	421,998	322,249	15,423,932	72.63	212,363
2026	2,132,324.04	29,853	22,797	2,109,527	70.43	29,952
	17,878,505.17	451,851	345,046	17,533,459		242,315
CURTIS DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2126						
NET SALVAGE PERCENT.. 0						
2026	6,958,621.48	97,421	74,393	6,884,228	70.43	97,746
	6,958,621.48	97,421	74,393	6,884,228		97,746
MAPLE LAKE DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2127						
NET SALVAGE PERCENT.. 0						
2027	7,250,000.00	26,825	20,484	7,229,516	67.32	107,390
	7,250,000.00	26,825	20,484	7,229,516		107,390
MARSHWOOD DAM						
INTERIM SURVIVOR CURVE.. IOWA 130-R2						
PROBABLE RETIREMENT YEAR.. 6-2127						
NET SALVAGE PERCENT.. 0						
2027	7,150,000.00	26,455	20,202	7,129,798	67.32	105,909
	7,150,000.00	26,455	20,202	7,129,798		105,909

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1975	3,696.63	2,460	1,879	1,818	26.12	70
1976	33,873.94	22,113	16,886	16,988	27.12	626
1977	10,916.92	7,041	5,377	5,540	27.52	201
1978	1,349.94	860	657	693	27.92	25
1979	1,950.67	1,217	929	1,021	28.92	35
1980	4,963.85	3,056	2,334	2,630	29.34	90
1981	40,478.96	24,393	18,627	21,852	30.34	720
1982	6,586.84	3,913	2,988	3,599	30.76	117
1983	23,816.23	13,937	10,643	13,174	31.19	422
1984	9,522.41	5,446	4,159	5,364	32.19	167
1985	9,787.50	5,508	4,206	5,581	32.63	171
1986	63,587.47	34,935	26,677	36,910	33.63	1,098
1987	238,785.72	128,944	98,465	140,320	34.07	4,119
1988	5,057.13	2,663	2,034	3,024	35.07	86
1989	10,658.11	5,508	4,206	6,452	35.53	182
1990	6,573.40	3,332	2,544	4,029	35.99	112
1991	64,197.42	31,662	24,178	40,019	36.99	1,082
1992	488,163.58	235,783	180,051	308,113	37.46	8,225
1993	11,903.21	5,585	4,265	7,638	38.46	199
1994	590.47	271	207	384	38.94	10
1995	402,185.05	178,892	136,607	265,578	39.94	6,649
1996	24,583.99	10,669	8,147	16,437	40.43	407
1997	584,524.50	245,500	187,471	397,054	41.43	9,584
1998	8,582.75	3,509	2,680	5,903	41.92	141
2000	36,206.67	13,882	10,601	25,606	43.42	590
2001	107,327.29	39,625	30,259	77,069	44.42	1,735
2002	121,804.01	43,545	33,252	88,552	44.93	1,971
2003	6,013.22	2,064	1,576	4,437	45.93	97
2006	13,535.28	4,121	3,147	10,388	47.97	217
2007	22,971.49	6,662	5,087	17,884	48.97	365
2014	1,219,266.97	234,587	179,137	1,040,130	54.57	19,060
2016	7,735.78	1,268	968	6,767	56.11	121
2017	107,019.88	16,053	12,259	94,761	56.67	1,672
2019	385,025.55	46,511	35,517	349,508	58.23	6,002
2020	632,820.09	66,889	51,078	581,742	59.23	9,822
2023	1,227,876.69	75,146	57,384	1,170,493	61.36	19,076

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 305.00 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER COLLECTING AND IMPOUNDING RESERVOIRS						
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2024	4,929,950.44	227,764	173,927	4,756,023	61.94	76,784
2025	549,203.56	17,025	13,001	536,203	62.52	8,577
9999	3,575.00-	555-	424-	3,151-		57-
	11,419,518.61	1,771,784	1,352,984	10,066,535		180,570
	192,415,094.59	31,271,989	23,880,155	168,534,940		2,776,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					60.7	1.44

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1966	6,696.14	5,555	4,740	1,956	12.53	156
1997	4,076,795.17	2,274,852	1,941,051	2,135,744	23.76	89,888
1998	86,320.84	46,812	39,943	46,378	24.48	1,895
2004	37,517.86	17,172	14,652	22,866	27.25	839
2005	48,578.25	21,481	18,329	30,249	27.75	1,090
	4,255,908.26	2,365,872	2,018,715	2,237,193		93,868
MILL ROAD INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2077						
NET SALVAGE PERCENT.. 0						
1997	5,185,337.03	2,893,418	2,468,851	2,716,486	23.76	114,330
1998	67,078.68	36,377	31,039	36,039	24.48	1,472
2004	51,910.47	23,759	20,273	31,638	27.25	1,161
	5,304,326.18	2,953,554	2,520,163	2,784,163		116,963
SWATARA CREEK INTAKE						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2072						
NET SALVAGE PERCENT.. 0						
1992	743,957.01	460,881	393,253	350,704	21.50	16,312
2007	52,227.42	21,727	18,539	33,689	28.08	1,200
2008	24,096.05	9,614	8,203	15,893	28.62	555
2018	210,583.17	44,349	37,841	172,742	33.74	5,120
	1,030,863.65	536,571	457,837	573,027		23,187

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ALLEGHENY RIVER PUMP STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1962	4,167.41	3,549	3,028	1,139	11.34	100
1970	1,783.13	1,443	1,231	552	13.42	41
1990	18,120.03	11,666	9,954	8,166	20.47	399
1995	1,697,864.04	999,702	853,011	844,853	22.35	37,801
1996	16,079.46	9,271	7,911	8,169	22.76	359
	1,738,014.07	1,025,631	875,135	862,879		38,700
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1903	410.39	410	410			
1905	534.43	534	534			
1906	75.36	75	75			
1907	35.28	35	35			
1908	3,802.04	3,802	3,802			
1909	483.18	483	483			
1914	78.40	78	78			
1915	1,821.25	1,821	1,821			
1916	339.02	339	339			
1920	325.59	326	326			
1924	169.04	169	169			
1934	259.69	254	217	43	2.24	19
1937	1,562.87	1,505	1,283	279	3.46	81
1938	212.56	204	174	39	3.59	11
1948	4,010.11	3,675	3,134	876	7.21	121
1954	498.28	444	379	120	8.97	13
1955	1,186.11	1,050	895	291	9.30	31
1959	0.02		0			
1961	190,082.61	163,091	139,084	50,998	10.92	4,670
1962	2,379.72	2,026	1,728	652	11.34	57
1963	0.34		0			
1964	12,769.99	10,780	9,193	3,577	11.63	308
1966	20,748.56	17,213	14,679	6,069	12.53	484
1967	34,143.96	28,066	23,935	10,209	12.99	786
1968	3,233.89	2,652	2,262	972	12.94	75
1969	330,412.38	268,295	228,803	101,610	13.43	7,566

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
1970	237.03	191	163	74	13.92	5
1972	2,354.32	1,865	1,590	764	14.44	53
1973	187,614.58	147,915	126,142	61,472	14.49	4,242
1974	681.97	531	453	229	15.03	15
1976	4,852.30	3,712	3,166	1,687	15.67	108
1979	4,513.05	3,358	2,864	1,649	16.52	100
1980	216.19	159	136	81	17.10	5
1982	0.25		0			
1983	581.03	412	351	230	18.11	13
1984	7,023.48	4,923	4,198	2,825	18.35	154
1985	697.88	484	413	285	18.61	15
1986	5,080.50	3,479	2,967	2,114	18.88	112
1987	367.98	249	212	156	19.17	8
1988	324.97	217	185	140	19.48	7
1989	29,358.08	19,300	16,459	12,899	19.80	651
1991	298,477.84	189,116	161,279	137,199	20.82	6,590
1992	13,193.06	8,265	7,048	6,145	20.87	294
1994	7,099.58	4,287	3,656	3,444	21.64	159
1996	984,488.40	570,708	486,701	497,787	22.48	22,144
1997	104,446.54	59,221	50,504	53,943	22.91	2,355
1998	4,130.31	2,300	1,961	2,169	23.08	94
1999	424,004.45	230,319	196,417	227,588	23.55	9,664
2001	11,450.40	5,924	5,052	6,398	24.25	264
2002	110,605.59	55,856	47,634	62,971	24.50	2,570
2006	199,267.35	88,714	75,656	123,612	26.17	4,723
2007	431,304.73	185,461	158,162	273,143	26.51	10,303
2008	71,498.70	29,615	25,256	46,243	26.87	1,721
2011	35,369.46	12,846	10,955	24,414	28.05	870
2013	63,613.56	20,751	17,697	45,917	28.92	1,588
2014	6,708.45	2,058	1,755	4,953	29.37	169
2017	303,443.55	74,951	63,918	239,525	30.49	7,856
2019	144,996.82	29,463	25,126	119,871	31.37	3,821
2020	65,210.69	11,777	10,043	55,167	31.76	1,737
2021	110,041.39	17,299	14,753	95,289	32.17	2,962

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 306.00 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER INTAKES						
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. 0						
2023	1,193,969.83	128,949	109,968	1,084,002	33.04	32,809
2025	2,794,308.00	156,481	133,447	2,660,861	33.71	78,934
9999	41,551.00-	13,016-	11,106-	30,445-		1,067-
	8,189,556.38	2,565,467	2,189,022	6,000,534		210,270
	20,518,668.54	9,447,095	8,060,872	12,457,796		482,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8 2.35

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1900	1,497.25	1,497	1,497			
1901	681.93	682	682			
1904	1,464.95	1,465	1,465			
1905	11,469.70	11,470	11,470			
1907	59.56	60	60			
1908	10.92	11	11			
1910	6,312.19	6,312	6,312			
1912	844.78	845	845			
1913	1,485.52	1,486	1,486			
1914	681.15	681	681			
1915	2,497.70	2,498	2,498			
1916	1,749.01	1,749	1,749			
1918	1,176.08	1,176	1,176			
1920	61.59	61	57	5	0.53	5
1922	2,800.86	2,764	2,603	198	1.38	143
1923	9,805.16	9,586	9,027	778	2.38	327
1924	8,312.21	8,133	7,658	654	2.26	289
1926	457.16	443	417	40	3.17	13
1927	1,171.62	1,136	1,070	102	3.09	33
1930	8.95	9	9			
1934	197.86	186	175	23	6.01	4
1935	1,242.93	1,166	1,098	145	6.04	24
1937	3,037.93	2,816	2,652	386	7.09	54
1938	239.68	222	209	31	7.15	4
1939	2,531.85	2,317	2,182	350	8.15	43
1940	74.35	68	64	10	8.24	1
1941	825.77	753	709	117	8.34	14
1945	4,298.99	3,842	3,618	681	9.74	70
1946	223.23	197	186	37	10.74	3
1948	861.30	755	711	150	11.09	14
1950	107.48	94	89	18	11.50	2
1951	605.10	520	490	115	12.50	9
1953	12,940.30	11,012	10,369	2,571	12.96	198
1954	14,752.89	12,493	11,764	2,989	13.21	226
1955	12,112.59	10,204	9,608	2,505	13.47	186
1956	1,595.84	1,337	1,259	337	13.75	25
1957	25,321.59	21,093	19,862	5,460	14.03	389
1958	2,582.60	2,138	2,013	570	14.33	40
1959	1,920.72	1,580	1,488	433	14.64	30
1960	45,989.30	37,592	35,398	10,591	14.97	707
1961	4,462.49	3,593	3,383	1,079	15.97	68

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1962	2,997.16	2,396	2,256	741	16.30	45
1963	8,633.83	6,852	6,452	2,182	16.65	131
1964	2,114.28	1,678	1,580	534	16.37	33
1965	13,643.97	10,743	10,116	3,528	16.74	211
1966	120,566.08	94,138	88,644	31,922	17.12	1,865
1967	4,200.85	3,251	3,061	1,140	17.52	65
1968	7,099.79	5,446	5,128	1,972	17.92	110
1969	56,380.98	42,838	40,338	16,043	18.34	875
1970	7,896.19	5,941	5,594	2,302	18.76	123
1971	31,770.82	23,663	22,282	9,489	19.19	494
1972	101,470.63	74,784	70,419	31,052	19.63	1,582
1973	100,432.43	73,758	69,453	30,979	19.53	1,586
1974	38,731.78	28,123	26,482	12,250	19.99	613
1975	9,075.85	6,513	6,133	2,943	20.46	144
1976	108,029.28	76,582	72,112	35,917	20.94	1,715
1977	20,490.03	14,445	13,602	6,888	20.92	329
1978	178,729.50	124,360	117,102	61,628	21.42	2,877
1979	92,568.39	63,539	59,831	32,737	21.93	1,493
1980	224,448.24	152,961	144,034	80,414	21.97	3,660
1981	134,002.70	89,996	84,743	49,260	22.49	2,190
1982	297,910.23	198,408	186,828	111,082	22.57	4,922
1983	167,873.11	110,058	103,635	64,238	23.11	2,780
1984	49,303.78	32,013	30,145	19,159	23.23	825
1985	97,160.86	62,027	58,407	38,754	23.79	1,629
1986	89,535.96	56,533	53,233	36,303	23.94	1,516
1987	304,913.16	189,046	178,012	126,901	24.52	5,175
1988	209,822.34	128,474	120,976	88,846	24.69	3,598
1989	96,664.83	58,405	54,996	41,669	24.89	1,674
1990	942,766.58	561,606	528,828	413,939	25.11	16,485
1991	90,932.61	53,032	49,937	40,996	25.73	1,593
1992	222,370.82	127,641	120,191	102,180	25.98	3,933
1993	80,566.53	45,472	42,818	37,749	26.24	1,439
1994	11,303.91	6,267	5,901	5,403	26.52	204
1995	77,258.54	42,029	39,576	37,683	26.82	1,405
1996	210,950.90	112,479	105,914	105,037	27.14	3,870
1997	132,590.72	69,212	65,173	67,418	27.47	2,454
1998	61,315.68	31,296	29,469	31,847	27.82	1,145
1999	40,117.29	19,994	18,827	21,290	28.18	756
2000	893,302.05	436,557	411,078	482,224	28.25	17,070
2001	249,456.87	118,692	111,765	137,692	28.64	4,808
2002	304,629.46	140,891	132,668	171,961	29.05	5,919

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 307.00 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2003	144,275.25	65,097	61,298	82,977	29.19	2,843
2004	992,896.65	436,179	410,722	582,175	29.36	19,829
2005	2,656.44	1,128	1,062	1,594	29.81	53
2006	231,131.79	95,134	89,582	141,550	30.02	4,715
2007	502,115.51	199,842	188,178	313,938	30.25	10,378
2008	311,828.77	119,680	112,695	199,134	30.50	6,529
2009	8,573.91	3,164	2,979	5,595	30.78	182
2010	274,129.70	96,932	91,275	182,855	31.08	5,883
2011	339,764.18	114,704	108,009	231,755	31.39	7,383
2012	103,715.77	33,448	31,496	72,220	31.51	2,292
2013	217,566.75	66,401	62,526	155,041	31.87	4,865
2014	173,233.36	49,995	47,077	126,156	32.05	3,936
2015	1,153,991.75	312,963	294,697	859,295	32.25	26,645
2016	83,509.85	21,128	19,895	63,615	32.48	1,959
2017	28,746.62	6,727	6,334	22,413	32.74	685
2018	120,560.07	25,824	24,317	96,243	33.02	2,915
2019	136,512.89	26,538	24,989	111,524	33.15	3,364
2020	262,149.07	45,509	42,853	219,296	33.32	6,582
2021	186,021.65	28,350	26,695	159,327	33.37	4,775
2022	1,580,320.53	204,652	192,708	1,387,613	33.61	41,286
2023	297,050.29	31,606	29,761	267,289	33.59	7,957
2024	63,501.73	5,201	4,897	58,605	33.63	1,743
2025	1,372,071.88	76,836	72,353	1,299,719	33.71	38,556
9999	307,067.27-	120,057-	113,087-	193,980-		6,523-
	14,361,759.23	5,615,162	5,289,150	9,072,609		305,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.12

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
1931	3,609.84	3,610	3,610			
1936	2,809.10	2,809	2,809			
1937	4,520.24	4,516	4,520			
1940	2,939.00	2,915	2,939			
1944	1.00	1	1			
1954	8,338.50	7,731	8,338			
1957	1,178.00	1,080	1,178			
1958	5,336.00	4,860	5,336			
1959	107.00	97	107			
1963	940.00	830	913	27	8.46	3
1965	6,019.00	5,262	5,786	233	8.92	26
1966	142.00	123	135	7	9.42	1
1967	7,319.00	6,324	6,954	365	9.44	39
1968	23,061.00	19,729	21,695	1,366	9.97	137
1969	45,202.40	38,540	42,380	2,822	10.03	281
1970	206.00	174	191	15	10.57	1
1972	7,872.85	6,538	7,189	684	11.23	61
1973	136.00	112	123	13	11.36	1
1974	52,315.00	42,700	46,954	5,361	11.94	449
1975	38,313.36	31,080	34,177	4,136	12.10	342
1980	25,076.66	19,447	21,385	3,692	13.61	271
1981	585.65	450	495	91	13.88	7
1982	11,137.43	8,420	9,259	1,878	14.52	129
1983	2,509.00	1,877	2,064	445	14.82	30
1991	39,570.00	26,639	29,293	10,277	17.48	588
1992	48,752.04	32,420	35,650	13,102	17.63	743
1993	23,243.53	15,173	16,685	6,559	18.08	363
1994	107,457.50	69,149	76,038	31,420	18.28	1,719
1995	1,076.42	679	747	329	18.76	18
1996	7,932.48	4,918	5,408	2,524	19.00	133
1997	1,040,121.31	630,314	693,112	347,009	19.50	17,795
1998	20,346.13	12,096	13,301	7,045	19.78	356
1999	250,124.14	145,672	160,185	89,939	20.08	4,479
2000	96,600.18	54,772	60,229	36,371	20.62	1,764
2001	3,572.21	1,978	2,175	1,397	20.95	67
2002	189,643.82	102,408	112,611	77,033	21.30	3,617
2003	241,761.04	127,070	139,730	102,031	21.66	4,711
2004	86,744.06	44,292	48,705	38,039	22.05	1,725
2005	261,676.97	129,530	142,435	119,242	22.44	5,314
2006	370,647.36	178,244	196,002	174,645	22.67	7,704
2007	106,124.17	49,242	54,148	51,976	23.10	2,250

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 310.00 POWER GENERATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0.5						
NET SALVAGE PERCENT.. 0						
2008	133,786.35	59,736	65,688	68,098	23.55	2,892
2009	129,823.10	55,850	61,414	68,409	23.84	2,870
2010	97,770.04	40,223	44,230	53,540	24.32	2,201
2011	401,064.15	157,859	173,587	227,477	24.65	9,228
2012	6,230,204.92	2,336,327	2,569,095	3,661,110	25.00	146,444
2013	5,465,954.46	1,936,041	2,128,929	3,337,025	25.53	130,710
2014	619,366.07	206,930	227,546	391,820	25.91	15,122
2015	609,698.44	190,958	209,983	399,715	26.31	15,193
2016	160,719.19	46,850	51,518	109,201	26.74	4,084
2017	266,682.99	72,004	79,178	187,505	27.04	6,934
2018	983,860.91	242,620	266,792	717,069	27.50	26,075
2019	344,429.87	76,877	84,536	259,894	27.84	9,335
2020	278,768.83	55,224	60,726	218,043	28.34	7,694
2021	193,906.93	33,507	36,845	157,062	28.72	5,469
2022	168,052.35	24,620	27,073	140,979	29.13	4,840
2023	5,452,340.43	649,919	714,671	4,737,669	29.56	160,273
2024	839,770.15	76,587	84,218	755,552	29.89	25,278
2025	1,604,430.51	99,475	109,386	1,495,045	30.26	49,407
9999	297,740.91-	89,956-	98,902-	198,839-		7,455-
	26,827,956.17	8,105,472	8,911,505	17,916,451		671,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1957	5,617.81	5,387	5,490	128	2.99	43
1958	73.19	70	71	2	3.46	1
1974	4,935.66	4,212	4,292	644	9.11	71
1977	19,113.82	15,960	16,264	2,850	9.88	288
1978	18,893.54	15,646	15,944	2,950	10.17	290
1979	4,182.40	3,413	3,478	704	10.82	65
1980	429.63	347	354	76	11.14	7
1981	9,119.10	7,299	7,438	1,681	11.47	147
1982	1,035.64	820	836	200	11.82	17
1983	2,600.86	2,037	2,076	525	12.18	43
1984	1,382.95	1,076	1,097	286	12.25	23
1987	737.55	552	563	175	13.48	13
1988	1,478.21	1,095	1,116	362	13.63	27
1989	5,928.57	4,325	4,407	1,522	14.08	108
1990	10,264.88	7,368	7,509	2,756	14.55	189
1991	9,018.73	6,396	6,518	2,501	14.76	169
1992	65,795.88	46,057	46,936	18,860	15.00	1,257
1993	20,179.72	13,859	14,123	6,057	15.50	391
1995	9,481.05	6,311	6,431	3,050	16.08	190
1996	118,684.33	77,631	79,112	39,572	16.39	2,414
1997	16,610.34	10,664	10,867	5,743	16.73	343
1998	14,935.98	9,399	9,578	5,358	17.08	314
1999	2,589.25	1,595	1,625	964	17.45	55
2000	1,853.83	1,121	1,142	712	17.64	40
2001	42,173.71	24,891	25,366	16,808	18.05	931
2002	43,896.58	25,350	25,834	18,063	18.29	988
2003	1,020,380.85	575,495	586,473	433,908	18.55	23,391
2004	151,570.05	82,969	84,552	67,018	19.02	3,524
2005	354,242.64	189,378	192,990	161,253	19.15	8,421
2006	2,810,565.65	1,457,840	1,485,648	1,324,918	19.49	67,979
2007	47,643.09	23,917	24,373	23,270	19.84	1,173
2008	264,715.19	128,757	131,213	133,502	20.06	6,655
2009	38,525.06	18,030	18,374	20,151	20.46	985
2010	58,424.20	26,320	26,822	31,602	20.74	1,524
2011	116,972.06	50,532	51,496	65,476	21.04	3,112
2012	908,486.10	376,113	383,287	525,199	21.23	24,739
2013	343,343.55	135,071	137,647	205,697	21.59	9,527
2014	4,345,069.32	1,621,145	1,652,069	2,693,000	21.84	123,306
2015	359,752.73	126,921	129,342	230,411	22.01	10,468
2016	550,567.37	181,687	185,153	365,414	22.33	16,364
2017	145,080.54	44,540	45,390	99,691	22.57	4,417

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.20 PUMPING EQUIPMENT - ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2018	1,680,756.98	474,982	484,042	1,196,715	22.85	52,373
2019	856,766.90	220,703	224,913	631,854	23.06	27,400
2020	2,203,367.65	510,520	520,258	1,683,110	23.21	72,517
2021	1,485,623.92	303,067	308,848	1,176,776	23.41	50,268
2022	59,497.17	10,412	10,611	48,886	23.57	2,074
2023	1,019,498.64	147,216	150,024	869,475	23.70	36,687
2024	78,588.24	8,794	8,962	69,626	23.81	2,924
2025	2,008,400.67	155,049	158,006	1,850,395	23.91	77,390
2026	6,729,397.15	271,195	276,368	6,453,029	23.81	271,022
2027	1,286,049.17	13,375	13,630	1,272,419	23.79	53,485
9999	1,964,196.05-	498,298-	507,803-	1,456,393-		64,247-
	27,390,102.05	6,948,611	7,081,155	20,308,947		895,902

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.50 PUMPING EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1990	835.56	600	428	408	14.55	28
1995	327.64	218	155	173	16.08	11
1998	1,142.97	719	512	631	17.08	37
1999	5,033.00	3,100	2,209	2,824	17.45	162
2000	143,232.96	86,627	61,731	81,502	17.64	4,620
2003	3,570.35	2,014	1,435	2,135	18.55	115
2004	35,469.10	19,416	13,836	21,633	19.02	1,137
2005	81,156.00	43,386	30,917	50,239	19.15	2,623
2006	48,612.53	25,215	17,968	30,645	19.49	1,572
2007	5,154.10	2,587	1,844	3,310	19.84	167
2010	60,727.52	27,358	19,496	41,232	20.74	1,988
2011	110,586.36	47,773	34,044	76,542	21.04	3,638
2012	1,828.67	757	539	1,290	21.23	61
2013	616,579.49	242,562	172,852	443,727	21.59	20,552
2014	7,545.93	2,815	2,006	5,540	21.84	254
2016	67,628.81	22,318	15,904	51,725	22.33	2,316
2017	8,642.12	2,653	1,891	6,751	22.57	299
2018	6,217.00	1,757	1,252	4,965	22.85	217
2019	645,916.50	166,388	118,570	527,346	23.06	22,868
2020	2,479,299.67	574,454	409,362	2,069,938	23.21	89,183
2021	2,468,926.62	503,661	358,914	2,110,013	23.41	90,133
2022	4,852,299.21	849,152	605,115	4,247,184	23.57	180,194
2023	6,074,300.97	877,129	625,052	5,449,249	23.70	229,926
2024	6,303,033.66	705,309	502,611	5,800,423	23.81	243,613
2025	4,165,389.75	321,568	229,153	3,936,237	23.91	164,627
2026	3,257,511.73	131,278	93,550	3,163,962	23.81	132,884
2027	1,052,755.64	10,949	7,802	1,044,954	23.79	43,924
	32,503,723.86	4,671,763	3,329,148	29,174,576		1,237,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 3.81

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.52 PUMPING EQUIPMENT - SOURCE OF SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1995	500.74	333	315	186	16.08	12
1997	242.21	155	147	95	16.73	6
2007	302,979.30	152,096	144,100	158,879	19.84	8,008
2008	106,545.19	51,824	49,099	57,446	20.06	2,864
2009	90,997.69	42,587	40,348	50,650	20.46	2,476
2010	665,309.01	299,722	283,965	381,344	20.74	18,387
2011	673,316.56	290,873	275,581	397,736	21.04	18,904
2012	213,917.90	88,562	83,906	130,012	21.23	6,124
2013	1,167,611.55	459,338	435,189	732,423	21.59	33,924
2014	1,470,086.74	548,489	519,653	950,434	21.84	43,518
2015	1,333,851.63	470,583	445,843	888,009	22.01	40,346
2016	1,650,181.56	544,560	515,930	1,134,252	22.33	50,795
2017	2,025,413.90	621,802	589,112	1,436,302	22.57	63,638
2018	970,045.83	274,135	259,722	710,324	22.85	31,086
2019	325,033.26	83,729	79,327	245,706	23.06	10,655
2020	119,694.64	27,733	26,275	93,420	23.21	4,025
2021	268,274.05	54,728	51,851	216,423	23.41	9,245
2023	21,622.78	3,122	2,958	18,665	23.70	788
	11,405,624.54	4,014,371	3,803,321	7,602,304		344,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 3.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1910	137.73	138	138			
1917	133.00	133	133			
1919	8,727.40	8,727	8,727			
1928	134.45	134	134			
1929	274.09	274	274			
1930	10.36	10	10			
1931	3,609.84	3,610	3,610			
1937	1,084.39	1,084	1,084			
1939	195.67	196	196			
1941	233.57	234	234			
1942	901.65	902	902			
1944	22.40	22	22			
1945	612.26	612	612			
1946	36.51	37	37			
1947	175.93	176	176			
1948	1,721.87	1,722	1,722			
1950	176.72	176	163	14	0.52	14
1951	14,946.31	14,767	13,713	1,233	0.92	1,233
1952	33,162.46	32,582	30,256	2,906	1.34	2,169
1953	14,955.45	14,719	13,668	1,287	1.19	1,082
1954	9,781.62	9,568	8,885	897	1.63	550
1955	2,307.03	2,242	2,082	225	2.07	109
1956	984.21	950	882	102	2.53	40
1957	15,308.52	14,681	13,633	1,676	2.99	561
1958	2,821.39	2,687	2,495	326	3.46	94
1959	30,581.95	29,114	27,035	3,547	3.43	1,034
1960	74,879.69	70,739	65,688	9,192	3.92	2,345
1961	172,778.06	161,928	150,366	22,412	4.42	5,071
1962	3,846.01	3,600	3,343	503	4.44	113
1963	21,459.38	19,914	18,492	2,967	4.97	597
1964	32,655.26	30,036	27,891	4,764	5.49	868
1965	199,549.50	183,107	170,033	29,516	5.57	5,299
1966	11,660.13	10,598	9,841	1,819	6.11	298
1967	28,880.66	25,993	24,137	4,744	6.67	711
1968	95,517.72	85,660	79,544	15,974	6.79	2,353
1969	307,919.76	273,248	253,738	54,182	7.36	7,362
1970	5,567.23	4,919	4,568	999	7.52	133
1971	51,979.05	45,700	42,437	9,542	7.69	1,241
1972	423,176.07	367,740	341,484	81,692	8.29	9,854
1973	5,691,249.88	4,917,240	4,566,151	1,125,099	8.50	132,365
1974	22,347.74	19,069	17,707	4,641	9.11	509

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1975	112,278.57	95,167	88,372	23,907	9.35	2,557
1976	70,968.42	59,720	55,456	15,512	9.61	1,614
1977	19,388.63	16,190	15,034	4,355	9.88	441
1978	9,787.72	8,105	7,526	2,262	10.17	222
1979	173,726.38	141,761	131,639	42,087	10.82	3,890
1980	146,097.95	118,106	109,673	36,425	11.14	3,270
1981	505,230.20	404,386	375,513	129,717	11.47	11,309
1982	684,624.45	542,223	503,509	181,115	11.82	15,323
1983	229,348.41	179,626	166,801	62,547	12.18	5,135
1984	311,320.96	242,301	225,001	86,320	12.25	7,047
1985	643,142.22	494,319	459,025	184,117	12.64	14,566
1986	407,620.75	309,180	287,105	120,516	13.05	9,235
1987	667,775.86	499,496	463,832	203,944	13.48	15,129
1988	283,751.47	210,260	195,248	88,503	13.63	6,493
1989	418,946.17	305,663	283,839	135,107	14.08	9,596
1990	4,401,706.59	3,159,545	2,933,955	1,467,752	14.55	100,876
1991	1,019,819.94	723,256	671,616	348,204	14.76	23,591
1992	985,449.05	689,814	640,562	344,887	15.00	22,992
1993	1,214,131.28	833,865	774,327	439,804	15.50	28,374
1994	342,251.03	231,533	215,002	127,249	15.78	8,064
1995	3,082,931.12	2,051,999	1,905,487	1,177,444	16.08	73,224
1996	1,060,183.76	693,466	643,953	416,231	16.39	25,395
1997	3,345,175.84	2,147,603	1,994,265	1,350,911	16.73	80,748
1998	1,034,657.53	651,110	604,621	430,037	17.08	25,178
1999	3,189,091.46	1,964,480	1,824,217	1,364,874	17.45	78,216
2000	2,409,237.91	1,457,107	1,353,070	1,056,168	17.64	59,873
2001	2,395,199.84	1,413,647	1,312,713	1,082,487	18.05	59,972
2002	1,311,520.09	757,403	703,325	608,195	18.29	33,253
2003	2,219,803.79	1,251,969	1,162,579	1,057,225	18.55	56,993
2004	383,622.14	209,995	195,001	188,621	19.02	9,917
2005	64,788.35	34,636	32,163	32,625	19.15	1,704
2006	234,701.03	121,739	113,047	121,654	19.49	6,242
2007	1,472,539.40	739,215	686,435	786,104	19.84	39,622
2008	315,637.75	153,526	142,564	173,074	20.06	8,628
2009	166,046.08	77,710	72,162	93,884	20.46	4,589
2010	222,616.68	100,289	93,128	129,489	20.74	6,243
2011	329,273.84	142,246	132,090	197,184	21.04	9,372
2012	460,640.66	190,705	177,089	283,552	21.23	13,356
2013	203,020.58	79,868	74,165	128,856	21.59	5,968
2014	121,523.26	45,340	42,103	79,420	21.84	3,636
2015	386,471.90	136,347	126,612	259,860	22.01	11,806

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.53 PUMPING EQUIPMENT - WATER TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
2016	297,614.05	98,213	91,201	206,413	22.33	9,244
2017	66,657.04	20,464	19,003	47,654	22.57	2,111
2018	891,894.73	252,049	234,053	657,842	22.85	28,790
2019	112,378.15	28,949	26,882	85,496	23.06	3,708
2020	142,298.54	32,971	30,617	111,682	23.21	4,812
2021	438,896.41	89,535	83,142	355,754	23.41	15,197
2022	118,121.94	20,671	19,195	98,927	23.57	4,197
2023	587,754.33	84,872	78,812	508,942	23.70	21,474
2024	25,792.73	2,886	2,680	23,113	23.81	971
2025	1,130,062.20	87,241	81,012	1,049,050	23.91	43,875
	48,154,022.10	30,761,755	28,566,664	19,587,358		1,214,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 2.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 311.54 PUMPING EQUIPMENT - TRANSMISSION AND DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S0						
NET SALVAGE PERCENT.. 0						
1999	35,292.32	21,740	20,562	14,730	17.45	844
2000	475,480.08	287,570	271,983	203,497	17.64	11,536
2001	36,531.40	21,561	20,392	16,139	18.05	894
2002	538,352.70	310,899	294,048	244,305	18.29	13,357
2003	70,588.30	39,812	37,654	32,934	18.55	1,775
2004	268,409.81	146,928	138,964	129,446	19.02	6,806
2005	16,038.24	8,574	8,109	7,929	19.15	414
2006	189,538.24	98,313	92,984	96,554	19.49	4,954
2007	1,098,486.35	551,440	521,551	576,935	19.84	29,079
2008	658,548.44	320,318	302,956	355,592	20.06	17,726
2009	1,314,447.17	615,161	581,818	732,629	20.46	35,808
2010	291,357.56	131,257	124,142	167,216	20.74	8,062
2011	161,831.12	69,911	66,122	95,709	21.04	4,549
2012	145,779.02	60,353	57,082	88,697	21.23	4,178
2013	243,526.60	95,803	90,610	152,917	21.59	7,083
2015	53,358.27	18,825	17,805	35,553	22.01	1,615
2016	287,116.14	94,748	89,612	197,504	22.33	8,845
2017	135,483.94	41,594	39,339	96,145	22.57	4,260
2018	157,143.96	44,409	42,002	115,142	22.85	5,039
2019	27,912.06	7,190	6,800	21,112	23.06	916
2020	81,516.58	18,887	17,863	63,654	23.21	2,743
2021	3,000.02	612	579	2,421	23.41	103
2022	48,563.86	8,499	8,038	40,526	23.57	1,719
2023	2,922,287.54	421,978	399,107	2,523,181	23.70	106,463
2024	28,865.32	3,230	3,055	25,810	23.81	1,084
2025	543,332.19	41,945	39,671	503,661	23.91	21,065
	9,832,787.23	3,481,557	3,292,848	6,539,939		300,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.7 3.06

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW HERSHEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. 0						
1992	4,465,950.23	2,891,703	2,787,754	1,678,196	19.05	88,094
1993	233.99	149	144	90	19.48	5
1994	5,160.75	3,219	3,103	2,057	19.91	103
1995	823.58	506	488	336	20.08	17
1996	1,174.86	707	682	493	20.55	24
1998	5,759.54	3,324	3,205	2,555	21.25	120
2001	17,626.58	9,532	9,189	8,437	22.08	382
2008	30,524.61	13,339	12,859	17,665	24.48	722
2009	155,728.89	65,313	62,965	92,764	24.92	3,722
2012	3,183,782.65	1,165,264	1,123,376	2,060,407	25.98	79,307
2013	143,643.93	49,672	47,886	95,758	26.49	3,615
2014	144,064.26	47,008	45,318	98,746	26.84	3,679
2021	1,294,211.98	217,428	209,612	1,084,600	29.71	36,506
2024	49,463.77	4,363	4,206	45,258	31.01	1,459
2025	103,591.00	6,174	5,952	97,639	31.56	3,094
	9,601,740.62	4,477,701	4,316,740	5,285,001		220,849
BANGOR TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. 0						
1989	2,809,962.50	1,911,336	1,842,629	967,334	17.87	54,132
1990	10,623.39	7,114	6,858	3,765	18.25	206
1994	8,028.91	5,034	4,853	3,176	19.63	162
2000	691.60	387	373	319	21.31	15
2007	6,598.67	3,022	2,913	3,685	23.67	156
2008	51,019.15	22,586	21,774	29,245	23.92	1,223
2009	13,787.45	5,882	5,671	8,117	24.19	336
2010	29,160.31	11,947	11,518	17,643	24.49	720
2012	25,731.93	9,572	9,228	16,504	25.32	652
2013	10,033.12	3,554	3,426	6,607	25.53	259
2014	10,972.92	3,666	3,534	7,439	25.91	287
	2,976,609.95	1,984,100	1,912,777	1,063,833		58,148

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MOSHANNON VALLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1988	2,378,740.29	1,809,032	1,744,002	634,738	12.28	51,689
1990	6,544.83	4,892	4,716	1,829	12.50	146
1993	8,633.92	6,282	6,056	2,578	12.73	203
1994	35,338.97	25,423	24,509	10,830	12.87	841
1995	21,272.50	15,180	14,634	6,638	12.84	517
2011	15,381.16	8,097	7,806	7,575	14.40	526
	2,465,911.67	1,868,906	1,801,724	664,188		53,922
NORRISTOWN PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,019,786.27	1,848,109	1,781,674	1,238,112	19.02	65,095
1998	64,849.95	38,929	37,530	27,320	19.31	1,415
1999	312,258.00	183,608	177,008	135,250	19.62	6,893
2000	128,124.58	74,030	71,369	56,756	19.73	2,877
2001	405,208.19	228,618	220,400	184,808	20.08	9,204
	3,930,226.99	2,373,294	2,287,980	1,642,247		85,484
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
1982	316.42	242	233	83	13.82	6
1990	43,914.68	31,197	30,076	13,839	15.08	918
1995	1,272,362.26	850,956	820,366	451,996	15.85	28,517
1999	3,434,290.64	2,153,987	2,076,557	1,357,734	16.64	81,595
2004	9,652.67	5,506	5,308	4,345	17.32	251
2006	18,839.86	10,247	9,879	8,961	17.61	509
2010	11,538.67	5,551	5,351	6,187	18.34	337
2011	9,238.54	4,287	4,133	5,106	18.48	276
2012	111,639.37	49,903	48,109	63,530	18.56	3,423
2013	126,470.76	54,003	52,062	74,409	18.79	3,960
2014	90,582.18	36,976	35,647	54,935	18.85	2,914

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORRISTOWN PLANT NO. 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2049						
NET SALVAGE PERCENT.. 0						
2018	33,127.07	10,465	10,089	23,038	19.49	1,182
2019	110.86	32	31	80	19.70	4
2021	4,084,181.09	943,446	909,532	3,174,649	19.97	158,971
2023	1,499,563.30	246,528	237,666	1,261,897	20.33	62,071
	10,745,828.37	4,403,326	4,245,038	6,500,790		344,934
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1969	592,011.90	491,015	473,364	118,648	11.93	9,945
1970	0.18		0			
1971	85.00	69	67	18	12.49	1
1972	77.00	63	61	16	12.57	1
1973	159.00	128	123	36	13.11	3
1977	915.82	714	688	227	14.10	16
1982	1,483.91	1,102	1,062	422	15.61	27
1984	2,142.27	1,557	1,501	641	16.17	40
1985	5,679.13	4,079	3,932	1,747	16.48	106
1986	274.00	194	187	87	16.80	5
1989	906.66	620	598	309	17.56	18
1990	675,240.20	454,707	438,362	236,879	17.95	13,197
1991	1,313,537.46	870,087	838,810	474,728	18.35	25,871
1992	142.08	93	90	52	18.48	3
1994	3,438.13	2,178	2,100	1,338	19.08	70
1995	41,956.14	26,181	25,240	16,716	19.28	867
2000	21,291.43	12,015	11,583	9,708	20.85	466
2001	8,729.22	4,812	4,639	4,090	21.17	193
2004	27,520.99	14,116	13,609	13,912	21.84	637
2007	0.06		0			
2008	38,004.78	17,186	16,568	21,437	23.02	931
2009	43,188.45	18,813	18,137	25,052	23.32	1,074
2011	1,847,904.99	739,162	712,591	1,135,314	24.00	47,305
2012	4,021.14	1,532	1,477	2,544	24.37	104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SILVER SPRINGS FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
2013	246,296.50	89,307	86,097	160,200	24.61	6,510
2014	12,654.23	4,343	4,187	8,467	24.88	340
2021	4,157,197.84	750,790	723,801	3,433,397	27.22	126,135
	9,044,858.51	3,504,863	3,378,873	5,665,986		233,865
ONEIDA VALLEY TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1972	812,568.92	674,838	650,579	161,990	11.23	14,425
1973	4,159.20	3,414	3,291	868	11.79	74
1974	84.31	69	67	18	11.94	2
1982	1,394,614.35	1,079,432	1,040,629	353,985	13.14	26,939
1983	757.95	584	563	195	13.14	15
1984	1,092.20	831	801	291	13.50	22
1985	1,695.89	1,282	1,236	460	13.56	34
1986	158,342.13	118,804	114,533	43,809	13.64	3,212
1987	5,238.49	3,897	3,757	1,482	13.76	108
1990	9,016.06	6,505	6,271	2,745	14.28	192
1994	11,504.67	7,935	7,650	3,855	14.85	260
1996	206,838.17	139,140	134,138	72,700	15.08	4,821
1997	211,238.37	140,051	135,017	76,222	15.25	4,998
1998	142,198.49	92,785	89,450	52,749	15.44	3,416
2006	3,287.36	1,843	1,777	1,511	16.45	92
2007	4,241.17	2,316	2,233	2,008	16.63	121
2008	44,084.18	23,369	22,529	21,555	16.84	1,280
2009	3,924.36	2,020	1,947	1,977	16.97	116
2012	12.52	6	6	7	17.26	
2013	55,551.77	24,732	23,843	31,709	17.45	1,817
2014	2,179.04	926	893	1,286	17.58	73
2022	10,566.18	2,240	2,159	8,407	18.58	452
2023	2,336,729.60	411,264	396,480	1,940,249	18.73	103,590
	5,419,925.38	2,738,283	2,639,849	2,780,076		166,059

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TWO LICK CREEK TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1906	1,384.00	1,384	1,384			
1909	3,521.00	3,521	3,521			
1910	203.00	203	203			
1924	1,765.00	1,765	1,765			
1927	135.95	136	136			
1928	129.00	129	129			
1935	11.26	11	11			
1958	29.15	27	26	3	6.76	
1963	1,322.35	1,193	1,150	172	6.92	25
1965	219,097.73	195,610	188,561	30,537	7.44	4,104
1966	70.40	63	61	10	7.49	1
1969	304,225.19	269,969	260,240	43,985	7.36	5,976
1982	1,188,330.51	1,005,328	969,098	219,232	8.19	26,768
1983	68,041.39	57,182	55,121	12,920	8.36	1,545
1987	17,693.12	14,579	14,054	3,640	8.54	426
1988	20,150.57	16,503	15,908	4,242	8.62	492
1989	76,072.02	61,862	59,633	16,439	8.73	1,883
1990	7,021.40	5,689	5,484	1,537	8.66	177
1992	11,166.13	8,911	8,590	2,576	8.86	291
1994	1,180,765.42	931,270	897,709	283,056	8.84	32,020
1996	5,063.26	3,924	3,783	1,281	9.00	142
1997	1,346.73	1,038	1,001	346	8.91	39
2000	1,658.35	1,240	1,195	463	9.10	51
2008	8,355.53	5,588	5,387	2,969	9.41	316
2009	44,551.46	29,270	28,215	16,336	9.40	1,738
2013	396,506.56	235,921	227,419	169,088	9.53	17,743
2014	57.46	33	32	26	9.57	3
	3,558,673.94	2,852,349	2,749,815	808,859		93,740
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1929	36,524.35	36,510	35,198	1,327	0.04	1,327
1949	13,578.96	12,604	12,151	1,428	6.03	237
1952	50.61	46	44	6	6.97	1

PENNSYLVANIA-AMERICAN WATER COMPANY
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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW CASTLE FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1957	155.85	140	135	21	8.12	3
1959	26,178.08	23,141	22,309	3,869	8.92	434
1961	5.90	5	5	1	9.19	
1968	30.92	26	25	6	11.42	1
1970	494.39	409	394	100	11.97	8
1982	1,629.62	1,210	1,167	463	15.61	30
1985	1,532,698.10	1,100,784	1,061,214	471,484	16.48	28,609
1986	5,809.56	4,121	3,973	1,837	16.80	109
1987	2,874.55	2,024	1,951	923	16.82	55
1989	46,527.98	31,825	30,681	15,847	17.56	902
1992	821,064.06	537,386	518,068	302,996	18.48	16,396
1994	998.30	636	613	385	18.81	20
1995	3,850.21	2,403	2,317	1,534	19.28	80
1996	23,198.29	14,239	13,727	9,471	19.51	485
1997	20,253.09	12,213	11,774	8,479	19.75	429
1998	42,204.36	24,968	24,070	18,134	20.02	906
1999	150,017.64	86,950	83,824	66,193	20.31	3,259
2000	78,224.40	44,353	42,759	35,466	20.62	1,720
2006	2,614.45	1,268	1,222	1,392	22.29	62
2007	9,646.83	4,534	4,371	5,276	22.55	234
2008	3,196.13	1,451	1,399	1,797	22.84	79
2009	4,838.41	2,116	2,040	2,798	23.15	121
2012	232,647.16	89,685	86,461	146,186	23.91	6,114
2013	57,786.04	21,115	20,356	37,430	24.31	1,540
2014	707,493.33	244,651	235,856	471,637	24.59	19,180
2023	4,259,044.52	541,750	522,276	3,736,769	27.45	136,130
2025	360,747.92	23,954	23,093	337,655	28.12	12,008
2027	5,015,914.65	43,137	41,586	4,974,328	28.82	172,600
	13,460,298.66	2,909,654	2,805,060	10,655,239		403,079
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1961	80,911.88	72,092	69,500	11,411	8.07	1,414
1962	5,350.86	4,730	4,560	791	8.53	93

PENNSYLVANIA-AMERICAN WATER COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
E.H. ALDRICH STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1963	479.89	424	409	71	8.46	8
1964	977.76	862	831	147	8.43	17
1966	240.00	209	201	39	8.93	4
1969	474,176.86	409,784	395,053	79,123	9.11	8,685
1970	4,015.31	3,456	3,332	684	9.23	74
1972	6,866.34	5,854	5,644	1,223	9.52	128
1975	15,658.45	13,109	12,638	3,021	10.11	299
1976	5,336.00	4,463	4,303	1,033	9.98	104
1979	5,834.00	4,789	4,617	1,217	10.48	116
1980	1,374.20	1,124	1,084	291	10.47	28
1981	8,541.92	6,955	6,705	1,837	10.50	175
1982	296,991.36	240,563	231,915	65,076	10.56	6,162
1983	48,573.14	39,111	37,705	10,868	10.64	1,021
1984	1,323.05	1,058	1,020	303	10.76	28
1986	1,829.56	1,440	1,388	441	11.08	40
1987	770.54	604	582	188	11.02	17
1988	1,916.04	1,487	1,434	482	11.25	43
1989	995.67	768	740	255	11.26	23
1990	12,231.45	9,368	9,031	3,200	11.31	283
1991	42,884.78	32,575	31,404	11,481	11.39	1,008
1992	1,006.23	757	730	276	11.51	24
1993	7,180,454.66	5,370,980	5,177,908	2,002,547	11.45	174,895
1994	16,957.32	12,535	12,084	4,873	11.64	419
1995	1,163,518.36	852,626	821,976	341,542	11.67	29,267
1996	136,034.19	98,679	95,132	40,902	11.74	3,484
1997	2,217,681.20	1,590,077	1,532,918	684,763	11.84	57,835
2000	62,308.54	43,068	41,520	20,789	12.06	1,724
2001	339,034.47	230,950	222,648	116,386	12.17	9,563
2006	14,081.71	8,842	8,524	5,558	12.44	447
2007	28,838.76	17,707	17,070	11,768	12.57	936
2012	4,153,926.68	2,236,890	2,156,480	1,997,447	12.86	155,322
2013	2,073,887.49	1,077,177	1,038,455	1,035,432	12.95	79,956
2014	191,425.87	95,560	92,125	99,301	13.04	7,615
2017	144,046.69	62,084	59,852	84,194	13.20	6,378
2018	139,569.24	56,400	54,373	85,197	13.27	6,420
2019	272,566.83	102,267	98,591	173,976	13.32	13,061
	19,152,617.30	12,711,424	12,254,483	6,898,134		567,116

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ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAYS MINE STATION TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. 0						
1958	577.26	514	496	82	8.52	10
1959	80.60	71	68	12	8.92	1
1962	130.96	114	110	21	9.63	2
1963	361.52	312	301	61	10.07	6
1967	148.24	125	121	28	11.43	2
1968	2,547.62	2,134	2,057	490	11.42	43
1969	690.72	573	552	138	11.93	12
1971	274.30	224	216	58	12.49	5
1972	2,226.75	1,813	1,748	479	12.57	38
1975	144,098.46	114,645	110,524	33,575	13.36	2,513
1976	18,090.13	14,208	13,697	4,393	13.94	315
1983	17,580.45	12,918	12,454	5,127	15.88	323
1985	67,543.71	48,510	46,766	20,778	16.48	1,261
1986	197.04	140	135	62	16.80	4
1987	1,067.22	751	724	343	16.82	20
1989	579,573.65	396,428	382,177	197,396	17.56	11,241
1990	7,793,213.24	5,247,950	5,059,300	2,733,913	17.95	152,307
1991	3,495,042.96	2,327,699	2,244,025	1,251,018	18.05	69,308
1993	8,149.19	5,264	5,075	3,074	18.63	165
1994	5,388.54	3,432	3,309	2,080	18.81	111
1995	6,198.45	3,868	3,729	2,469	19.28	128
1996	4,175.80	2,563	2,471	1,705	19.51	87
1997	71,143.85	42,900	41,358	29,786	19.75	1,508
1998	7,208.45	4,265	4,112	3,097	20.02	155
2001	237,671.29	132,240	127,486	110,185	20.73	5,315
2006	38,259.92	18,560	17,893	20,367	22.29	914
2008	65,408.31	29,702	28,634	36,774	22.84	1,610
2009	762.98	334	322	441	23.15	19
2010	29,194.24	12,308	11,866	17,329	23.32	743
2012	11,261,761.30	4,341,409	4,185,347	7,076,414	23.91	295,960
2013	25,447.21	9,298	8,964	16,483	24.31	678
2014	90,987.01	31,463	30,332	60,655	24.59	2,467
2017	196,723.10	55,476	53,482	143,241	25.46	5,626
2018	193,342.67	49,940	48,145	145,198	25.84	5,619
2025	6,823,822.31	453,102	436,814	6,387,008	28.12	227,134
2026	10,443,274.56	354,027	341,301	10,101,974	28.50	354,455
	41,632,364.01	13,719,280	13,226,109	28,406,255		1,140,105

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUSQUEHANNA FILTER PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2070						
NET SALVAGE PERCENT.. 0						
1920	2.00	2	2			
1927	119.00	119	119			
1929	5,945.58	5,943	5,729	216	0.04	216
1931	5,319.00	5,259	5,070	249	1.09	228
1947	278.00	260	251	27	5.47	5
1954	493.00	446	430	63	7.65	8
1956	179.54	162	156	23	7.74	3
1957	631.36	566	546	86	8.12	11
1963	842.00	727	701	141	10.07	14
1973	26,394.70	21,237	20,474	5,921	13.11	452
1979	391.74	299	288	103	14.89	7
1982	7,848.56	5,792	5,584	2,265	15.98	142
1984	1,071.66	774	746	325	16.52	20
1985	34,553.31	24,671	23,784	10,769	16.82	640
1986	19,163.69	13,436	12,953	6,211	17.48	355
1990	8,393.40	5,590	5,389	3,004	18.56	162
1995	1,937,167.63	1,183,997	1,141,432	795,736	20.36	39,083
1998	37.76	22	21	17	21.51	1
2008	12,798.62	5,520	5,322	7,477	25.05	298
2009	27,067.43	11,206	10,803	16,264	25.48	638
2010	27,009.76	10,699	10,314	16,695	25.92	644
2011	5,393.93	2,045	1,971	3,422	26.19	131
2012	68,345.06	24,604	23,719	44,626	26.67	1,673
2014	10,788.07	3,464	3,339	7,449	27.49	271
	2,200,234.80	1,326,840	1,279,144	921,091		45,002
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
1997	3,609,291.42	2,208,886	2,129,483	1,479,809	19.02	77,803
1998	636,566.96	382,131	368,394	268,173	19.31	13,888
1999	22,865.33	13,445	12,962	9,904	19.62	505
2001	3,473.57	1,960	1,890	1,584	20.08	79
2007	40,599.49	19,569	18,866	21,734	21.49	1,011
2008	19,404.61	9,033	8,708	10,696	21.82	490

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARDLEY - MILL ROAD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. 0						
2010	38,695.00	16,774	16,171	22,524	22.22	1,014
2012	12,166.56	4,836	4,662	7,504	22.74	330
2013	106,076.97	40,097	38,656	67,421	23.04	2,926
2014	22,389.82	8,033	7,744	14,646	23.23	630
2021	2,288,196.37	440,707	424,865	1,863,332	25.15	74,089
	6,799,726.10	3,145,471	3,032,400	3,767,326		172,765
SCRANTON WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	5,800,081.59	4,098,918	3,951,572	1,848,509	15.36	120,346
1991	10,808.16	7,548	7,277	3,531	15.55	227
1992	63.36	44	42	21	15.76	1
1993	1,858.78	1,264	1,219	640	16.00	40
1994	2,129.12	1,426	1,375	754	16.26	46
1995	39,713.08	26,306	25,360	14,353	16.31	880
1998	71.71	45	43	28	16.87	2
1999	8,425.15	5,237	5,049	3,376	17.05	198
2000	32,575.38	19,877	19,162	13,413	17.25	778
2001	1,233.88	741	714	520	17.29	30
2003	779.79	449	433	347	17.67	20
2004	1,532.72	864	833	700	17.82	39
2007	36,939.80	19,283	18,590	18,350	18.31	1,002
2008	184,433.05	93,212	89,861	94,572	18.59	5,087
2009	133,091.40	65,401	63,050	70,041	18.63	3,760
2010	32,619.58	15,471	14,915	17,705	18.84	940
2012	31,903.15	13,974	13,472	18,431	19.25	957
2013	528.32	222	214	314	19.33	16
2014	77,664.18	30,996	29,882	47,782	19.57	2,442
2017	19,208.64	6,396	6,166	13,043	20.03	651
2025	750,000.00	64,050	61,748	688,252	21.42	32,131
	7,165,660.84	4,471,724	4,310,977	2,854,684		169,593

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWNELL WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1990	2,274,590.11	1,607,453	1,549,669	724,921	15.36	47,195
1991	121,464.63	84,831	81,782	39,683	15.55	2,552
1992	1,960.79	1,352	1,303	657	15.76	42
1993	35.91	24	23	13	16.00	1
1995	601.31	398	384	218	16.31	13
1999	5.76	4	4	2	17.05	
2000	1,848.92	1,128	1,087	761	17.25	44
2001	375.44	225	217	159	17.29	9
2006	8,629.98	4,621	4,455	4,175	18.22	229
2007	58.48	31	30	29	18.31	2
2009	16,915.26	8,312	8,013	8,902	18.63	478
2010	7,308.81	3,467	3,342	3,966	18.84	211
2012	119,943.23	52,535	50,646	69,297	19.25	3,600
2013	41,899.64	17,598	16,965	24,934	19.33	1,290
2014	19,329.32	7,714	7,437	11,893	19.57	608
2019	1,090.61	307	296	795	20.41	39
	2,616,058.20	1,790,000	1,725,654	890,404		56,313
CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
1893	14,836.59	14,837	14,837			
1907	187.12	187	187			
1910	1,427.96	1,428	1,428			
1921	42,429.29	42,429	42,429			
1990	1,456,186.59	1,029,087	990,267	465,920	15.36	30,333
1991	125,225.99	87,458	84,159	41,067	15.55	2,641
1992	1,469.28	1,013	975	494	15.76	31
1993	650.89	443	426	225	16.00	14
1994	2,419.58	1,621	1,560	860	16.26	53
1995	10,944.29	7,249	6,976	3,969	16.31	243
1997	674.81	433	417	258	16.73	15
1998	244.82	155	149	96	16.87	6
1999	163.20	101	97	66	17.05	4

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CHINCHILLA WTP						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2001	18,845.86	11,319	10,892	7,954	17.29	460
2005	80,991.72	44,545	42,865	38,127	18.00	2,118
2008	16,964.75	8,574	8,251	8,714	18.59	469
	1,773,662.74	1,250,879	1,205,913	567,750		36,387
NESBITT WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. 0						
1988	2,766,083.55	2,017,305	1,944,788	821,296	14.48	56,719
1989	20,213.19	14,594	14,069	6,144	14.63	420
1990	4,961.45	3,543	3,416	1,546	14.81	104
1991	16,130.80	11,382	10,973	5,158	15.02	343
1992	1,148.36	804	775	373	15.00	25
1993	6,916.77	4,774	4,602	2,314	15.26	152
1994	1,753.58	1,198	1,155	599	15.31	39
1995	13,725.94	9,268	8,935	4,791	15.39	311
1997	1,057.68	692	667	391	15.87	25
1998	3,562.34	2,293	2,211	1,352	16.05	84
1999	49,989.25	31,773	30,631	19,358	16.05	1,206
2000	13,244.43	8,261	7,964	5,280	16.29	324
2001	577.08	354	341	236	16.37	14
2007	20,878.82	11,191	10,789	10,090	17.31	583
2008	8,002.36	4,181	4,031	3,972	17.36	229
2009	39,060.79	19,757	19,047	20,014	17.59	1,138
2010	14,986.30	7,337	7,073	7,913	17.72	447
2012	81,800.26	37,178	35,842	45,959	18.00	2,553
2013	32,118.74	14,029	13,525	18,594	18.05	1,030
2014	28,769.10	11,968	11,538	17,231	18.25	944
2016	562,914.51	209,911	202,365	360,549	18.50	19,489
2018	85,920.60	27,838	26,837	59,083	18.78	3,146
	3,773,815.90	2,449,631	2,361,573	1,412,243		89,325

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRYSTAL LAKE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2052						
NET SALVAGE PERCENT.. 0						
1992	4,721,892.87	3,206,165	3,090,912	1,630,981	16.55	98,549
1993	54,143.65	36,265	34,961	19,182	16.76	1,145
1995	25,297.32	16,514	15,920	9,377	17.02	551
1997	3,068.31	1,942	1,872	1,196	17.39	69
1998	3,532.87	2,192	2,113	1,420	17.73	80
2000	3,454.36	2,071	1,997	1,458	18.05	81
2001	1,208.14	710	684	524	18.25	29
2007	5,017.73	2,549	2,457	2,560	19.37	132
2008	8,800.04	4,330	4,174	4,626	19.61	236
2009	33,367.34	15,916	15,344	18,023	19.74	913
2010	3,391.87	1,563	1,507	1,885	19.90	95
2012	39,527.05	16,779	16,176	23,351	20.34	1,148
2013	53,673.44	21,791	21,008	32,666	20.48	1,595
2014	49,353.54	19,055	18,370	30,984	20.67	1,499
2019	2,864.07	772	744	2,120	21.67	98
2025	1,400,826.00	112,346	108,307	1,292,519	22.94	56,343
2026	379,999.98	15,732	15,166	364,834	23.15	15,760
	6,789,418.58	3,476,692	3,351,714	3,437,705		178,323
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	7,988,456.15	5,323,507	5,132,142	2,856,315	17.02	167,821
1994	44,194.91	29,023	27,980	16,215	17.25	940
1995	112,706.90	72,854	70,235	42,472	17.50	2,427
1997	80,693.83	50,595	48,776	31,918	17.85	1,788
1998	3,366.88	2,080	2,005	1,362	17.95	76
1999	532.85	322	310	222	18.30	12
2000	9,264.78	5,503	5,305	3,960	18.45	215
2001	28,375.90	16,526	15,932	12,444	18.64	668
2006	0.33		0			
2007	9,549.60	4,794	4,622	4,928	19.84	248
2008	2,264.03	1,101	1,061	1,203	20.06	60
2009	26,199.97	12,309	11,867	14,333	20.31	706
2010	165,181.88	74,976	72,281	92,901	20.45	4,543

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CEASETOWN WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
2012	34,593.21	14,477	13,957	20,637	20.84	990
2013	128,885.26	51,425	49,576	79,309	21.09	3,761
2014	37,093.23	14,081	13,575	23,518	21.25	1,107
2019	8,081.58	2,134	2,057	6,024	22.30	270
	8,679,441.29	5,675,707	5,471,681	3,207,760		185,632
WATRES WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2053						
NET SALVAGE PERCENT.. 0						
1993	8,684,716.46	5,787,495	5,579,450	3,105,267	17.02	182,448
1994	463,999.38	304,708	293,755	170,245	17.25	9,869
1995	152,290.96	98,441	94,902	57,389	17.50	3,279
1996	1,500.56	958	924	577	17.54	33
1998	91.08	56	54	37	17.95	2
2000	2,132.55	1,267	1,221	911	18.45	49
2001	1,280.73	746	719	562	18.64	30
2003	1,537.06	856	825	712	19.10	37
2008	38,154.92	18,559	17,892	20,263	20.06	1,010
2009	16,416.46	7,712	7,435	8,982	20.31	442
2010	6,304.52	2,862	2,759	3,545	20.45	173
2012	36,404.23	15,235	14,687	21,717	20.84	1,042
2013	70,933.95	28,303	27,286	43,648	21.09	2,070
2014	19,921.37	7,562	7,290	12,631	21.25	594
	9,495,684.23	6,274,760	6,049,199	3,446,485		201,078
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
1999	5,780,120.91	3,220,683	3,104,908	2,675,213	22.25	120,234
2001	40,700.36	21,587	20,811	19,889	23.02	864
2007	10,162.55	4,492	4,331	5,832	25.25	231
2008	6,430.94	2,737	2,639	3,792	25.64	148

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTSVILLE WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2075						
NET SALVAGE PERCENT.. 0						
2009	20,153.37	8,235	7,939	12,214	26.05	469
2010	6,227.91	2,425	2,338	3,890	26.67	146
2012	14,664.07	5,191	5,004	9,660	27.37	353
2013	49,081.55	16,423	15,833	33,249	27.84	1,194
2014	41,390.35	13,021	12,553	28,837	28.32	1,018
	5,968,932.01	3,294,794	3,176,355	2,792,577		124,657
WEST SHORE REGIONAL TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2081						
NET SALVAGE PERCENT.. 0						
1995	29,756.69	18,092	17,442	12,315	20.63	597
2006	5,492,101.10	2,491,217	2,401,664	3,090,437	25.30	122,152
2008	14,881.08	6,249	6,024	8,857	26.25	337
2009	10,105.34	4,074	3,928	6,178	26.64	232
2011	20,843.84	7,671	7,395	13,449	27.48	489
2012	159,124.19	55,375	53,384	105,740	28.10	3,763
2013	12,202.19	4,015	3,871	8,332	28.55	292
2014	523,557.86	161,989	156,166	367,392	29.02	12,660
2021	1,065,817.06	164,349	158,441	907,376	32.91	27,571
	7,328,389.35	2,913,031	2,808,315	4,520,074		168,093
MCMURRAY/SAXONBURG						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	45,446.78	29,745	28,676	16,771	18.48	908
2011	3,266,953.16	1,306,781	1,259,806	2,007,148	24.00	83,631
2012	3,336.82	1,271	1,225	2,112	24.37	87
2018	2,859,613.70	730,917	704,642	2,154,971	26.21	82,219
	6,175,350.46	2,068,714	1,994,349	4,181,001		166,845

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCK RUN FILTRATION PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. 0						
1992	53,202.69	34,821	33,569	19,633	18.48	1,062
2011	4,654,619.18	1,861,848	1,794,920	2,859,700	24.00	119,154
2012	14,769.41	5,627	5,425	9,345	24.37	383
2014	19,034.62	6,533	6,298	12,736	24.88	512
2017	8,769.56	2,447	2,359	6,411	25.84	248
2019	145,941.79	33,742	32,529	113,413	26.60	4,264
2022	133,531.84	20,497	19,760	113,772	27.57	4,127
2023	1,331,380.05	166,689	160,697	1,170,683	27.95	41,885
	6,361,249.14	2,132,204	2,055,557	4,305,692		171,635
ELLWOOD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	38,365,682.82	8,666,808	8,355,261	30,010,422	30.84	973,101
2019	840,408.61	170,771	164,632	675,776	31.37	21,542
	39,206,091.43	8,837,579	8,519,893	30,686,198		994,643
MONTROSE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2078						
NET SALVAGE PERCENT.. 0						
2018	5,095,728.34	1,151,125	1,109,745	3,985,983	30.84	129,247
2019	13,515.72	2,746	2,647	10,868	31.37	346
2025	443,662.44	24,047	23,183	420,480	34.90	12,048
	5,552,906.50	1,177,918	1,135,575	4,417,332		141,641

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FRACKVILLE TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. 0						
2023	6,185,106.27	752,109	725,073	5,460,033	28.89	188,994
	6,185,106.27	752,109	725,073	5,460,033		188,994
STEELTON WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
2025	2,786,660.74	318,237	306,797	2,479,864	15.51	159,888
	2,786,660.74	318,237	306,797	2,479,864		159,888
DILLNER WATER TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2086						
NET SALVAGE PERCENT.. 0						
2026	2,866,666.66	75,393	72,683	2,793,984	37.02	75,472
	2,866,666.66	75,393	72,683	2,793,984		75,472
ROYERSFORD TREATMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2087						
NET SALVAGE PERCENT.. 0						
2027	39,414,922.70	260,138	250,787	39,164,136	37.77	1,036,911
	39,414,922.70	260,138	250,787	39,164,136		1,036,911
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1953	7,055.41	6,631	6,393	663	4.74	140
1954	8,210.70	7,732	7,454	757	4.52	167

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1955	9,385.40	8,785	8,469	916	4.92	186
1956	11,057.33	10,284	9,914	1,143	5.34	214
1957	5,382.78	4,974	4,795	588	5.76	102
1958	66,539.30	61,522	59,310	7,229	5.63	1,284
1959	8,175.25	7,505	7,235	940	6.07	155
1960	5,799.28	5,284	5,094	705	6.53	108
1961	147.26	134	129	18	6.46	3
1962	6,509.57	5,881	5,670	840	6.94	121
1963	310.10	280	270	40	6.92	6
1964	1,453.42	1,300	1,253	200	7.42	27
1965	6,998.03	6,204	5,981	1,017	7.93	128
1966	1,670.07	1,477	1,424	246	7.97	31
1967	5,928.00	5,193	5,006	922	8.49	109
1968	436.82	381	367	70	8.57	8
1969	18,030.17	15,582	15,022	3,008	9.11	330
1970	822.59	703	678	145	9.67	15
1971	1,688.64	1,437	1,385	303	9.79	31
1972	26,138.75	21,996	21,205	4,933	10.36	476
1973	225,989.13	189,153	182,353	43,636	10.52	4,148
1974	128.42	106	102	26	11.10	2
1975	9,465.41	7,728	7,450	2,015	11.69	172
1976	1,555.09	1,261	1,216	339	11.89	29
1977	2,358.22	1,887	1,819	539	12.50	43
1978	11,163.75	8,807	8,490	2,673	13.11	204
1979	5,020.55	3,904	3,764	1,257	13.73	92
1980	3,044.35	2,347	2,263	782	13.98	56
1981	4,512.29	3,425	3,302	1,210	14.61	83
1982	15,060.48	11,250	10,846	4,215	15.24	277
1983	84,466.86	62,066	59,835	24,632	15.88	1,551
1984	34,749.27	25,252	24,344	10,405	16.17	643
1985	327,526.33	233,854	225,448	102,079	16.82	6,069
1986	365,793.08	256,458	247,239	118,554	17.48	6,782
1987	32,910.13	22,642	21,828	11,082	18.14	611
1988	110,808.09	74,762	72,075	38,734	18.80	2,060
1989	574,911.87	382,316	368,573	206,339	19.14	10,781
1990	356,708.15	232,288	223,938	132,770	19.82	6,699
1991	110,453.31	70,381	67,851	42,602	20.50	2,078
1992	61.17	38	37	25	21.18	1
1993	3,727.98	2,269	2,187	1,541	21.87	70
1994	797,347.87	473,625	456,599	340,748	22.56	15,104

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.10 PURIFICATION SYSTEM - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER LARGE STRUCTURES						
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. 0						
1995	25,382.09	14,701	14,173	11,210	23.25	482
1996	489,121.46	275,962	266,042	223,080	23.95	9,314
1997	139,585.89	76,633	73,878	65,708	24.64	2,667
1998	473.79	253	244	230	25.35	9
1999	23.05	12	12	11	26.05	
2000	1,045.99	525	506	540	26.76	20
2001	699.48	340	328	372	27.48	14
2002	746,231.18	350,729	338,121	408,110	28.19	14,477
2003	168,655.47	76,502	73,752	94,904	28.91	3,283
2004	22,417.11	9,796	9,444	12,973	29.63	438
2005	39,277.86	16,505	15,912	23,366	30.36	770
2006	435,263.67	175,498	169,189	266,074	31.08	8,561
2007	314,674.62	121,464	117,098	197,577	31.81	6,211
2008	240,770.18	88,748	85,558	155,212	32.55	4,768
2009	276,207.99	96,949	93,464	182,744	33.28	5,491
2010	1,772.42	591	570	1,203	34.02	35
2011	103,642.11	32,668	31,494	72,148	34.76	2,076
2012	1,245,479.31	369,907	356,610	888,869	35.51	25,032
2013	848,184.88	235,117	226,665	621,520	36.51	17,023
2014	257,350.31	66,577	64,184	193,167	37.25	5,186
2016	135,115.49	29,874	28,800	106,315	38.75	2,744
2017	231,980.84	46,860	45,176	186,805	39.50	4,729
2018	1,122,458.05	205,073	197,701	924,757	40.26	22,970
2019	1,936,349.67	316,012	304,652	1,631,697	41.02	39,778
2020	684,028.65	97,679	94,168	589,861	42.02	14,038
2021	1,723,091.03	211,940	204,321	1,518,770	42.78	35,502
2023	152,104.23	12,594	12,141	139,963	44.31	3,159
2026	3,398,229.10	72,382	69,780	3,328,449	45.95	72,436
2027	3,168,938.21	17,112	16,497	3,152,441	46.05	68,457
9999	69,357.27-	17,220-	16,601-	52,756-		1,411-
	21,108,697.53	5,240,887	5,052,491	16,056,207		429,455
	314,237,730.87	110,475,888	106,504,578	207,733,154		8,159,953

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 2.60

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.18 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	50,562.15	50,562	50,562			
1997	52,683.58	52,684	52,684			
	103,245.73	103,246	103,246			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.19 PURIFICATION SYSTEM - LARGE STRUCTURES PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	72,520.43	72,520	72,520			
1984	121,617.90	121,618	121,618			
1985	126,432.86	126,433	126,433			
1986	103,250.81	103,251	103,251			
1987	104,997.90	104,998	104,998			
1988	44,292.18	44,292	44,292			
1989	6,520.49	6,520	6,520			
1991	1,937.55	1,938	1,938			
1994	36.73	37	37			
1996	174,603.42	174,603	174,603			
1997	243,625.95	243,626	243,626			
1998	175,497.41	175,497	175,497			
1999	471,219.17	471,219	471,219			
2004	332,332.41	332,332	332,332			
2005	603,657.60	603,658	603,658			
2007	198,308.24	198,308	198,308			
2008	114,399.73	114,400	114,400			
2015	11,632.92	11,633	11,633			
2021	616,354.70	369,813	340,467	275,888	4.00	68,972
2022	400,517.26	200,259	184,368	216,149	5.00	43,230
2023	444,507.08	177,803	163,694	280,813	6.00	46,802
2024	1,928.16	578	532	1,396	7.00	199
	4,370,190.90	3,655,336	3,595,944	774,247		159,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 3.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
1973	242,489.01	199,035	209,522	32,967	11.79	2,796
1974	31,941.16	26,070	27,444	4,497	11.94	377
1975	42,769.93	34,473	36,289	6,481	12.52	518
1976	1,073,863.59	859,843	905,150	168,714	12.69	13,295
1977	28,840.00	22,784	23,985	4,855	13.29	365
1978	51,727.94	40,555	42,692	9,036	13.50	669
1979	20,509.89	15,948	16,788	3,722	13.73	271
1980	61,671.01	47,246	49,735	11,936	14.35	832
1981	192,581.16	146,169	153,871	38,710	14.61	2,650
1982	7,527.22	5,657	5,955	1,572	14.88	106
1983	79,951.11	59,452	62,585	17,366	15.17	1,145
1984	292,693.25	213,959	225,233	67,460	15.82	4,264
1985	978,744.46	707,045	744,300	234,444	16.14	14,526
1986	2,083,104.19	1,486,087	1,564,391	518,713	16.47	31,494
1987	719,004.40	506,179	532,850	186,154	16.82	11,067
1988	111,285.48	77,254	81,325	29,960	17.18	1,744
1989	1,052,756.10	720,085	758,027	294,729	17.56	16,784
1990	436,377.41	293,857	309,341	127,036	17.95	7,077
1991	706,070.04	467,701	492,345	213,725	18.35	11,647
1992	4,299,099.40	2,813,761	2,962,023	1,337,076	18.48	72,353
1993	99,614.98	64,013	67,386	32,229	18.91	1,704
1994	739,039.18	465,816	490,361	248,678	19.36	12,845
1995	4,638,977.20	2,865,032	3,015,995	1,622,982	19.81	81,927
1996	2,154,720.70	1,309,208	1,378,192	776,529	20.02	38,788
1997	3,334,739.32	1,980,835	2,085,209	1,249,530	20.51	60,923
1998	2,072,021.04	1,207,781	1,271,421	800,600	20.75	38,583
1999	7,194,288.92	4,109,378	4,325,908	2,868,381	21.02	136,460
2000	67,552.81	37,573	39,553	28,000	21.54	1,300
2001	2,457,933.54	1,335,641	1,406,018	1,051,916	21.85	48,143
2002	77,713.84	41,188	43,358	34,356	22.17	1,550
2003	1,964,206.88	1,013,531	1,066,936	897,271	22.51	39,861
2004	1,990,696.83	998,135	1,050,728	939,969	22.87	41,101
2005	2,161,553.64	1,055,703	1,111,330	1,050,224	23.05	45,563
2006	499,472.13	236,001	248,436	251,036	23.44	10,710
2007	1,947,345.46	891,884	938,879	1,008,466	23.67	42,605
2008	1,350,615.98	597,918	629,423	721,193	23.92	30,150
2009	82,919.55	35,373	37,237	45,683	24.19	1,889
2010	438,539.91	179,670	189,137	249,403	24.49	10,184
2011	1,033,930.77	406,955	428,398	605,533	24.65	24,565
2012	685,575.24	258,119	271,720	413,855	24.84	16,661
2013	1,516,285.09	543,437	572,072	944,213	25.06	37,678

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.20 PURIFICATION SYSTEM - CHEMICAL TREATMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. 0						
2014	304,829.68	103,825	109,296	195,534	25.17	7,769
2015	3,645,945.28	1,172,536	1,234,319	2,411,626	25.31	95,284
2016	4,980,688.04	1,506,658	1,586,046	3,394,642	25.36	133,858
2017	2,403,250.89	680,120	715,957	1,687,294	25.34	66,586
2018	1,114,876.03	291,986	307,371	807,505	25.36	31,842
2019	3,459,004.02	832,928	876,816	2,582,188	25.22	102,387
2020	7,834,644.60	1,705,602	1,795,473	6,039,172	25.15	240,126
2021	11,081,791.67	2,154,300	2,267,814	8,813,978	24.86	354,545
2022	13,412,801.43	2,273,470	2,393,263	11,019,538	24.50	449,777
2023	17,240,492.29	2,468,838	2,598,925	14,641,567	23.93	611,850
2024	10,795,822.82	1,240,440	1,305,801	9,490,022	23.11	410,646
2025	37,804,284.62	3,160,438	3,326,966	34,477,319	21.92	1,572,870
2026	1,397,771.11	67,652	71,217	1,326,554	19.66	67,475
2027	3,115,929.56	45,493	47,890	3,068,040	16.82	182,404
9999	42,367.00-	11,648-	12,262-	30,105-		1,326-
	167,570,514.80	46,068,989	48,496,440	119,074,075		5,243,263

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.7 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.29 PURIFICATION SYSTEM - CHEMICAL TREATMENT PAINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1985	8,167.87	8,168	8,168			
	8,167.87	8,168	8,168			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.30 GRANULAR ACTIVATED CARBON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L0.5						
NET SALVAGE PERCENT.. 0						
1992	755.89	725	735	21	1.50	14
1994	3,127.19	2,972	3,011	116	1.72	67
1995	22,529.51	21,268	21,550	980	1.90	516
1996	19,021.10	17,867	18,104	917	2.00	458
1998	24,638.62	22,936	23,240	1,399	2.15	651
1999	9,019.00	8,359	8,470	549	2.21	248
2000	242,357.48	223,139	226,099	16,258	2.33	6,978
2001	565,915.16	517,926	524,797	41,118	2.41	17,061
2002	259,574.29	235,564	238,689	20,885	2.55	8,190
2003	11,549.71	10,395	10,533	1,017	2.67	381
2007	133,689.45	115,240	116,769	16,920	3.20	5,288
2008	22,525.60	19,174	19,428	3,098	3.32	933
2009	290,056.89	242,778	245,999	44,058	3.51	12,552
2010	252,059.62	207,395	210,147	41,913	3.66	11,452
2011	762,602.88	614,963	623,122	139,481	3.84	36,323
2012	382,409.40	301,721	305,724	76,685	4.01	19,123
2013	1,278,638.81	984,552	997,614	281,025	4.18	67,231
2014	648,647.47	486,550	493,005	155,642	4.33	35,945
2015	2,088.22	1,516	1,536	552	4.53	122
2016	110,250.14	77,252	78,277	31,973	4.70	6,803
2017	406,505.55	273,172	276,796	129,710	4.88	26,580
2018	1,504,916.77	964,351	977,145	527,772	5.04	104,717
2019	1,347,102.38	815,805	826,628	520,474	5.21	99,899
2020	874,697.64	495,341	501,913	372,785	5.36	69,549
2021	768,470.48	401,142	406,464	362,006	5.49	65,939
2022	3,315,089.96	1,559,750	1,580,443	1,734,647	5.63	308,108
2023	7,727,540.14	3,162,109	3,204,060	4,523,480	5.78	782,609
2024	2,226,099.32	747,969	757,892	1,468,207	5.93	247,590
2025	799,177.36	198,196	200,826	598,351	6.06	98,738
	24,011,056.03	12,730,127	12,899,016	11,112,040		2,034,065

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 8.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 320.37 WASTE HANDLING AND TREATMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R3						
NET SALVAGE PERCENT.. 0						
1991	6,031,805.84	5,493,769	5,900,163	131,643	3.53	37,293
1997	591,680.33	498,787	535,684	55,996	5.59	10,017
1999	1,596,632.54	1,296,466	1,392,370	204,263	6.48	31,522
2000	699,453.00	555,226	596,298	103,155	7.01	14,715
2002	3,157.82	2,392	2,569	589	8.00	74
2003	255,901.42	188,548	202,496	53,405	8.57	6,232
2004	25,359.24	18,139	19,481	5,878	9.15	642
2005	13,973.57	9,684	10,400	3,574	9.75	367
2013	15,011.73	7,230	7,765	7,247	15.07	481
2014	585,331.37	264,043	283,575	301,756	15.82	19,074
2015	1,026,831.36	432,501	464,495	562,336	16.49	34,102
2016	3,706,337.79	1,443,248	1,550,010	2,156,328	17.25	125,005
2017	16,485.57	5,885	6,320	10,166	18.01	564
2023	749,793.89	112,169	120,467	629,327	22.74	27,675
2025	5,307,125.52	404,403	434,318	4,872,808	24.25	200,941
2026	10,000.00	386	415	9,585	24.91	385
	20,634,880.99	10,732,876	11,526,826	9,108,055		509,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 2.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1900	154,738.21	153,284	154,738			
1906	5,109.66	5,008	5,110			
1907	47,241.62	45,919	47,242			
1911	21,098.83	20,314	21,099			
1912	4,854.07	4,633	4,854			
1922	37,387.44	34,546	36,777	610	8.64	71
1923	14,226.55	13,168	14,018	209	8.36	25
1924	1,157.77	1,061	1,130	28	9.36	3
1929	2,414.86	2,177	2,318	97	10.70	9
1931	5,386.24	4,809	5,120	266	11.53	23
1933	64.84	58	62	3	11.26	
1935	288.99	255	271	18	12.17	1
1938	6,784.14	5,917	6,299	485	13.04	37
1940	15,662.18	13,490	14,361	1,301	14.01	93
1941	8,303.02	7,141	7,602	701	14.00	50
1943	64.86	55	59	6	15.01	
1949	20,278.60	16,766	17,849	2,430	16.34	149
1950	11,200.00	9,141	9,731	1,469	17.34	85
1951	84,442.64	68,669	73,104	11,339	17.46	649
1952	1,053.28	853	908	145	17.59	8
1953	765,700.78	617,614	657,499	108,202	17.74	6,099
1954	134,575.67	108,064	115,043	19,533	17.91	1,091
1955	58,990.21	47,145	50,190	8,800	18.09	486
1956	48,644.49	38,337	40,813	7,831	19.09	410
1957	84,452.90	66,211	70,487	13,966	19.29	724
1958	76,240.83	59,445	63,284	12,957	19.50	664
1959	166,796.84	129,301	137,651	29,146	19.72	1,478
1960	24,552.85	18,918	20,140	4,413	19.96	221
1961	401,183.97	307,146	326,981	74,203	20.21	3,672
1962	186,962.54	142,185	151,367	35,596	20.47	1,739
1963	15,157.25	11,447	12,186	2,971	20.75	143
1964	45,588.11	33,890	36,079	9,509	21.75	437
1965	55,626.04	41,041	43,691	11,935	22.03	542
1966	394,465.55	288,749	307,396	87,070	22.33	3,899
1967	806,984.51	585,871	623,706	183,279	22.64	8,095
1968	282,717.71	203,500	216,642	66,076	22.97	2,877
1969	84,335.85	60,165	64,050	20,286	23.30	871
1970	69,869.85	49,384	52,573	17,297	23.65	731
1971	407,403.58	285,183	303,600	103,804	24.00	4,325
1972	173,285.68	121,040	128,857	44,429	23.74	1,871
1973	3,532,689.75	2,441,795	2,599,484	933,206	24.12	38,690

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1974	749,158.82	512,200	545,277	203,882	24.52	8,315
1975	390,034.66	263,663	280,690	109,345	24.92	4,388
1976	399,924.61	267,190	284,445	115,480	25.34	4,557
1977	199,610.20	131,743	140,251	59,359	25.76	2,304
1978	447,321.54	291,519	310,345	136,977	26.19	5,230
1979	304,051.08	195,566	208,195	95,856	26.63	3,600
1980	1,076.03	688	732	344	26.53	13
1981	54,623.64	34,424	36,647	17,977	26.99	666
1982	1,047,267.09	650,353	692,352	354,915	27.46	12,925
1983	1,394,266.63	852,733	907,802	486,465	27.94	17,411
1984	32,354.18	19,477	20,735	11,619	28.43	409
1985	1,752,002.99	1,044,895	1,112,373	639,630	28.42	22,506
1986	1,778,699.21	1,042,851	1,110,197	668,502	28.93	23,108
1987	240,248.85	138,383	147,320	92,929	29.44	3,157
1988	3,095,526.72	1,762,593	1,876,420	1,219,107	29.49	41,340
1989	5,055,328.77	2,823,907	3,006,272	2,049,057	30.03	68,234
1990	6,129,161.37	3,356,329	3,573,078	2,556,083	30.57	83,614
1991	675,140.24	364,576	388,120	287,020	30.67	9,358
1992	1,315,378.04	695,177	740,071	575,307	31.23	18,422
1993	7,639,604.37	3,974,122	4,230,767	3,408,837	31.36	108,700
1994	2,027,808.17	1,030,532	1,097,083	930,725	31.94	29,140
1995	1,585,876.37	791,669	842,794	743,082	32.10	23,149
1996	3,624,223.56	1,763,910	1,877,822	1,746,402	32.69	53,423
1997	2,280,357.49	1,087,731	1,157,976	1,122,381	32.89	34,125
1998	1,215,386.77	563,939	600,358	615,029	33.50	18,359
1999	5,099,721.28	2,313,234	2,462,620	2,637,101	33.73	78,183
2000	3,634,244.00	1,609,243	1,713,166	1,921,078	33.98	56,536
2001	5,032,730.61	2,159,041	2,298,470	2,734,261	34.61	79,002
2002	2,276,714.48	950,528	1,011,912	1,264,802	34.88	36,262
2003	2,410,479.28	977,690	1,040,828	1,369,651	35.17	38,944
2004	1,519,412.36	594,090	632,456	886,956	35.82	24,761
2005	3,825,628.33	1,447,618	1,541,104	2,284,524	36.14	63,213
2006	2,881,396.25	1,052,862	1,120,855	1,760,541	36.47	48,274
2007	1,534,816.04	540,255	575,144	959,672	36.82	26,064
2008	236,167.51	79,872	85,030	151,138	37.18	4,065
2009	24,836.32	8,047	8,567	16,269	37.56	433
2010	797,440.05	246,728	262,661	534,779	37.95	14,092
2011	249,853.14	73,557	78,307	171,546	38.35	4,473
2012	1,177,587.89	328,547	349,764	827,824	38.76	21,358
2013	4,260,578.06	1,121,384	1,193,802	3,066,776	39.19	78,254
2014	6,068,629.18	1,498,951	1,595,752	4,472,877	39.63	112,866

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.00 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2015	376,780.65	86,810	92,416	284,365	40.08	7,095
2016	8,406,094.89	1,793,861	1,909,707	6,496,388	40.55	160,207
2017	5,265,669.74	1,032,071	1,098,721	4,166,949	41.02	101,583
2018	3,560,709.42	637,723	678,907	2,881,802	41.25	69,862
2019	3,422,777.21	550,383	585,926	2,836,851	41.75	67,949
2021	2,281,005.92	281,932	300,139	1,980,867	42.54	46,565
2022	2,653,783.47	277,320	295,229	2,358,554	42.85	55,042
2023	2,840,290.76	239,721	255,202	2,585,089	43.39	59,578
2024	6,704,284.79	430,415	458,211	6,246,074	43.73	142,833
2025	6,304,653.01	273,622	291,292	6,013,361	44.08	136,419
2026	15,435,420.79	341,123	363,153	15,072,268	44.25	340,616
2027	19,064,527.23	106,761	113,656	18,950,871	44.39	426,918
9999	3,099,463.51-	931,043-	990,969-	2,108,495-		54,607-
	165,939,183.31	49,846,211	53,054,521	112,884,662		2,923,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.76

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.10 ELEVATED TANKS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1992	189,738.86	100,277	103,283	86,456	31.23	2,768
1994	0.01					
2007	109,596.89	38,578	39,734	69,863	36.82	1,897
2008	452,291.74	152,965	157,550	294,742	37.18	7,927
2009	610,424.47	197,778	203,706	406,718	37.56	10,828
2010	876,241.28	271,109	279,235	597,006	37.95	15,731
2011	1.21			1	38.35	
2012	70,427.57	19,649	20,238	50,190	38.76	1,295
2013	7,305,295.42	1,922,754	1,980,389	5,324,906	39.19	135,874
2014	402,306.06	99,370	102,349	299,957	39.63	7,569
2015	75,692.00	17,439	17,962	57,730	40.08	1,440
2017	22,485.50	4,407	4,539	17,946	41.02	437
2018	41,920.13	7,508	7,733	34,187	41.25	829
2019	3,889.76	625	644	3,246	41.75	78
2021	3,743,807.08	462,735	476,605	3,267,202	42.54	76,803
2023	73,266.92	6,184	6,369	66,898	43.39	1,542
2024	3,546,697.40	227,698	234,523	3,312,174	43.73	75,741
2026	574,619.17	12,699	13,080	561,539	44.25	12,690
	18,098,701.47	3,541,775	3,647,939	14,450,762		353,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.20 GROUND LEVEL FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2004	411,560.09	160,920	165,861	245,699	35.82	6,859
2007	729,975.76	256,951	264,840	465,136	36.82	12,633
2008	37,653.40	12,734	13,125	24,528	37.18	660
2009	21,769.28	7,053	7,270	14,499	37.56	386
2010	13,139.81	4,065	4,190	8,950	37.95	236
2011	261,613.14	77,019	79,384	182,229	38.35	4,752
2012	1,944,284.21	542,455	559,110	1,385,174	38.76	35,737
2013	5,126,495.63	1,349,294	1,390,721	3,735,775	39.19	95,325
2014	4,119,155.97	1,017,432	1,048,670	3,070,486	39.63	77,479
2015	141,079.99	32,505	33,503	107,577	40.08	2,684
2016	1,686,605.76	359,922	370,973	1,315,633	40.55	32,445
2017	150,532.79	29,504	30,410	120,123	41.02	2,928
2018	115,120.43	20,618	21,251	93,869	41.25	2,276
2019	33,498.57	5,387	5,552	27,947	41.75	669
2021	3,736,874.95	461,878	476,059	3,260,816	42.54	76,653
2023	129,755.90	10,951	11,287	118,469	43.39	2,730
2025	461,649.62	20,036	20,651	440,999	44.08	10,005
	19,120,765.30	4,368,724	4,502,857	14,617,908		364,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.1 1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.30 BELOW GRADE FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
2007	173,959.09	61,234	63,138	110,821	36.82	3,010
2010	31,397.64	9,714	10,016	21,382	37.95	563
2011	100,934.51	29,715	30,639	70,296	38.35	1,833
2014	280,555.88	69,297	71,451	209,105	39.63	5,276
2016	231,860.11	49,479	51,017	180,843	40.55	4,460
	818,707.23	219,439	226,261	592,446		15,142

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.1 1.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.40 CLEARWELL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S0.5						
NET SALVAGE PERCENT.. 0						
1959	5,027.02	3,897	3,884	1,143	19.72	58
1977	63,020.50	41,594	41,452	21,568	25.76	837
1978	7,099.25	4,627	4,611	2,488	26.19	95
1986	137,509.65	80,622	80,347	57,163	28.93	1,976
1987	14,473.99	8,337	8,309	6,165	29.44	209
2012	12,757,639.44	3,559,381	3,547,240	9,210,399	38.76	237,626
2017	19,388.28	3,800	3,787	15,601	41.02	380
2018	32,046.45	5,740	5,720	26,326	41.25	638
2019	5,251.81	844	841	4,411	41.75	106
2020	24,652.20	3,503	3,491	21,161	42.26	501
2025	6,504,069.56	282,277	281,315	6,222,755	44.08	141,170
2026	100,000.02	2,210	2,202	97,798	44.25	2,210
	19,670,178.17	3,996,832	3,983,199	15,686,979		385,806

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.7 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.58 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	427.00	427	427			
1961	3,005.00	3,005	3,005			
1962	646.00	646	646			
1963	501.00	501	501			
1984	69,262.85	69,263	69,263			
1990	105,687.39	105,687	105,687			
1997	138,050.00	138,050	138,050			
2002	764,914.30	764,914	764,914			
2003	135,772.35	135,772	135,772			
2004	417,714.01	417,714	417,714			
2007	263,798.12	263,798	263,798			
2015	272,106.38	272,106	272,106			
2021	89,784.89	53,871	57,927	31,858	4.00	7,964
2024	656,904.50	197,071	211,910	444,994	7.00	63,571
	2,918,573.79	2,422,825	2,441,720	476,854		71,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 330.59 DISTRIBUTION RESERVOIRS AND STANDPIPES - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	1,177,380.37	1,177,380	1,177,380			
2004	736,540.63	736,541	736,541			
2005	2,616,163.15	2,616,163	2,616,163			
2006	1,898,932.85	1,898,933	1,898,933			
2007	1,611,757.81	1,611,758	1,611,758			
2008	1,742,652.76	1,742,653	1,742,653			
2009	387,058.80	387,059	387,059			
2010	7,332.39	7,332	7,332			
2011	1,233,227.05	1,233,227	1,233,227			
2012	3,394,359.12	3,394,359	3,394,359			
2013	1,350,299.88	1,350,300	1,350,300			
2014	772,333.61	772,334	772,334			
2015	3,817,936.25	3,817,936	3,817,936			
2016	800,361.02	800,361	800,361			
2017	602,080.95	602,081	602,081			
2018	2,787,180.26	2,508,462	2,448,736	338,444	1.00	338,444
2019	1,065,127.17	852,102	831,814	233,313	2.00	116,656
2020	3,609,228.96	2,526,460	2,466,306	1,142,923	3.00	380,974
2021	4,307,635.94	2,584,582	2,523,044	1,784,592	4.00	446,148
2022	4,373,708.10	2,186,854	2,134,785	2,238,923	5.00	447,785
2023	3,430,406.53	1,372,163	1,339,492	2,090,915	6.00	348,486
2024	200,361.46	60,108	58,677	141,684	7.00	20,241
2025	3,507,628.65	701,526	684,823	2,822,806	8.00	352,851
2026	6,206,550.00	620,655	605,878	5,600,672	9.00	622,297
2027	1,780,111.36	44,503	43,443	1,736,668	9.75	178,120
	53,416,355.07	35,605,832	35,285,415	18,130,940		3,252,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 6.09

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1893	2,573.14	2,414	1,616	957	8.86	108
1894	14,085.01	13,113	8,779	5,306	9.86	538
1895	133.22	125	84	49	8.85	6
1896	202,759.03	188,586	126,254	76,505	9.85	7,767
1897	43,172.83	39,849	26,678	16,495	10.85	1,520
1898	50,502.52	46,907	31,403	19,100	9.89	1,931
1899	251,277.57	231,577	155,035	96,243	10.89	8,838
1900	954,967.65	885,351	592,721	362,247	9.99	36,261
1901	144,146.78	132,586	88,763	55,384	10.99	5,039
1902	138,780.68	126,637	84,780	54,001	11.99	4,504
1903	240,460.12	220,646	147,717	92,743	11.14	8,325
1904	75,565.46	68,780	46,047	29,518	12.14	2,431
1905	402,308.59	368,112	246,442	155,867	11.33	13,757
1906	235,011.70	213,273	142,781	92,231	12.33	7,480
1907	1,415,969.60	1,274,373	853,161	562,809	13.33	42,221
1908	418,101.53	378,131	253,149	164,953	12.58	13,112
1909	278,448.34	249,712	167,176	111,272	13.58	8,194
1910	235,204.23	211,895	141,858	93,346	12.87	7,253
1911	124,585.96	111,280	74,499	50,087	13.87	3,611
1912	219,538.56	194,401	130,147	89,392	14.87	6,012
1913	85,592.40	76,109	50,953	34,639	14.21	2,438
1914	398,878.73	351,572	235,369	163,510	15.21	10,750
1915	235,961.43	208,779	139,772	96,189	14.58	6,597
1916	1,009,243.48	885,006	592,490	416,753	15.58	26,749
1917	120,984.44	106,466	71,276	49,708	15.00	3,314
1918	70,831.01	61,765	41,350	29,481	16.00	1,843
1919	119,506.37	104,544	69,990	49,516	15.46	3,203
1920	234,850.42	203,545	136,268	98,582	16.46	5,989
1921	231,288.59	198,584	132,947	98,342	17.46	5,632
1922	203,713.78	175,398	117,425	86,289	16.95	5,091
1923	1,558,602.00	1,329,176	889,851	668,751	17.95	37,256
1924	849,894.21	726,575	486,424	363,470	17.48	20,793
1925	649,353.06	549,742	368,039	281,314	18.48	15,223
1926	1,283,985.77	1,089,334	729,282	554,704	18.05	30,732
1927	224,085.34	188,232	126,017	98,068	19.05	5,148
1928	347,334.09	292,282	195,676	151,658	18.65	8,132
1929	183,116.29	152,536	102,119	80,997	19.65	4,122
1930	148,366.57	122,328	81,896	66,471	20.65	3,219
1931	218,822.25	180,660	120,947	97,875	20.28	4,826
1932	65,736.09	53,706	35,955	29,781	21.28	1,399
1933	37,680.84	30,815	20,630	17,051	20.94	814

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1934	77,273.66	62,522	41,857	35,417	21.94	1,614
1935	130,869.23	105,952	70,932	59,937	21.64	2,770
1936	102,146.07	81,799	54,762	47,384	22.64	2,093
1937	162,080.68	129,827	86,916	75,165	22.36	3,362
1938	76,354.20	60,480	40,490	35,864	23.36	1,535
1939	157,361.44	124,630	83,437	73,924	23.11	3,199
1940	121,106.68	94,827	63,484	57,623	24.11	2,390
1941	113,644.36	88,938	59,542	54,102	23.89	2,265
1942	89,626.34	69,326	46,412	43,214	24.89	1,736
1943	77,423.59	59,833	40,057	37,367	24.70	1,513
1944	41,497.62	31,688	21,214	20,284	25.70	789
1945	225,743.50	172,152	115,252	110,492	25.53	4,328
1946	311,316.49	234,515	157,002	154,314	26.53	5,817
1947	275,224.41	206,969	138,561	136,663	26.38	5,181
1948	274,434.79	203,795	136,436	137,999	27.38	5,040
1949	116,988.68	85,776	57,425	59,564	28.38	2,099
1950	134,689.76	98,526	65,961	68,729	28.26	2,432
1951	427,677.00	308,783	206,723	220,954	29.26	7,551
1952	396,107.87	285,198	190,933	205,175	29.17	7,034
1953	924,340.36	656,651	439,612	484,728	30.17	16,067
1954	1,255,241.82	888,837	595,055	660,187	30.09	21,940
1955	2,719,403.00	1,899,231	1,271,488	1,447,915	31.09	46,572
1956	1,448,560.90	1,007,909	674,770	773,791	31.04	24,929
1957	2,134,689.56	1,464,397	980,378	1,154,312	32.04	36,027
1958	1,837,291.51	1,255,054	840,228	997,064	32.01	31,149
1959	2,098,484.01	1,412,699	945,767	1,152,717	33.01	34,920
1960	2,803,729.87	1,878,499	1,257,609	1,546,121	33.00	46,852
1961	3,572,993.92	2,358,176	1,578,741	1,994,253	34.00	58,654
1962	1,386,480.71	910,225	609,373	777,108	34.01	22,849
1963	1,988,217.26	1,285,184	860,399	1,127,818	35.01	32,214
1964	4,773,468.40	3,067,431	2,053,570	2,719,898	35.04	77,623
1965	4,591,514.82	2,903,674	1,943,938	2,647,577	36.04	73,462
1966	3,924,298.57	2,465,637	1,650,683	2,273,616	36.09	62,999
1967	5,460,043.48	3,374,307	2,259,016	3,201,027	37.09	86,304
1968	5,408,195.66	3,318,469	2,221,633	3,186,563	37.15	85,776
1969	4,832,841.08	2,915,170	1,951,635	2,881,206	38.15	75,523
1970	3,717,790.65	2,225,098	1,489,648	2,228,143	38.24	58,267
1971	5,306,573.15	3,120,265	2,088,941	3,217,632	39.24	81,999
1972	8,105,168.39	4,725,313	3,163,481	4,941,687	39.34	125,615
1973	8,137,275.61	4,657,777	3,118,267	5,019,009	40.34	124,418
1974	4,841,267.29	2,745,483	1,838,033	3,003,234	40.46	74,227

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
1975	5,871,387.73	3,266,840	2,187,069	3,684,319	41.46	88,864
1976	9,731,705.66	5,360,223	3,588,537	6,143,169	41.59	147,708
1977	6,080,185.63	3,313,701	2,218,441	3,861,745	41.74	92,519
1978	9,761,490.39	5,213,612	3,490,385	6,271,105	42.74	146,727
1979	8,743,046.74	4,616,329	3,090,519	5,652,528	42.91	131,730
1980	12,143,597.77	6,278,240	4,203,127	7,940,471	43.91	180,835
1981	8,351,987.63	4,264,525	2,854,995	5,496,993	44.09	124,677
1982	6,111,003.14	3,052,446	2,043,537	4,067,466	45.09	90,208
1983	9,892,385.81	4,874,968	3,263,671	6,628,715	45.29	146,362
1984	14,724,422.86	7,091,282	4,747,439	9,976,984	46.29	215,532
1985	18,485,037.25	8,772,999	5,873,307	12,611,730	46.50	271,220
1986	24,334,717.23	11,274,274	7,547,849	16,786,868	47.50	353,408
1987	25,761,395.34	11,747,196	7,864,459	17,896,936	47.72	375,041
1988	34,925,333.79	15,664,012	10,486,671	24,438,663	47.96	509,563
1989	32,209,570.77	14,075,582	9,423,256	22,786,315	48.96	465,407
1990	33,744,028.82	14,482,937	9,695,970	24,048,059	49.21	488,682
1991	21,778,710.46	9,094,789	6,088,737	15,689,973	50.21	312,487
1992	25,526,379.79	10,453,053	6,998,062	18,528,318	50.47	367,115
1993	36,053,908.37	14,464,828	9,683,846	26,370,062	50.75	519,607
1994	39,063,208.37	15,211,213	10,183,533	28,879,675	51.75	558,061
1995	48,818,082.65	18,589,926	12,445,498	36,372,585	52.03	699,069
1996	40,736,175.63	15,027,575	10,060,592	30,675,584	53.03	578,457
1997	35,914,447.44	12,929,201	8,655,782	27,258,665	53.33	511,132
1998	89,366,715.94	31,358,781	20,993,932	68,372,784	53.64	1,274,660
1999	54,189,259.60	18,359,321	12,291,114	41,898,146	54.64	766,804
2000	56,992,397.24	18,773,296	12,568,260	44,424,137	54.97	808,152
2001	63,372,702.39	20,266,590	13,567,983	49,804,719	55.30	900,628
2002	65,328,164.47	20,088,411	13,448,697	51,879,467	56.30	921,483
2003	23,861,672.57	7,101,234	4,754,101	19,107,572	56.65	337,292
2004	63,972,510.50	18,392,097	12,313,056	51,659,454	57.00	906,306
2005	59,640,593.12	16,532,372	11,068,016	48,572,577	57.37	846,655
2006	14,301,603.32	3,784,204	2,533,431	11,768,172	58.37	201,613
2007	76,010,752.92	19,306,731	12,925,381	63,085,372	58.74	1,073,976
2008	94,945,127.46	23,090,655	15,458,626	79,486,501	59.12	1,344,494
2009	89,285,169.49	20,732,016	13,879,575	75,405,594	59.52	1,266,895
2010	93,198,584.08	20,596,887	13,789,109	79,409,475	59.92	1,325,258
2011	114,759,794.78	24,053,653	16,103,329	98,656,466	60.34	1,635,009
2012	106,676,130.74	21,121,874	14,140,575	92,535,556	60.76	1,522,968
2013	142,282,837.54	26,493,064	17,736,455	124,546,383	61.19	2,035,404
2014	131,158,688.67	22,847,844	15,296,069	115,862,620	61.63	1,879,971
2015	164,536,314.04	26,654,883	17,844,789	146,691,525	62.07	2,363,324

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 331.00 MAINS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 90-R2						
NET SALVAGE PERCENT.. 0						
2016	173,284,311.42	25,923,333	17,355,034	155,929,277	62.53	2,493,671
2017	117,007,142.84	16,029,979	10,731,677	106,275,466	62.99	1,687,180
2018	152,048,916.40	19,021,319	12,734,305	139,314,611	62.94	2,213,451
2019	163,048,408.09	18,261,422	12,225,573	150,822,835	63.43	2,377,784
2020	178,325,461.81	17,725,551	11,866,820	166,458,642	63.42	2,624,703
2021	127,290,685.69	10,997,915	7,362,833	119,927,853	63.44	1,890,414
2022	194,361,094.68	14,188,360	9,498,758	184,862,337	63.49	2,911,676
2023	251,979,959.10	14,917,214	9,986,708	241,993,251	63.57	3,806,721
2024	232,169,734.41	10,586,940	7,087,696	225,082,038	62.79	3,584,680
2025	270,424,506.85	8,437,245	5,648,528	264,775,979	62.10	4,263,703
2026	172,781,928.24	2,833,624	1,897,041	170,884,887	59.98	2,849,031
2027	63,650,812.31	280,064	187,496	63,463,316	56.57	1,121,855
9999	332,370,616.25-	63,432,594-	42,466,561-	289,904,055-		4,925,813-
	3,874,948,429.80	739,529,960	495,097,115	3,379,851,315		57,427,671

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.9 1.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1949	14,826.52	13,184	10,433	4,394	9.72	452
1950	48,490.93	42,939	33,978	14,513	9.96	1,457
1951	99,807.03	87,990	69,627	30,180	10.21	2,956
1952	161,901.82	142,069	112,421	49,481	10.47	4,726
1953	162,252.96	141,679	112,112	50,141	10.75	4,664
1954	182,970.22	158,946	125,776	57,194	11.03	5,185
1955	296,903.85	254,387	201,299	95,605	12.03	7,947
1956	382,692.04	326,054	258,010	124,682	12.33	10,112
1957	383,923.71	325,183	257,321	126,603	12.64	10,016
1958	469,461.37	395,193	312,720	156,741	12.97	12,085
1959	596,586.65	498,985	394,852	201,735	13.30	15,168
1960	621,865.29	516,646	408,827	213,038	13.65	15,607
1961	579,429.91	478,030	378,270	201,160	14.00	14,369
1962	632,540.73	518,051	409,939	222,602	14.37	15,491
1963	530,529.98	431,215	341,225	189,305	14.74	12,843
1964	489,640.57	394,846	312,446	177,195	15.12	11,719
1965	742,343.34	593,726	469,821	272,522	15.52	17,559
1966	751,320.94	595,798	471,461	279,860	15.92	17,579
1967	796,817.62	626,299	495,597	301,221	16.34	18,435
1968	924,731.91	720,181	569,886	354,846	16.76	21,172
1969	1,014,411.14	782,517	619,213	395,198	17.19	22,990
1970	1,113,798.39	850,719	673,182	440,616	17.63	24,992
1971	1,309,049.11	989,641	783,113	525,936	18.07	29,105
1972	1,424,043.87	1,065,185	842,891	581,153	18.53	31,363
1973	1,894,697.73	1,401,697	1,109,177	785,521	18.99	41,365
1974	1,102,192.23	800,302	633,287	468,905	19.99	23,457
1975	669,083.16	480,134	379,935	289,148	20.46	14,132
1976	874,797.99	620,144	490,726	384,072	20.94	18,342
1977	1,235,628.33	864,940	684,436	551,192	21.43	25,721
1978	1,713,318.04	1,183,731	936,698	776,620	21.92	35,430
1979	2,639,625.23	1,799,169	1,423,700	1,215,925	22.42	54,234
1980	2,419,427.97	1,626,098	1,286,747	1,132,681	22.93	49,397
1981	2,357,188.38	1,561,402	1,235,553	1,121,635	23.44	47,851
1982	2,351,916.68	1,534,626	1,214,365	1,137,552	23.97	47,457
1983	2,667,261.54	1,713,449	1,355,869	1,311,393	24.49	53,548
1984	3,165,192.54	1,987,108	1,572,418	1,592,775	25.49	62,486
1985	3,484,979.26	2,151,626	1,702,603	1,782,376	26.03	68,474
1986	4,247,690.71	2,577,499	2,039,600	2,208,091	26.57	83,105
1987	6,013,281.27	3,583,916	2,835,988	3,177,293	27.11	117,200
1988	6,674,607.49	3,904,645	3,089,784	3,584,823	27.67	129,556
1989	7,139,535.11	4,096,665	3,241,731	3,897,804	28.23	138,073

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
1990	8,043,595.14	4,523,718	3,579,663	4,463,932	28.79	155,051
1991	5,928,121.26	3,265,209	2,583,792	3,344,329	29.36	113,908
1992	6,234,606.54	3,338,632	2,641,892	3,592,715	30.36	118,337
1993	9,288,141.50	4,863,271	3,848,354	5,439,788	30.94	175,817
1994	7,497,988.07	3,835,221	3,034,848	4,463,140	31.52	141,597
1995	10,660,132.92	5,321,538	4,210,985	6,449,148	32.10	200,908
1996	10,946,139.90	5,327,486	4,215,692	6,730,448	32.69	205,887
1997	10,384,249.14	4,922,134	3,894,933	6,489,316	33.29	194,933
1998	45,120,542.59	20,805,082	16,463,266	28,657,277	33.89	845,597
1999	13,636,557.89	6,109,178	4,834,253	8,802,305	34.50	255,139
2000	13,676,513.88	5,945,181	4,704,480	8,972,034	35.11	255,541
2001	16,055,367.87	6,762,521	5,351,249	10,704,119	35.73	299,584
2002	29,420,045.53	11,915,118	9,428,550	19,991,496	36.73	544,282
2003	3,332,913.70	1,303,836	1,031,738	2,301,176	37.35	61,611
2004	2,301,972.14	868,304	687,098	1,614,874	37.98	42,519
2005	18,642,380.85	6,767,184	5,354,939	13,287,442	38.61	344,145
2006	97,093.23	33,847	26,783	70,310	39.24	1,792
2007	11,757,112.87	3,926,876	3,107,376	8,649,737	39.88	216,894
2008	24,614,968.60	7,857,098	6,217,399	18,397,570	40.52	454,037
2009	22,036,985.52	6,703,651	5,304,665	16,732,321	41.17	406,420
2010	17,638,502.22	5,097,527	4,033,723	13,604,779	41.82	325,318
2011	18,381,854.43	5,029,275	3,979,715	14,402,139	42.48	339,033
2012	21,415,824.87	5,525,283	4,372,211	17,043,614	43.14	395,077
2013	22,208,505.51	5,378,900	4,256,377	17,952,129	43.80	409,866
2014	20,397,030.58	4,613,808	3,650,952	16,746,079	44.47	376,570
2015	21,290,834.06	4,471,075	3,538,006	17,752,828	45.14	393,284
2016	27,661,526.29	5,385,699	4,261,756	23,399,770	45.50	514,281
2017	25,379,567.08	4,517,563	3,574,792	21,804,775	46.18	472,169
2018	23,715,731.19	3,820,604	3,023,282	20,692,449	46.87	441,486
2019	26,179,867.32	3,790,845	2,999,733	23,180,134	47.25	490,585
2020	33,312,868.41	4,244,059	3,358,366	29,954,502	47.95	624,703
2021	30,203,778.54	3,334,497	2,638,620	27,565,159	48.35	570,117
2022	40,698,247.83	3,784,937	2,995,058	37,703,190	48.76	773,240
2023	50,527,321.73	3,799,655	3,006,704	47,520,618	49.19	966,063
2024	59,334,324.69	3,399,857	2,690,340	56,643,985	49.36	1,147,569
2025	61,511,074.46	2,398,932	1,898,298	59,612,776	49.28	1,209,675

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 333.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. 0						
2026	69,050,398.05	1,387,913	1,098,269	67,952,129	48.75	1,393,890
2027	29,437,556.59	156,019	123,460	29,314,097	47.14	621,852
9999	29,242,572.50-	7,130,869-	5,642,727-	23,599,845-		559,403-
	903,158,434.05	220,237,278	174,275,927	728,882,507		17,277,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.2	1.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
1964	432.34	432	432			
1965	690.21	633	579	111	5.57	20
1966	379.60	370	339	41	1.50	27
1967	211.29	209	191	20	0.61	20
1968	644.58	635	581	64	0.88	64
1969	484.76	478	437	48	0.82	48
1970	1,005.44	986	902	103	1.14	90
1971	393.61	386	353	41	1.14	36
1972	742.49	723	662	80	1.50	53
1973	469.40	456	417	52	1.56	33
1974	161.81	157	144	18	1.64	11
1975	867.81	839	768	100	1.76	57
1976	209.21	202	185	24	1.91	13
1977	228.08	219	200	28	2.08	13
1978	368.71	352	322	47	2.28	21
1979	424.75	404	370	55	2.51	22
1980	237.30	225	206	31	2.50	12
1981	289.53	273	250	40	2.78	14
1986	1,711.36	1,579	1,445	266	3.44	77
1987	178,858.25	163,834	149,915	28,943	3.67	7,886
1988	380.71	347	318	63	3.74	17
1989	8,855.11	8,009	7,329	1,526	4.02	380
1990	32,652.21	29,358	26,864	5,788	4.15	1,395
1991	616,424.84	550,344	503,587	112,838	4.32	26,120
1992	194,193.42	171,958	157,349	36,844	4.53	8,133
1993	212,678.26	187,284	171,373	41,305	4.61	8,960
1994	179,950.72	156,773	143,454	36,497	4.88	7,479
1995	234,273.94	202,413	185,216	49,058	5.04	9,734
1996	62,330.63	53,330	48,799	13,532	5.23	2,587
1997	991,842.07	839,098	767,809	224,033	5.46	41,032
1998	9,213,281.69	7,721,651	7,065,629	2,147,653	5.60	383,509
1999	1,281,258.03	1,061,907	971,689	309,569	5.78	53,559
2000	1,073,049.21	877,862	803,280	269,769	6.00	44,962
2001	2,818,791.16	2,279,275	2,085,631	733,160	6.15	119,213
2002	1,386,633.90	1,105,841	1,011,890	374,744	6.35	59,015
2003	63,105.89	49,526	45,318	17,788	6.58	2,703
2004	32,223.34	24,902	22,786	9,437	6.76	1,396
2005	2,154,246.84	1,639,813	1,500,497	653,750	6.90	94,746
2006	47,653.69	35,626	32,599	15,055	7.09	2,123
2007	2,897,977.92	2,127,116	1,946,399	951,579	7.25	131,252
2008	1,370,799.29	987,113	903,249	467,550	7.39	63,268

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 334.00 METERS AND METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. 0						
2009	3,533,616.30	2,493,320	2,281,491	1,252,125	7.51	166,728
2010	7,039,303.26	4,846,560	4,434,802	2,604,501	7.69	338,687
2011	12,087,330.67	8,103,346	7,414,896	4,672,435	7.87	593,702
2012	10,645,727.71	6,930,369	6,341,574	4,304,154	8.04	535,343
2013	8,536,390.17	5,377,926	4,921,024	3,615,366	8.22	439,826
2014	6,150,495.34	3,733,966	3,416,733	2,733,762	8.41	325,061
2015	11,714,189.11	6,803,601	6,225,576	5,488,613	8.66	633,789
2016	14,068,588.07	7,768,674	7,108,657	6,959,931	8.92	780,261
2017	14,901,224.89	7,748,637	7,090,323	7,810,902	9.23	846,252
2018	12,242,827.72	5,927,977	5,424,343	6,818,485	9.59	710,999
2019	16,449,936.52	7,316,932	6,695,295	9,754,642	9.99	976,441
2020	9,510,416.90	3,821,286	3,496,634	6,013,783	10.42	577,138
2021	6,479,786.38	2,301,620	2,106,077	4,373,709	10.89	401,626
2022	20,099,160.94	6,140,294	5,618,622	14,480,539	11.37	1,273,574
2023	35,623,116.67	8,962,776	8,201,310	27,421,807	11.90	2,304,354
2024	39,363,866.28	7,652,336	7,002,203	32,361,663	12.43	2,603,513
2025	31,430,507.30	4,186,544	3,830,861	27,599,646	13.02	2,119,788
2026	34,926,198.21	2,402,922	2,198,773	32,727,425	13.53	2,418,878
2027	18,416,768.49	327,818	299,967	18,116,801	13.83	1,309,964
9999	2,043,354.56-	743,755-	680,567-	1,362,788-		123,382-
	336,237,509.77	122,386,087	111,988,357	224,249,153		20,302,642

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 6.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1936	588.40	557	388	200	5.15	39
1937	1,621.51	1,518	1,059	563	6.15	92
1938	1,929.31	1,803	1,257	672	6.24	108
1939	3,562.65	3,323	2,318	1,245	6.34	196
1940	2,310.84	2,151	1,500	811	6.46	126
1941	2,706.59	2,514	1,753	954	6.59	145
1942	983.11	911	635	348	6.74	52
1943	1,073.20	992	692	381	6.91	55
1944	1,074.91	981	684	391	7.91	49
1945	475.94	433	302	174	8.09	22
1946	1,665.69	1,511	1,054	612	8.29	74
1947	7,077.54	6,398	4,462	2,616	8.50	308
1948	5,623.01	5,064	3,532	2,091	8.72	240
1949	16,588.46	14,880	10,378	6,210	8.96	693
1950	3,735.45	3,337	2,327	1,408	9.21	153
1951	21,271.04	18,914	13,191	8,080	9.47	853
1952	17,875.29	15,820	11,033	6,842	9.75	702
1953	13,592.28	11,969	8,348	5,244	10.03	523
1954	21,052.56	18,442	12,862	8,191	10.33	793
1955	17,841.89	15,544	10,841	7,001	10.64	658
1956	29,621.78	25,658	17,895	11,727	10.97	1,069
1957	42,590.10	36,670	25,575	17,015	11.30	1,506
1958	51,525.95	44,086	30,747	20,779	11.65	1,784
1959	66,485.57	56,513	39,414	27,072	12.00	2,256
1960	67,459.21	56,949	39,718	27,741	12.37	2,243
1961	65,264.47	54,705	38,153	27,111	12.74	2,128
1962	48,976.80	40,749	28,419	20,558	13.12	1,567
1963	73,731.35	60,873	42,455	31,276	13.52	2,313
1964	61,772.46	50,592	35,284	26,488	13.92	1,903
1965	92,329.65	74,990	52,300	40,030	14.34	2,791
1966	94,944.24	76,449	53,318	41,626	14.76	2,820
1967	119,431.65	95,306	66,469	52,963	15.19	3,487
1968	117,836.73	93,162	64,974	52,863	15.63	3,382
1969	115,475.29	90,417	63,059	52,416	16.07	3,262
1970	112,035.50	86,850	60,572	51,464	16.53	3,113
1971	148,642.08	114,038	79,533	69,109	16.99	4,068
1972	157,492.24	119,537	83,368	74,124	17.46	4,245
1973	210,824.12	159,383	111,158	99,666	17.43	5,718
1974	286,596.59	214,174	149,371	137,226	17.92	7,658
1975	285,002.37	210,446	146,771	138,231	18.42	7,504
1976	190,952.07	139,261	97,124	93,828	18.93	4,957

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1977	279,759.24	201,427	140,481	139,278	19.44	7,165
1978	430,990.30	306,219	213,566	217,424	19.97	10,888
1979	500,711.51	350,899	244,727	255,985	20.49	12,493
1980	432,792.80	299,017	208,543	224,250	21.03	10,663
1981	261,009.25	177,695	123,929	137,080	21.57	6,355
1982	406,053.34	272,259	189,881	216,172	22.11	9,777
1983	534,225.72	354,940	247,545	286,681	22.23	12,896
1984	531,571.07	347,435	242,311	289,260	22.79	12,692
1985	567,328.80	364,565	254,258	313,071	23.36	13,402
1986	734,721.97	463,903	323,539	411,183	23.94	17,176
1987	804,852.40	499,008	348,022	456,830	24.52	18,631
1988	858,300.28	522,190	364,190	494,110	25.10	19,686
1989	1,071,806.20	639,440	445,963	625,843	25.69	24,361
1990	1,134,052.77	667,163	465,298	668,755	25.89	25,831
1991	951,267.70	547,930	382,141	569,127	26.50	21,476
1992	1,306,645.69	736,295	513,512	793,134	27.11	29,256
1993	1,152,244.85	634,656	442,627	709,618	27.73	25,590
1994	1,523,647.70	819,570	571,591	952,057	28.35	33,582
1995	1,664,375.32	873,464	609,178	1,055,197	28.98	36,411
1996	1,577,246.03	811,651	566,068	1,011,178	29.24	34,582
1997	1,706,694.28	855,054	596,338	1,110,356	29.88	37,161
1998	1,583,268.10	771,368	537,973	1,045,295	30.52	34,250
1999	2,036,884.89	963,854	672,218	1,364,667	31.17	43,781
2000	1,229,485.62	567,654	395,898	833,588	31.48	26,480
2001	1,686,281.69	754,105	525,934	1,160,348	32.14	36,103
2002	1,575,205.61	681,276	475,141	1,100,065	32.80	33,539
2003	2,108,086.60	885,396	617,500	1,490,587	33.14	44,978
2004	2,170,114.86	878,462	612,664	1,557,451	33.82	46,051
2005	212,011.76	82,557	57,578	154,434	34.50	4,476
2006	5,605,536.83	2,107,121	1,469,564	4,135,973	34.87	118,611
2007	3,150,891.37	1,134,321	791,107	2,359,784	35.56	66,361
2008	4,214,667.80	1,457,432	1,016,453	3,198,215	35.95	88,963
2009	4,587,488.19	1,511,119	1,053,896	3,533,592	36.64	96,441
2010	4,190,646.79	1,317,958	919,180	3,271,467	37.05	88,299
2011	3,495,645.59	1,040,304	725,537	2,770,109	37.76	73,361
2012	4,588,389.00	1,293,926	902,419	3,685,970	38.19	96,517
2013	5,180,806.47	1,378,095	961,121	4,219,685	38.63	109,233
2014	4,601,946.96	1,142,663	796,925	3,805,022	39.36	96,672
2015	7,650,951.86	1,771,960	1,235,814	6,415,138	39.81	161,144
2016	7,674,820.02	1,646,249	1,148,139	6,526,681	40.28	162,033
2017	5,996,932.02	1,181,396	823,938	5,172,994	40.76	126,913

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 335.00 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
2018	5,445,706.29	980,227	683,637	4,762,069	41.00	116,148
2019	7,171,981.08	1,158,992	808,313	6,363,668	41.50	153,341
2020	7,520,451.80	1,079,185	752,653	6,767,799	41.78	161,987
2021	7,678,660.09	958,297	668,343	7,010,317	42.08	166,595
2022	10,966,962.91	1,157,015	806,934	10,160,029	42.39	239,680
2023	13,852,812.43	1,191,342	830,875	13,021,937	42.51	306,326
2024	13,735,397.26	906,536	632,243	13,103,154	42.45	308,673
2025	9,713,121.98	440,976	307,548	9,405,574	42.05	223,676
2026	7,071,586.42	169,718	118,366	6,953,220	40.67	170,967
2027	2,929,627.00	18,750	13,077	2,916,550	38.51	75,735
9999	9,073,018.53-	2,179,921-	1,520,337-	7,552,682-		199,557-
	171,565,287.87	41,220,983	28,748,652	142,816,636		3,773,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 2.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	90,026.71	90,027	90,027			
2008	76,984.00	73,135	58,049	18,935	1.00	18,935
2010	10,963.48	9,319	7,397	3,566	3.00	1,189
2011	38,981.20	31,185	24,752	14,229	4.00	3,557
2012	132,651.96	99,489	78,967	53,685	5.00	10,737
2013	475,451.73	332,816	264,163	211,289	6.00	35,215
2014	1,428,108.53	928,271	736,789	691,320	7.00	98,760
2015	109,681.98	65,809	52,234	57,448	8.00	7,181
2016	155,630.75	85,597	67,940	87,691	9.00	9,743
2017	87,828.22	43,914	34,856	52,972	10.00	5,297
2018	2,016,609.34	907,474	720,282	1,296,327	11.00	117,848
2019	1,190,614.34	476,246	378,007	812,607	12.00	67,717
2020	278,241.94	97,385	77,297	200,945	13.00	15,457
2021	572,409.56	171,723	136,300	436,110	14.00	31,151
2022	1,036,826.95	259,207	205,738	831,089	15.00	55,406
2023	1,918,449.86	383,690	304,544	1,613,906	16.00	100,869
2024	190,861.15	28,629	22,723	168,138	17.00	9,890
2025	217,771.10	21,777	17,285	200,486	18.00	11,138
	10,028,092.80	4,105,693	3,277,350	6,750,743		600,090

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.20 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	5,341,454.29	5,341,454	5,341,454			
2023	6,897,089.92	5,517,672	3,572,318	3,324,772	1.00	3,324,772
2024	3,542,959.66	2,125,776	1,376,296	2,166,664	2.00	1,083,332
2025	3,705,813.54	1,482,325	959,705	2,746,109	3.00	915,370
2026	3,333,119.00	666,624	431,594	2,901,525	4.00	725,381
2027	1,206,101.00	60,305	39,043	1,167,058	4.75	245,696
	24,026,537.41	15,194,156	11,720,410	12,306,127		6,294,551

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 26.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.30 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	14,630,870.21	14,630,870	14,630,870			
2023	21,748,790.72	17,399,033	10,891,320	10,857,471	1.00	10,857,471
2024	11,417,129.55	6,850,278	4,288,087	7,129,043	2.00	3,564,522
2025	19,628,618.02	7,851,447	4,914,791	14,713,827	3.00	4,904,609
2026	12,823,611.69	2,564,722	1,605,446	11,218,166	4.00	2,804,542
2027	2,257,758.00	112,888	70,665	2,187,093	4.75	460,441
	82,506,778.19	49,409,238	36,401,179	46,105,599		22,591,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0 27.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.31 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - ENTERPRISE SOLUTIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	157,049.62	141,345	143,289	13,761	1.00	13,761
2026	6,427,046.66	642,705	651,547	5,775,500	9.00	641,722
	6,584,096.28	784,050	794,836	5,789,260		655,483

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 9.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 340.50 OFFICE FURNITURE AND EQUIPMENT - OTHER OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	9,454.95	7,564	2,268	7,187	2.00	3,594
2021	10,607.55	6,365	1,908	8,700	4.00	2,175
2023	17,799.81	7,120	2,135	15,665	6.00	2,611
9999	354.00-	197-	59-	295-		78-
	37,508.31	20,852	6,252	31,256		8,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.8 22.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.00 TRANSPORTATION EQUIPMENT - NOT CLASSIFIED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1986	349.00	349	349			
2020	2,238.67	1,495	1,768	471	3.48	135
2025	36,010.43	8,426	9,965	26,045	6.55	3,976
	38,598.10	10,270	12,082	26,516		4,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 10.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.10 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2011	13,026.96	11,630	13,027			
2012	1,047,063.51	917,228	1,047,064			
2013	4,227,768.76	3,628,271	4,227,769			
2014	32,917.81	27,602	32,311	607	2.50	243
2015	725,387.34	593,657	694,927	30,460	2.66	11,451
2016	1,220,134.83	973,058	1,139,050	81,085	2.79	29,063
2017	26,157.18	20,272	23,730	2,427	2.90	837
2018	2,047,017.14	1,532,806	1,794,284	252,733	3.02	83,686
2019	9,553,497.26	6,825,018	7,989,281	1,564,216	3.20	488,818
2020	8,453,258.56	5,645,086	6,608,067	1,845,192	3.48	530,228
2021	10,790,668.96	6,552,094	7,669,800	3,120,869	3.88	804,348
2022	9,807,263.14	5,212,560	6,101,758	3,705,505	4.41	840,251
2023	16,574,063.92	7,332,366	8,583,176	7,990,888	5.04	1,585,494
2024	10,308,127.68	3,528,472	4,130,385	6,177,743	5.76	1,072,525
2025	6,190,218.36	1,448,511	1,695,609	4,494,609	6.55	686,200
2026	5,234,232.92	623,397	729,741	4,504,492	7.40	608,715
2027	1,531,202.90	45,936	53,772	1,477,431	8.08	182,850
	87,782,007.23	44,917,964	52,533,751	35,248,256		6,924,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.1 7.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.20 TRANSPORTATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2000	58,209.00	57,994	58,209			
2011	4,000.00	3,571	4,000			
2012	90,370.79	79,165	90,371			
2013	2,819,782.74	2,419,938	2,819,783			
2014	411,274.47	344,854	411,274			
2016	2,478,954.18	1,976,966	2,478,954			
2017	2,326,634.81	1,803,142	2,301,015	25,620	2.90	8,834
2018	5,865,427.39	4,392,032	5,604,735	260,692	3.02	86,322
2019	8,314.30	5,940	7,580	734	3.20	229
2020	811,487.16	541,911	691,540	119,947	3.48	34,468
2021	229,580.55	139,401	177,892	51,689	3.88	13,322
2022	172,600.00	91,737	117,067	55,533	4.41	12,593
	15,276,635.39	11,856,651	14,762,420	514,215		155,768

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 1.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.30 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
2007	5,276.00	4,959	5,276			
2010	3,260.99	2,955	3,261			
2011	9,394.63	8,388	9,395			
2012	1,737,448.59	1,522,005	1,737,449			
2013	57,943.00	49,727	57,943			
2018	62,186.00	46,565	62,186			
2019	146,881.00	104,932	146,880			
	2,022,390.21	1,739,531	2,022,390			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 341.40 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-L2.5						
NET SALVAGE PERCENT.. 0						
1961	374.92	375	375			
1977	403.11	403	403			
1978	265.00	265	265			
1997	5,832.00	5,832	5,832			
1998	8,060.31	8,060	8,060			
1999	3,236.47	3,235	3,236			
2006	4,626.70	4,392	4,627			
2007	18,169.65	17,079	18,170			
2008	97,342.34	90,626	97,342			
2009	25,526.94	23,480	25,527			
2010	50,483.13	45,743	50,483			
2011	75,022.83	66,980	75,023			
2012	320,046.56	280,361	320,047			
2013	836,648.69	718,012	836,649			
2014	718,980.22	602,865	718,980			
2015	178,997.07	146,491	178,997			
2016	954,565.45	761,266	954,565			
2017	120,461.68	93,358	120,462			
2018	2,510,965.54	1,880,211	2,464,725	46,241	3.02	15,312
2019	787,130.82	562,326	737,140	49,991	3.20	15,622
2020	473,035.57	315,893	414,097	58,939	3.48	16,936
2021	107,145.87	65,059	85,284	21,862	3.88	5,635
2022	47,744.96	25,376	33,265	14,480	4.41	3,283
2023	129,695.53	57,377	75,214	54,482	5.04	10,810
2024	211,053.00	72,243	94,702	116,351	5.76	20,200
	7,685,814.36	5,847,308	7,323,470	362,344		87,798

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 1.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 342.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,009.93	1,010	1,010			
2008	23,325.31	22,159	18,623	4,702	1.00	4,702
2014	61,104.50	39,718	33,380	27,724	7.00	3,961
2016	92,745.16	51,010	42,871	49,874	9.00	5,542
2017	48,514.27	24,257	20,386	28,128	10.00	2,813
2018	63,986.81	28,794	24,200	39,787	11.00	3,617
2019	88,430.08	35,372	29,728	58,702	12.00	4,892
2020	2,304.60	807	678	1,627	13.00	125
2021	12,195.19	3,659	3,075	9,120	14.00	651
2022	80,982.31	20,246	17,016	63,966	15.00	4,264
2023	1,757.57	352	296	1,462	16.00	91
2024	778.12	117	98	680	17.00	40
	477,133.85	227,501	191,361	285,773		30,698

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 343.00 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	549,998.36	549,998	549,998			
2008	242,537.03	230,410	212,225	30,312	1.00	30,312
2009	94,320.26	84,888	78,188	16,132	2.00	8,066
2010	682,650.00	580,252	534,455	148,195	3.00	49,398
2011	1,147,539.26	918,031	845,575	301,964	4.00	75,491
2012	2,345,480.14	1,759,110	1,620,272	725,208	5.00	145,042
2013	2,935,681.65	2,054,977	1,892,788	1,042,894	6.00	173,816
2014	1,034,683.00	672,544	619,463	415,220	7.00	59,317
2015	1,784,104.72	1,070,463	985,976	798,129	8.00	99,766
2016	4,211,336.43	2,316,235	2,133,426	2,077,910	9.00	230,879
2017	5,214,194.42	2,607,097	2,401,331	2,812,863	10.00	281,286
2018	2,742,886.36	1,234,299	1,136,882	1,606,004	11.00	146,000
2019	1,318,244.63	527,298	485,681	832,564	12.00	69,380
2020	4,362,171.21	1,526,760	1,406,260	2,955,911	13.00	227,378
2021	4,889,292.18	1,466,788	1,351,022	3,538,270	14.00	252,734
2022	6,454,617.93	1,613,654	1,486,296	4,968,322	15.00	331,221
2023	15,505,353.61	3,101,071	2,856,318	12,649,036	16.00	790,565
2024	9,255,642.48	1,388,346	1,278,771	7,976,871	17.00	469,228
2025	15,090,375.55	1,509,038	1,389,937	13,700,439	18.00	761,136
2026	6,917,246.95	345,862	318,564	6,598,683	19.00	347,299
2027	2,357,435.30	29,468	27,143	2,330,292	19.75	117,989
9999	61.00-	18-	17-	44-		3-
	89,135,730.47	25,586,571	23,610,554	65,525,176		4,666,300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 5.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 344.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	103,111.94	103,112	103,112			
2008	48,086.76	45,682	34,538	13,549	1.00	13,549
2009	196,304.71	176,674	133,575	62,730	2.00	31,365
2010	107,001.34	90,951	68,764	38,237	3.00	12,746
2011	204,682.14	163,746	123,801	80,881	4.00	20,220
2012	88,334.29	66,251	50,089	38,245	5.00	7,649
2013	28,609.66	20,027	15,142	13,468	6.00	2,245
2014	57,772.94	37,552	28,391	29,382	7.00	4,197
2015	24,757.59	14,855	11,231	13,527	8.00	1,691
2016	47,552.75	26,154	19,774	27,779	9.00	3,087
2017	94,878.08	47,439	35,867	59,011	10.00	5,901
2018	291,357.49	131,111	99,127	192,230	11.00	17,475
2019	167,806.34	67,123	50,749	117,057	12.00	9,755
2020	212,824.35	74,489	56,318	156,506	13.00	12,039
2021	110,412.37	33,124	25,044	85,368	14.00	6,098
2022	117,072.96	29,268	22,128	94,945	15.00	6,330
2023	258,044.10	51,609	39,019	219,025	16.00	13,689
2024	197,044.32	29,557	22,347	174,697	17.00	10,276
2025	53,815.26	5,382	4,069	49,746	18.00	2,764
	2,409,469.39	1,214,106	943,085	1,466,384		181,076

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 7.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
1951	29.64	30	30			
1967	1,931.23	1,931	1,931			
1968	1,032.10	1,032	1,032			
1969	817.92	818	818			
1970	6,734.16	6,734	6,734			
1972	6,321.41	6,321	6,321			
1975	281.75	282	282			
1977	596.25	596	596			
1978	1,790.00	1,790	1,790			
1980	7,445.82	7,446	7,446			
1982	2,452.73	2,453	2,453			
1984	1,722.07	1,722	1,722			
1985	16,792.81	16,786	16,793			
1986	14,013.50	13,904	14,014			
1987	4,748.59	4,673	4,749			
1988	10,221.10	9,966	10,221			
1989	13,115.87	12,659	13,116			
1990	9,498.15	9,102	9,498			
1991	12,096.57	11,453	12,097			
1992	18,034.45	16,916	18,034			
1993	77,817.09	72,230	77,073	744	2.63	283
1994	142,750.50	130,959	139,741	3,010	2.97	1,013
1995	148,235.10	134,716	143,750	4,485	3.21	1,397
1996	79,553.28	71,272	76,051	3,502	3.60	973
1997	41,095.55	36,370	38,809	2,287	3.90	586
1998	97,830.04	85,680	91,425	6,405	4.11	1,558
1999	255,047.45	219,953	234,702	20,345	4.47	4,551
2001	45,944.17	38,464	41,043	4,901	5.06	969
2002	104,174.99	85,684	91,430	12,745	5.40	2,360
2003	170,236.10	137,278	146,483	23,753	5.76	4,124
2004	19,131.90	15,137	16,152	2,980	6.07	491
2005	33,181.89	25,696	27,419	5,763	6.41	899
2006	13,570.69	10,288	10,978	2,593	6.70	387
2007	10,129.80	7,496	7,999	2,131	7.03	303
2008	70,816.03	50,995	54,415	16,401	7.39	2,219
2009	85,341.82	59,756	63,763	21,579	7.71	2,799
2010	16,615.93	11,299	12,057	4,559	8.00	570
2011	34,410.00	22,573	24,087	10,323	8.39	1,230
2012	21,347.57	13,513	14,419	6,929	8.70	796
2013	21,465.79	13,043	13,918	7,548	9.04	835
2014	100,707.30	58,390	62,305	38,402	9.42	4,077

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 345.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S0.5						
NET SALVAGE PERCENT.. 0						
2015	52,293.85	28,803	30,734	21,560	9.79	2,202
2016	126,868.88	66,010	70,436	56,433	10.14	5,565
2017	26,612.95	12,961	13,830	12,783	10.53	1,214
2018	292,687.82	132,236	141,103	151,585	10.92	13,881
2019	13,003.54	5,389	5,750	7,254	11.31	641
2022	53,275.45	15,210	16,230	37,045	12.51	2,961
2024	2,433.40	448	478	1,955	13.31	147
2025	805,604.26	102,473	109,345	696,259	13.72	50,748
	3,091,859.26	1,790,936	1,905,602	1,186,257		109,779

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 3.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.00 COMMUNICATION EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	6,943.86	6,944	6,944			
2013	272,799.42	254,612	270,855	1,944	1.00	1,944
2015	17,452.26	13,962	14,853	2,599	3.00	866
2016	35,790.32	26,246	27,920	7,870	4.00	1,968
2018	11,496.50	6,898	7,338	4,158	6.00	693
2019	417,135.37	222,471	236,663	180,472	7.00	25,782
2020	242,215.01	113,034	120,245	121,970	8.00	15,246
2021	421,611.93	168,645	179,404	242,208	9.00	26,912
2022	647,981.81	215,992	229,771	418,211	10.00	41,821
2023	1,592,272.70	424,611	451,699	1,140,574	11.00	103,689
2024	590,418.12	118,084	125,617	464,801	12.00	38,733
2025	1,434,193.99	191,221	203,420	1,230,774	13.00	94,675
9999	169,789.89-	52,597-	55,939-	113,851-		10,513-
	5,520,521.40	1,710,123	1,818,790	3,701,731		341,816

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 6.19

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.10 COMMUNICATION EQUIPMENT - NON-TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	39,624.20	39,624	39,624			
2013	721,836.04	673,711	631,287	90,549	1.00	90,549
2014	57,418.30	49,763	46,629	10,789	2.00	5,394
2015	3,007.59	2,406	2,254	754	3.00	251
2017	75,197.83	50,132	46,975	28,223	5.00	5,645
2018	603,112.84	361,868	339,081	264,032	6.00	44,005
2019	761,373.17	406,063	380,493	380,880	7.00	54,411
2020	1,640,804.93	765,714	717,496	923,309	8.00	115,414
2021	2,131,641.07	852,656	798,963	1,332,678	9.00	148,075
2022	1,550,008.12	516,664	484,129	1,065,879	10.00	106,588
2023	1,801,372.96	480,372	450,123	1,351,250	11.00	122,841
2024	1,095,164.37	219,033	205,240	889,924	12.00	74,160
2025	2,187,847.25	291,706	273,337	1,914,510	13.00	147,270
2026	2,626,002.00	175,076	164,051	2,461,951	14.00	175,854
2027	1,189,972.00	19,837	18,588	1,171,384	14.75	79,416
	16,484,382.67	4,904,625	4,598,270	11,886,113		1,169,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 7.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.19 COMMUNICATION EQUIPMENT - REMOTE CONTROL AND INSTRUMENTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	318,372.46	318,372	318,372			
2018	760,200.33	684,180	626,847	133,353	1.00	133,353
2019	64,999.04	51,999	47,642	17,357	2.00	8,678
2020	577,226.33	404,058	370,199	207,027	3.00	69,009
2021	304,242.62	182,546	167,249	136,994	4.00	34,248
2022	953,204.19	476,602	436,664	516,540	5.00	103,308
2023	1,878,490.11	751,396	688,430	1,190,060	6.00	198,343
2024	29,855.29	8,957	8,206	21,649	7.00	3,093
2025	3,815,477.06	763,095	699,150	3,116,327	8.00	389,541
2026	7,699,720.00	769,972	705,450	6,994,270	9.00	777,141
2027	3,395,668.00	84,892	77,778	3,317,890	9.75	340,296
	19,797,455.43	4,496,069	4,145,987	15,651,468		2,057,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 10.39

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 346.20 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	35,766.67	35,767	35,767			
2018	66,703.59	60,033	54,254	12,450	1.00	12,450
2019	558.28	447	404	154	2.00	77
2020	63,300.51	44,310	40,044	23,257	3.00	7,752
2022	24,688.05	12,344	11,156	13,532	5.00	2,706
	191,017.10	152,901	141,625	49,392		22,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.1 12.03

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 347.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	237,394.60	237,395	237,395			
2003	269,249.53	258,480	227,760	41,490	1.00	41,490
2004	589,851.03	542,663	478,168	111,683	2.00	55,842
2005	363,169.88	319,589	281,606	81,564	3.00	27,188
2006	32,215.49	27,061	23,845	8,370	4.00	2,092
2008	148,764.62	113,061	99,624	49,141	6.00	8,190
2009	15,603.42	11,234	9,899	5,704	7.00	815
2010	25,913.81	17,621	15,527	10,387	8.00	1,298
2011	67,243.18	43,036	37,921	29,322	9.00	3,258
2012	211,775.19	127,065	111,963	99,812	10.00	9,981
2013	1,923,412.23	1,077,111	949,097	974,315	11.00	88,574
2014	304,208.62	158,188	139,388	164,821	12.00	13,735
2015	242,341.45	116,324	102,499	139,842	13.00	10,757
2016	777,191.88	341,964	301,322	475,870	14.00	33,991
2017	546,849.76	218,740	192,743	354,107	15.00	23,607
2018	1,210,058.27	435,621	383,848	826,210	16.00	51,638
2019	736,997.02	235,839	207,810	529,187	17.00	31,129
2020	6,328,792.35	1,772,062	1,561,454	4,767,338	18.00	264,852
2021	4,955,441.76	1,189,306	1,047,958	3,907,484	19.00	205,657
2022	7,313,707.05	1,462,741	1,288,896	6,024,811	20.00	301,241
2023	584,153.05	93,464	82,356	501,797	21.00	23,895
2024	90,855.29	10,903	9,607	81,248	22.00	3,693
2025	4,030.37	322	284	3,746	23.00	163
2026	235,733.57	9,429	8,308	227,426	24.00	9,476
9999	4,085.00-	1,324-	1,171-	2,914-		182-
	27,210,868.42	8,817,895	7,798,107	19,412,761		1,212,380

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 4.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

ACCOUNT 348.00 OTHER TANGIBLE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	5,843.07	5,609	4,763	1,080	1.00	1,080
2004	20,479.05	18,841	16,001	4,478	2.00	2,239
2006	12,840.00	10,786	9,160	3,680	4.00	920
2007	694,887.82	555,910	472,107	222,781	5.00	44,556
2015	1,357.57	652	554	804	13.00	62
2019	52,243.29	16,718	14,198	38,045	17.00	2,238
2020	7,924.33	2,219	1,884	6,040	18.00	336
2025	10,500,000.00	840,000	713,370	9,786,630	23.00	425,506
2026	6,500,000.00	260,000	220,805	6,279,195	24.00	261,633
2027	11,465,000.00	114,650	97,367	11,367,633	24.75	459,298
	29,260,575.13	1,825,385	1,550,209	27,710,366		1,197,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 4.09

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
304.15	981,518.44	850,320.81		850,320.81-
304.20	545,894.57	23,865.76		23,865.76-
304.30	2,017,524.85	52,542.41		52,542.41-
304.36	662.50			
304.61		6,818.30		6,818.30-
304.62	193,622.53	46,017.09		46,017.09-
304.63	3,204.02	79,910.95		79,910.95-
305.00	228,547.61	299,889.33		299,889.33-
306.00	152,202.89			
307.00	158,236.88	55,144.80		55,144.80-
310.00	4,791.22			
311.00	1,206,205.82	350,411.61		350,411.61-
320.00	3,732,867.80	1,520,577.41		1,520,577.41-
320.30	32,480.56	299,375.44		299,375.44-
320.37	18,895.53			
330.00	287,248.73	3,396,011.14		3,396,011.14-
331.00	19,475,471.04	13,983,952.63	111,611.62	13,872,341.01-
333.00	6,765,263.95	2,505,397.99	2,218.42	2,503,179.57-
334.00	9,009,490.02	3,625,834.72	54,380.07	3,571,454.65-
335.00	1,654,590.34	1,281,342.15	6,290.78	1,275,051.37-
340.00	45,059,382.50	67,823.74	8,592.94	59,230.80-
341.00		1,127.48	820,242.37	819,114.89
342.00	63,146.52			
343.00	237,075.29	38,089.15		38,089.15-
344.00	680,132.13	8,395.86		8,395.86-
345.00	332,927.29	590.23		590.23-
346.00	352,393.47	165,439.94		165,439.94-
347.00	260,681.45	105,946.50		105,946.50-
	93,454,457.95	28,764,825.44	1,003,336.20	27,761,489.24-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
303.99		187,240.69		187,240.69-
304.15	1,049,407.99	1,347,385.51	16,646.12	1,330,739.39-
304.20	180,247.79	5,124.29		5,124.29-
304.30	1,194,390.23	577,759.84		577,759.84-
304.36	87,877.15	46,310.05		46,310.05-
304.61		3,054.70		3,054.70-
304.62	716,794.67	93,864.89	17,222.45	76,642.44-
304.63	53,693.04	10,616.52	179,085.92	168,469.40
305.00		82,472.51		82,472.51-
306.00	45,849.11			
307.00	66,175.74	24,653.93		24,653.93-
311.00	953,968.42	668,359.99		668,359.99-
320.00	3,172,238.13	1,756,394.87	1,008.96	1,755,385.91-
320.30	24,603.59	251,349.41		251,349.41-
320.37	56,442.68	31,250.62		31,250.62-
330.00	482,903.31	964,254.76		964,254.76-
331.00	20,391,021.39	14,252,110.03	17,964.39	14,234,145.64-
333.00	425,089.79	3,669,065.20	2,077.14	3,666,988.06-
334.00	13,222,587.52	5,124,712.08	133,771.79	4,990,940.29-
335.00	483,077.84	1,914,621.87	7,157.08	1,907,464.79-
340.00	9,055,316.01	108,538.23	26,720.50	81,817.73-
341.00	7,463,342.24	296.70		296.70-
343.00	64,888.55	82,392.74	1,447.32	80,945.42-
344.00	203,402.36	14,249.75		14,249.75-
345.00	4,890.96	1,511.22		1,511.22-
346.00	592,870.93	98,662.08	41.84	98,620.24-
347.00	75,764.06	60,820.63	58,690.15	2,130.48-
	60,066,843.50	31,377,073.11	461,833.66	30,915,239.45-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
303.99		30,641.92		30,641.92-
304.15	568,100.85	663,688.58		663,688.58-
304.20	308,877.67	13,597.23		13,597.23-
304.30	1,642,429.14	86,345.96		86,345.96-
304.36	69,655.48	14,403.00		14,403.00-
304.61	12,464.53	12,663.68		12,663.68-
304.62	275,863.81	16,484.03	22,895.00	6,410.97
305.00	2,449,346.79	2,626,424.80		2,626,424.80-
306.00	30,034.21-			
307.00	98,170.31	5,033.55-		5,033.55
310.00	11,286.30	153,908.08		153,908.08-
311.00	1,583,329.42	397,790.24		397,790.24-
320.00	2,395,315.41	784,973.61		784,973.61-
320.30	270,019.62	114,266.00		114,266.00-
320.37	122,508.17	40,319.00		40,319.00-
330.00	134,739.43	532,968.08		532,968.08-
331.00	19,830,975.18	24,550,554.84	4,186.38	24,546,368.46-
333.00	6,399,327.14	4,313,651.68	4,559.93	4,309,091.75-
334.00	14,003,639.39	5,781,087.07	72,638.05	5,708,449.02-
335.00	1,250,422.76	1,445,929.80	6,135.99	1,439,793.81-
340.00	20,835,901.44	38,977.17		38,977.17-
341.00	2,219,372.31	19,994.12		19,994.12-
342.00		81.41		81.41-
343.00	128,429.61	74,897.82	16,250.00	58,647.82-
344.00	98,351.90	5,012.85		5,012.85-
345.00	3,813.71	222.02-		222.02
346.00	141,862.73	82,495.63		82,495.63-
347.00		14,488.60		14,488.60-
	74,824,168.89	41,810,389.63	126,665.35	41,683,724.28-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
303.61		17.00		17.00-
303.99		25,028.29		25,028.29-
304.15	658,380.59	258,388.50		258,388.50-
304.20	119,811.36	680,699.50		680,699.50-
304.30	1,751,579.19	531,021.00		531,021.00-
304.61	5,008.27	80,495.49		80,495.49-
304.62	716,372.28			
304.63	579,818.43	689.50	1,379.37	689.87
305.00	1,500,449.87	1,747,437.35		1,747,437.35-
306.00	53,236.92	68,290.00		68,290.00-
307.00	16,907.95	4,014.95		4,014.95-
310.00	52,489.56	12,312.30		12,312.30-
311.00	1,082,608.15	668,075.39		668,075.39-
320.00	2,327,453.26	1,240,342.54		1,240,342.54-
320.30		118,051.24		118,051.24-
320.37	14,200.91	114,835.50		114,835.50-
330.00	921,110.92	262,619.55		262,619.55-
331.00	19,511,036.34	4,306,689.53	928.30	4,305,761.23-
333.00	8,841,278.84	6,133,677.54	1,943.40	6,131,734.14-
334.00	8,307,105.89	3,407,295.92	46,948.35	3,360,347.57-
335.00	757,326.78	1,312,917.01		1,312,917.01-
340.00	15,080,414.27	28,957.44		28,957.44-
341.00	129,225.82	255.00	2,798,982.38	2,798,727.38
342.00		43.21-		43.21
343.00	238,410.20	285,610.63	29,144.34	256,466.29-
344.00	23,577.37	4,920.17		4,920.17-
345.00	10,139.46			
346.00	263,930.23	82,465.94		82,465.94-
347.00	89,335.38	182,500.77	3,040.84	179,459.93-
	63,051,208.24	21,557,564.84	2,882,366.98	18,675,197.86-

PENNSYLVANIA-AMERICAN WATER COMPANY
WATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
304.20	84,294.67	11,801.50		11,801.50-
304.30	1,407,687.71	661,035.00		661,035.00-
304.62	115,532.00	25,548.00	5,274.00	20,274.00-
304.63	27,249.23	2,182.50	4,257.37	2,074.87
305.00	1,650,000.00	1,695,000.00		1,695,000.00-
306.00	50,000.00	2,000.00		2,000.00-
307.00	12,500.00	3,750.00		3,750.00-
311.00	609,330.90	309,388.00		309,388.00-
320.00	2,809,273.68	921,333.50		921,333.50-
320.37	14,200.91	4,828.50		4,828.50-
330.00	1,181,676.59	167,790.00		167,790.00-
331.00	10,510,702.98	6,395,381.50		6,395,381.50-
333.00	12,168,074.10	6,181,963.00		6,181,963.00-
334.00	3,601,866.32	1,343,364.00	35,294.50	1,308,069.50-
335.00	1,137,049.40	1,271,031.50		1,271,031.50-
340.00	15,359,019.38			
341.00	47,501.09	514.00	7,127.57	6,613.57
342.00	64.50			
343.00	245,637.38	155,325.00	12,594.34	142,730.66-
344.00	69,219.65	6,701.00		6,701.00-
346.00	447,499.64	134,557.00		134,557.00-
347.00	595,961.13	347,440.00	104,231.84	243,208.16-
	52,144,341.26	19,640,934.00	168,779.62	19,472,154.38-
TOTAL	343,541,019.84	143,150,787.02	4,642,981.81	138,507,805.21-

VOLUME 13

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-D, 11-E, 11-F
DEPRECIATION STUDY

WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

EXHIBIT NO. 11-D - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2025

Exhibit No. 11-D
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-D
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER SSS GENERAL OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-5.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2025
(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	12,016,749.05								12,016,749.05
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73				2,734,528.70				28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89				1,853,012.73				296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	7,871,325.63								7,871,325.63
355.00 POWER GENERATION EQUIPMENT	7,133,231.54				144,517.16				6,988,714.38
360.10 COLLECTION SEWERS - FORCE MAINS	57,666,813.95		1,407,095.99		11,251,126.61				45,008,591.35
361.10 COLLECTION SEWERS - GRAVITY MAINS	266,839,512.28		133,423.53		20,249,168.51				246,456,920.24
361.20 MANHOLES	51,065,675.55				4,387,312.76				46,678,362.79
363.00 SERVICES	67,324,979.39		2,592.15		7,680,275.18				59,642,112.06
364.00 FLOW MEASURING DEVICES	739,472.14				14,726.81				724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04								272,564.04
370.00 RECEIVING WELLS	677,388.38								677,388.38
371.00 PUMPING EQUIPMENT	20,063,436.92				66,626.22				19,996,810.70
380.00 TREATMENT EQUIPMENT	153,551,812.94				2,200,080.47				151,351,732.47
381.00 PLANT SEWERS	6,654,795.80				30,192.33				6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68								626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06								2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,637,907.60								3,637,907.60
391.00 TRANSPORTATION EQUIPMENT	4,736,843.89								4,736,843.89
392.00 STORES EQUIPMENT	107,351.44								107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,532,894.12								1,532,894.12
394.00 LABORATORY EQUIPMENT	879,510.71								879,510.71
395.00 POWER OPERATED EQUIPMENT	437,100.33				10,000.00				427,100.33
396.00 COMMUNICATION EQUIPMENT	4,254,548.76								4,254,548.76
397.00 MISCELLANEOUS EQUIPMENT	1,886,093.77				29,000.00				1,857,093.77
398.00 OTHER TANGIBLE PLANT	14,231.50								14,231.50
TOTAL DEPRECIABLE PLANT	**1,002,728,557.09**		**1,543,111.67**		**50,650,567.48**		**-**		**950,534,877.94**
NONDEPRECIABLE PLANT									
352.00 FRANCHISES	221,139.78								221,139.78
353.20 STRUCTURES AND IMPROVEMENTS - SPP	4,546,563.02								4,546,563.02
353.30 STRUCTURES AND IMPROVEMENTS - TDP	254,944.62								254,944.62
353.40 POWER GENERATING EQUIPMENT	11,061,780.48				125,000.00				10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**		**-**		**125,000.00**		**-**		**15,959,427.90**
TOTAL PLANT	**1,018,812,984.99**		**1,543,111.67**		**50,775,567.48**		**-**		**966,494,305.84**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	12,016,749.05	312,584	11,704,165	322,525	2.68	36.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	7,370,714	21,575,298	683,290	2.36	31.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	94,423,146	202,121,561	7,500,160	2.53	26.9
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,871,325.63	2,157,788	5,713,538	231,944	2.95	24.6
355.00	POWER GENERATION EQUIPMENT	35-S0.5	6,988,714.38	3,626,914	3,361,800	169,256	2.42	19.9
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	45,008,591.35	7,107,476	37,901,116	740,989	1.65	51.1
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	246,456,920.24	51,794,484	194,662,436	4,149,199	1.68	46.9
361.20	MANHOLES	50-S2.5	46,678,362.79	13,274,354	33,404,009	2,057,424	4.41	16.2
363.00	SERVICES	47-R3	59,642,112.06	26,169,414	33,472,698	1,955,201	3.28	17.1
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	464,534	260,211	47,107	6.50	5.5
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,428	136	14	0.01	9.7
370.00	RECEIVING WELLS	50-R3	677,388.38	73,795	603,594	16,335	2.41	37.0
371.00	PUMPING EQUIPMENT	30-S0.5	19,996,810.70	3,532,970	16,463,841	943,896	4.72	17.4
380.00	TREATMENT EQUIPMENT	35-S1.5	151,351,732.47	31,734,072	119,617,660	6,446,355	4.26	18.6
381.00	PLANT SEWERS	50-R3	6,624,603.47	1,844,887	4,779,717	151,800	2.29	31.5
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	260,030	366,966	13,453	2.15	27.3
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	519,818	2,139,243	137,088	5.16	15.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,637,907.60	235,095	3,402,813	191,320	5.26	17.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,736,843.89	1,347,338	3,389,506	393,189	8.30	8.6
392.00	STORES EQUIPMENT	25-SQ	107,351.44	42,601	64,750	4,410	4.11	14.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,532,894.12	462,743	1,070,151	78,639	5.13	13.6
394.00	LABORATORY EQUIPMENT	15-SQ	879,510.71	200,467	679,044	97,637	11.10	7.0
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	283,059	144,042	12,895	3.02	11.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,254,548.76	1,071,678	3,182,870	291,824	6.86	10.9
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,857,093.77	546,961	1,310,133	108,488	5.84	12.1
398.00	OTHER TANGIBLE PLANT	25-SQ	14,231.50	2,342	11,889	626	4.40	19.0
	TOTAL DEPRECIABLE PLANT		**950,534,877.94**	**249,131,690**	**701,403,187**	**26,745,064**	**2.81**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,305,999**		
	TOTAL UTILITY PLANT		**966,494,305.84**	**249,131,690**	**701,403,187**	**28,051,063**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		122,316						39,513		125,447	(287,275.10)	(57,455)
354.30				20,176		65,249		3,303		17,924	(106,651.91)	(21,330)
354.40				28,995		5,052		79,825		7,466	(121,338.93)	(24,268)
354.70		247		11,678		34,028		18,886		11,514	(76,352.28)	(15,270)
355.00		23,921		1,253		333					(25,507.39)	(5,101)
360.10		186,669		147,596		169,252		154,706		236,692	(894,914.39)	(178,983)
361.10		323,715		245,041		251,744	(1,569)	252,568	(2,681)	569,302	(1,646,619.48)	(329,324)
361.20		34,152		20,316		58,814		15,746	(207)	91,243	(220,477.53)	(44,096)
363.00		76,223	159	105,837		91,479		45,889		201,814	(521,083.16)	(104,217)
364.00											0.00	0
365.00											0.00	0
370.00											0.00	0
371.00		273,771		206,560		53,058		93,374		23,303	(650,065.50)	(130,013)
380.00		652,150		269,030		336,246		334,738		265,587	(1,857,752.49)	(371,550)
381.00				90				162			(252.54)	(51)
382.00								1,669			(1,669.09)	(334)
389.10											0.00	0
390.00				3,619		3,739		1,272		11,159	(19,788.84)	(3,958)
390.20											0.00	0
391.00		10			27,473						27,462.61	5,493
392.00											0.00	0
393.00		5,644				855		293		4,663	(11,454.78)	(2,291)
394.00		1,075		1,113		2,855		376		1,359	(6,777.97)	(1,356)
395.00						646				4,172	(4,818.14)	(964)
396.00		52,578		4,528		2,349		16,098		4,919	(80,472.46)	(16,094)
397.00	1,369	9,910	87	4,677		5,313				5,741	(24,183.74)	(4,837)
398.00											0.00	0
TOTAL	**1,369**	**1,762,381**	**246**	**1,070,510**	**27,473**	**1,081,012**	**(1,569)**	**1,058,417**	**(2,888)**	**1,582,305**	**(6,529,993)**	**(1,305,999)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	29,239	29,088	151	151	0.0
1915	22,192	13,341	8,851	9,002	0.0
1916	189,297	188,938	359	9,361	0.0
1917	41,719	41,433	286	9,647	0.0
1919	6,335	6,013	322	9,969	0.0
1920	103,192	61,330	41,862	51,831	0.0
1921	4,759	4,512	247	52,078	0.0
1922	5,330	3,989	1,341	53,419	0.0
1924	14,186	13,822	364	53,783	0.0
1925	539,955	538,788	1,167	54,950	0.0
1926	441,842	370,554	71,288	126,238	0.0
1927	115,072	100,721	14,351	140,589	0.0
1928	58,189	46,628	11,561	152,150	0.0
1929	7,020	4,083	2,937	155,087	0.0
1930	493,529	357,799	135,730	290,817	0.0
1931	187,181	151,857	35,324	326,141	0.0
1932	84,670	68,534	16,136	342,277	0.0
1933	21,154	13,410	7,744	350,021	0.0
1934	25,700	19,899	5,801	355,822	0.1
1935	1,226,750	758,827	467,923	823,745	0.1
1936	636,840	432,039	204,801	1,028,546	0.1
1937	193,098	138,938	54,160	1,082,706	0.2
1938	194,749	141,636	53,113	1,135,819	0.2
1939	212,313	144,984	67,329	1,203,148	0.2
1940	70,312	47,810	22,502	1,225,650	0.2
1941	17,742	11,549	6,193	1,231,843	0.2
1942	145,002	100,827	44,175	1,276,018	0.2
1943	7,856,394	5,854,998	2,001,396	3,277,414	0.5
1944	32,287	24,597	7,690	3,285,104	0.5
1945	62,249	39,234	23,015	3,308,119	0.5
1946	215,307	139,207	76,100	3,384,219	0.5
1947	119,074	72,769	46,305	3,430,524	0.5
1948	19,056	10,893	8,163	3,438,687	0.5
1949	14,967	8,779	6,188	3,444,875	0.5
1950	124,989	68,669	56,320	3,501,195	0.5
1951	931,459	913,389	18,070	3,519,265	0.5
1952	19,814	11,239	8,575	3,527,840	0.5
1953	1,570,588	931,929	638,659	4,166,499	0.6
1954	4,566,928	2,508,194	2,058,734	6,225,233	0.9
1955	253,789	139,559	114,230	6,339,463	0.9
1956	129,575	71,175	58,400	6,397,863	0.9
1957	1,274,332	677,643	596,689	6,994,552	1.0
1958	209,164	124,269	84,895	7,079,447	1.0
1961	483,408	250,645	232,763	7,312,210	1.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	111,393	58,078	53,315	7,365,525	1.1
1963	1,729,887	892,664	837,223	8,202,748	1.2
1965	574,497	286,528	287,969	8,490,717	1.2
1966	35,256,278	18,223,834	17,032,444	25,523,161	3.6
1967	24,157,824	12,019,720	12,138,104	37,661,265	5.4
1968	489,138	248,483	240,655	37,901,920	5.4
1969	707,798	322,773	385,025	38,286,945	5.5
1970	1,338,315	690,264	648,051	38,934,996	5.6
1971	31,098	16,554	14,544	38,949,540	5.6
1972	7,922,700	3,486,346	4,436,354	43,385,894	6.2
1973	167,419	77,578	89,841	43,475,735	6.2
1974	1,628,533	726,902	901,631	44,377,366	6.3
1975	7,303,862	3,433,950	3,869,912	48,247,278	6.9
1976	1,369,819	600,142	769,677	49,016,955	7.0
1977	739,146	321,757	417,389	49,434,344	7.0
1978	20,698,745	9,229,720	11,469,025	60,903,369	8.7
1979	250,778	110,362	140,416	61,043,785	8.7
1980	5,467,480	2,321,522	3,145,958	64,189,743	9.2
1981	15,367,384	6,728,087	8,639,297	72,829,040	10.4
1982	141,020	69,503	71,517	72,900,557	10.4
1983	25,929,126	9,039,501	16,889,625	89,790,182	12.8
1984	4,497,004	1,729,915	2,767,089	92,557,271	13.2
1985	7,002,067	2,918,647	4,083,420	96,640,691	13.8
1986	2,840,818	1,171,916	1,668,902	98,309,593	14.0
1987	2,430,968	1,025,424	1,405,544	99,715,137	14.2
1988	20,154,784	7,729,852	12,424,932	112,140,069	16.0
1989	11,614,645	4,440,595	7,174,050	119,314,119	17.0
1990	20,507,145	7,961,466	12,545,679	131,859,798	18.8
1991	37,833,739	14,330,076	23,503,663	155,363,461	22.2
1992	59,475,005	21,338,247	38,136,758	193,500,219	27.6
1993	14,399,035	5,382,781	9,016,254	202,516,473	28.9
1994	1,543,215	546,405	996,810	203,513,283	29.0
1995	20,623,048	6,979,514	13,643,534	217,156,817	31.0
1996	1,653,990	544,240	1,109,750	218,266,567	31.1
1997	7,027,325	2,038,242	4,989,083	223,255,650	31.8
1998	9,677,223	3,177,869	6,499,354	229,755,004	32.8
1999	6,092,208	1,943,620	4,148,588	233,903,592	33.3
2000	12,558,553	3,671,671	8,886,882	242,790,474	34.6
2001	7,691,516	2,269,157	5,422,359	248,212,833	35.4
2002	8,226,340	2,129,601	6,096,739	254,309,572	36.3
2003	8,178,769	2,287,211	5,891,558	260,201,130	37.1
2004	7,291,119	1,961,943	5,329,176	265,530,306	37.9
2005	16,840,601	4,149,128	12,691,473	278,221,779	39.7
2006	8,056,012	2,082,940	5,973,072	284,194,851	40.5

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,971,460	2,150,034	8,821,426	293,016,277	41.8
2008	26,952,836	6,538,113	20,414,723	313,431,000	44.7
2009	59,178,750	15,206,130	43,972,620	357,403,620	51.0
2010	54,179,564	12,653,306	41,526,258	398,929,878	56.9
2011	28,889,094	6,195,070	22,694,024	421,623,902	60.1
2012	11,112,899	2,297,131	8,815,768	430,439,670	61.4
2013	10,203,380	1,867,529	8,335,851	438,775,521	62.6
2014	45,901,268	7,797,411	38,103,857	476,879,378	68.0
2015	18,863,730	2,994,304	15,869,426	492,748,804	70.3
2016	12,703,180	1,537,679	11,165,501	503,914,305	71.8
2017	24,621,374	2,366,361	22,255,013	526,169,318	75.0
2018	12,568,574	1,853,773	10,714,801	536,884,119	76.5
2019	26,493,407	2,384,981	24,108,426	560,992,545	80.0
2020	22,237,006	2,132,974	20,104,032	581,096,577	82.8
2021	25,164,727	1,845,320	23,319,407	604,415,984	86.2
2022	40,316,385	2,778,244	37,538,141	641,954,125	91.5
2023	46,664,917	2,108,692	44,556,225	686,510,350	97.9
2024	32,029,406	683,197	31,346,209	717,856,559	102.3
2025	23,108,484	121,517	22,986,967	740,843,526	105.6
9999	52,193,679-	12,753,341-	39,440,338-	701,403,188	100.0
SUBTOTAL	950,534,878	249,131,690	701,403,188		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	966,494,306	249,131,690	717,362,616		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,708.78	2,405	888	4,821	24.74	195
2008	111,043.49	44,362	16,378	94,665	25.55	3,705
2009	135,657.72	51,441	18,991	116,667	26.19	4,455
2011	8,586.64	2,873	1,061	7,526	27.84	270
2013	101,201.33	29,389	10,850	90,351	29.32	3,082
2014	14,766.25	3,947	1,457	13,309	30.15	441
2015	30,621.01	7,472	2,759	27,862	30.98	899
2016	36,654.91	8,115	2,996	33,659	31.65	1,063
2017	197,636.56	39,053	14,418	183,219	32.49	5,639
2018	175,916.86	30,539	11,275	164,642	33.32	4,941
2019	266,260.20	39,939	14,745	251,515	34.00	7,398
2020	433,651.15	54,423	20,092	413,559	34.84	11,870
2021	572,059.14	57,664	21,289	550,770	35.68	15,436
2022	3,395,178.47	258,713	95,513	3,299,665	36.37	90,725
2023	2,433,296.92	124,585	45,995	2,387,302	37.06	64,417
2024	3,352,915.67	86,841	32,060	3,320,856	37.61	88,297
2025	745,593.95	4,921	1,817	743,777	37.77	19,692
	12,016,749.05	846,682	312,584	11,704,165		322,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.3 2.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,484	15,495	3,366	7.09	475
1958	63,683.83	52,055	46,134	17,550	14.97	1,172
1976	25,970.39	18,070	16,015	9,955	21.42	465
1978	11,146.44	7,596	6,732	4,414	21.97	201
1980	93,957.85	62,576	55,458	38,500	22.57	1,706
1982	12,204.98	7,925	7,024	5,181	23.23	223
1983	86,589.73	55,279	48,991	37,599	23.79	1,580
1984	22,251.97	14,050	12,452	9,800	23.94	409
1985	104,674.02	64,898	57,516	47,158	24.52	1,923
1986	109,744.95	67,197	59,553	50,192	24.69	2,033
1987	29,681.60	17,934	15,894	13,788	24.89	554
1988	220,522.99	131,366	116,423	104,100	25.11	4,146
1989	240,185.48	140,076	124,143	116,042	25.73	4,510
1990	195,083.34	111,978	99,241	95,842	25.98	3,689
1991	285,470.50	161,120	142,793	142,678	26.24	5,437
1992	76,045.29	42,160	37,364	38,681	26.52	1,459
1993	2,160,497.80	1,175,311	1,041,621	1,118,877	26.82	41,718
1994	40,624.78	21,661	19,197	21,428	27.14	790
1996	24,175.73	12,339	10,935	13,241	27.82	476
1997	207,995.69	103,665	91,873	116,123	28.18	4,121
1998	429,870.49	210,078	186,182	243,688	28.25	8,626
1999	351,573.23	167,279	148,251	203,322	28.64	7,099
2000	289,845.37	134,053	118,805	171,040	29.05	5,888
2001	179,000.00	80,765	71,578	107,422	29.19	3,680
2002	66,094.94	29,036	25,733	40,362	29.36	1,375
2003	271,071.10	115,097	102,005	169,066	29.81	5,671
2004	1,082,516.67	445,564	394,882	687,635	30.02	22,906
2005	428,604.11	170,584	151,180	277,424	30.25	9,171
2006	917,095.09	351,981	311,944	605,151	30.50	19,841
2007	516,608.48	190,629	168,945	347,663	30.78	11,295
2008	2,147,228.90	759,260	672,895	1,474,334	31.08	47,437
2009	2,915,918.08	984,414	872,438	2,043,480	31.39	65,100
2010	2,365,815.22	762,975	676,188	1,689,627	31.51	53,622
2011	298,754.41	91,180	80,808	217,946	31.87	6,839
2012	37,883.52	10,933	9,689	28,195	32.05	880
2013	181,693.78	49,275	43,670	138,024	32.25	4,280
2014	4,039,714.09	1,022,048	905,792	3,133,922	32.48	96,488
2015	1,545,002.12	361,530	320,406	1,224,596	32.74	37,404
2016	553,292.14	118,515	105,034	448,258	33.02	13,575
2017	463,399.48	90,085	79,838	383,561	33.15	11,570
2018	388,079.03	67,371	59,708	328,371	33.32	9,855

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	153,016	135,611	868,432	33.37	26,024
2020	1,665,213.82	215,645	191,116	1,474,098	33.61	43,859
2021	987,136.34	105,031	93,084	894,052	33.59	26,617
2022	790,909.88	64,776	57,408	733,502	33.63	21,811
2023	435,502.41	24,388	21,614	413,888	33.71	12,278
2024	821,724.47	23,830	21,119	800,605	33.48	23,913
2025	2,477,582.27	18,334	16,248	2,461,334	33.42	73,649
9999	2,734,528.70-	785,681-	696,311-	2,038,218-		64,550-
	28,946,012.03	8,316,731	7,370,714	21,575,298		683,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.6 2.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	566	370	232	6.01	39
1935	562,419.57	521,363	341,279	221,141	7.09	31,191
1946	484.94	425	278	207	11.09	19
1954	3,946,317.60	3,306,225	2,164,219	1,782,099	13.75	129,607
1957	135,742.23	111,689	73,110	62,632	14.64	4,278
1961	346,385.67	274,892	179,941	166,445	16.65	9,997
1963	1,566,657.10	1,233,586	807,492	759,165	16.74	45,350
1965	53,759.86	41,610	27,237	26,523	17.52	1,514
1967	23,995,715.53	18,231,945	11,934,432	12,061,284	18.34	657,649
1968	361,924.73	272,312	178,252	183,673	18.76	9,791
1969	221,599.62	165,047	108,038	113,562	19.19	5,918
1973	38,481.00	27,614	18,076	20,405	20.46	997
1975	419,410.21	295,684	193,552	225,858	20.92	10,796
1976	16,150.91	11,238	7,356	8,795	21.42	411
1978	20,306,005.32	13,838,543	9,058,559	11,247,446	21.97	511,946
1981	12,778,313.67	8,377,462	5,483,795	7,294,519	23.11	315,643
1984	693,417.71	437,824	286,595	406,823	23.94	16,993
1985	133,860.33	82,993	54,326	79,534	24.52	3,244
1986	385,741.04	236,189	154,607	231,134	24.69	9,361
1988	15,031,971.53	8,954,545	5,861,547	9,170,425	25.11	365,210
1989	7,342,590.93	4,282,199	2,803,081	4,539,510	25.73	176,429
1990	6,479,049.63	3,718,974	2,434,400	4,044,650	25.98	155,683
1991	34,903,905.07	19,699,764	12,895,250	22,008,655	26.24	838,744
1992	52,055,984.18	28,859,838	18,891,335	33,164,649	26.52	1,250,552
1993	354,817.39	193,021	126,349	228,468	26.82	8,519
1994	16,680.06	8,894	5,822	10,858	27.14	400
1995	124,581.42	65,032	42,569	82,012	27.47	2,986
1996	642,593.75	327,980	214,692	427,902	27.82	15,381
1997	274,432.07	136,777	89,533	184,899	28.18	6,561
1998	599,628.40	293,038	191,819	407,809	28.25	14,436
1999	230,360.60	109,606	71,747	158,614	28.64	5,538
2000	6,456,390.86	2,986,081	1,954,656	4,501,735	29.05	154,965
2001	2,266,355.22	1,022,579	669,369	1,596,986	29.19	54,710
2002	1,387,706.79	609,620	399,051	988,656	29.36	33,674
2003	1,983,806.66	842,324	551,376	1,432,431	29.81	48,052
2004	204,864.73	84,322	55,196	149,669	30.02	4,986
2005	814,250.99	324,072	212,134	602,117	30.25	19,905
2006	1,009,776.60	387,552	253,687	756,090	30.50	24,790
2007	46,539.86	17,173	11,241	35,299	30.78	1,147
2008	2,849,140.44	1,007,456	659,470	2,189,670	31.08	70,453

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	5,970,947	3,908,517	13,777,938	31.39	438,928
2010	20,483,746.66	6,606,008	4,324,221	16,159,526	31.51	512,838
2011	16,053,015.59	4,899,380	3,207,081	12,845,935	31.87	403,073
2012	3,496,681.74	1,009,142	660,573	2,836,109	32.05	88,490
2013	231,088.74	62,671	41,024	190,065	32.25	5,893
2014	10,269,815.58	2,598,263	1,700,795	8,569,021	32.48	263,825
2015	149,213.17	34,916	22,856	126,357	32.74	3,859
2016	446,427.21	95,625	62,595	383,832	33.02	11,624
2017	990,597.57	192,572	126,055	864,543	33.15	26,080
2018	421,177.10	73,116	47,861	373,316	33.32	11,204
2019	208,842.04	31,828	20,834	188,008	33.37	5,634
2020	2,243,371.63	290,517	190,169	2,053,203	33.61	61,089
2021	2,311,174.12	245,909	160,969	2,150,205	33.59	64,013
2022	7,852,783.99	643,143	420,995	7,431,789	33.63	220,987
2023	12,748,818.46	713,934	467,334	12,281,484	33.71	364,328
2025	1,588,339.04	11,754	7,694	1,580,645	33.42	47,296
9999	1,853,012.73-	900,777-	590,020-	1,262,992-		46,866-
	296,544,707.16	144,154,757	94,423,146	202,121,561		7,500,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 2.53

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	3,508.43	3,508	3,508			
1972	450.26	415	450			
1984	11,260.27	9,418	11,260			
1993	16,941.89	12,578	16,942			
1994	29,220.00	21,377	29,220			
1997	5,855.00	4,049	5,855			
2003	3,759.70	2,250	3,760			
2007	1,139.15	597	1,011	128	16.36	8
2008	354,558.47	178,414	302,171	52,387	16.78	3,122
2009	44,533.93	21,376	36,203	8,331	17.33	481
2010	5,428.73	2,484	4,207	1,222	17.79	69
2011	7,105.08	3,084	5,223	1,882	18.26	103
2012	28,465.52	11,657	19,743	8,723	18.75	465
2013	25,257.86	9,699	16,427	8,831	19.25	459
2014	413,665.01	147,885	250,465	163,200	19.77	8,255
2015	1,021,769.08	337,184	571,072	450,697	20.30	22,202
2016	9,177.69	2,767	4,686	4,492	20.85	215
2017	131,543.68	35,675	60,421	71,123	21.50	3,308
2018	370,638.42	89,250	151,158	219,480	22.07	9,945
2019	84,483.65	17,640	29,876	54,608	22.74	2,401
2020	174,920.15	30,786	52,141	122,779	23.41	5,245
2021	645,467.93	91,915	155,672	489,796	24.09	20,332
2022	1,086,757.09	117,044	198,231	888,526	24.86	35,741
2023	772,927.17	55,805	94,514	678,413	25.70	26,397
2024	2,022,088.78	73,402	124,318	1,897,771	26.55	71,479
2025	600,402.69	5,464	9,254	591,149	27.22	21,717
	7,871,325.63	1,285,723	2,157,788	5,713,538		231,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 2.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	4,620.49	3,930	4,620			
1983	14,573.73	11,997	14,574			
1987	19,246.40	15,139	19,246			
1989	49,338.78	37,833	49,287	52	10.95	5
1990	7,692.28	5,842	7,611	81	11.08	7
1992	59,866.38	44,056	57,394	2,472	11.84	209
1993	260,597.74	188,464	245,520	15,078	12.25	1,231
1994	12,067.19	8,604	11,209	858	12.48	69
1997	30,447.00	20,546	26,766	3,681	13.49	273
1998	74,281.11	49,137	64,013	10,268	13.82	743
1999	54,144.46	35,053	45,665	8,479	14.16	599
2000	97,004.84	61,356	79,931	17,074	14.53	1,175
2001	38,477.83	23,733	30,918	7,560	14.91	507
2002	56,915.93	34,298	44,682	12,234	15.17	806
2005	68,295.28	37,562	48,934	19,361	16.36	1,183
2007	12,208.69	6,263	8,159	4,050	17.09	237
2008	1,263,581.59	622,946	811,540	452,042	17.48	25,861
2009	2,513,725.97	1,190,501	1,550,919	962,807	17.78	54,151
2010	20,681.36	9,338	12,165	8,516	18.22	467
2011	62,203.16	26,735	34,829	27,374	18.57	1,474
2012	81,422.26	33,131	43,161	38,261	18.95	2,019
2013	26,762.41	10,245	13,347	13,415	19.35	693
2014	609,411.88	217,865	283,822	325,590	19.77	16,469
2015	84,106.93	27,924	36,378	47,729	20.12	2,372
2016	10,498.31	3,194	4,161	6,337	20.59	308
2017	13,046.73	3,601	4,691	8,356	20.99	398
2018	4,307.88	1,061	1,382	2,926	21.41	137
2019	9,195.02	1,986	2,587	6,608	21.78	303
2020	160,993.90	29,623	38,591	122,403	22.17	5,521
2021	241,827.33	36,371	47,382	194,445	22.60	8,604
2022	226,859.70	26,202	34,135	192,725	22.97	8,390
2023	90,971.14	7,169	9,339	81,632	23.38	3,492
2024	88,903.89	3,601	4,691	84,213	23.69	3,555
2025	764,953.95	7,879	10,265	754,689	23.96	31,498
9999	144,517.16-	57,602-	75,000-	69,517-		3,500-
	6,988,714.38	2,785,583	3,626,914	3,361,800		169,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.9 2.42

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1935	46,716.55	42,465	29,180	17,537	9.01	1,946
1957	7,035.53	5,597	3,846	3,190	17.47	183
1958	32,519.35	25,710	17,667	14,852	17.75	837
1965	13,337.78	9,843	6,764	6,574	21.30	309
1972	82,114.26	55,271	37,980	44,134	25.74	1,715
1973	125,694.50	83,662	57,489	68,206	26.12	2,611
1974	1,499,378.30	978,794	672,589	826,789	27.12	30,486
1975	849,779.52	548,108	376,638	473,142	27.52	17,193
1976	971,420.09	618,795	425,212	546,208	27.92	19,563
1977	458,850.00	286,322	196,749	262,101	28.92	9,063
1978	270,355.19	166,458	114,383	155,972	29.34	5,316
1979	73,749.33	44,441	30,538	43,211	30.34	1,424
1980	153,505.40	91,182	62,657	90,848	30.76	2,953
1981	160,944.25	94,185	64,720	96,224	31.19	3,085
1982	49,998.70	28,594	19,649	30,350	32.19	943
1983	192,381.70	108,272	74,400	117,982	32.63	3,616
1985	309,939.29	167,367	115,008	194,931	34.07	5,721
1986	64,235.29	33,820	23,240	40,995	35.07	1,169
1987	225,949.78	116,771	80,240	145,710	35.53	4,101
1988	489,155.66	247,953	170,384	318,772	35.99	8,857
1989	92,110.83	45,429	31,217	60,894	36.99	1,646
1990	94,085.10	45,443	31,227	62,858	37.46	1,678
1991	75,459.60	35,406	24,330	51,130	38.46	1,329
1992	34,682.29	15,909	10,932	23,750	38.94	610
1993	576,500.39	256,427	176,207	400,293	39.94	10,022
1994	285,026.01	123,701	85,002	200,024	40.43	4,947
1995	933,327.99	391,998	269,366	663,962	41.43	16,026
1996	132,298.94	54,097	37,173	95,126	41.92	2,269
1997	1,678,151.28	662,534	455,267	1,222,884	42.92	28,492
1998	657,034.87	251,907	173,101	483,934	43.42	11,145
1999	458,996.56	169,462	116,448	342,549	44.42	7,712
2000	601,164.36	214,916	147,682	453,482	44.93	10,093
2001	861,762.58	295,757	203,233	658,530	45.93	14,338
2002	1,674,484.05	554,589	381,092	1,293,392	46.44	27,851
2003	408,278.87	129,343	88,879	319,400	47.44	6,733
2004	2,396,210.04	729,646	501,384	1,894,826	47.97	39,500
2005	654,776.48	189,885	130,482	524,294	48.97	10,706
2006	1,953,601.16	541,929	372,392	1,581,209	49.49	31,950
2007	1,274,034.06	334,816	230,072	1,043,962	50.49	20,677
2008	4,687,439.33	1,171,391	804,934	3,882,505	51.03	76,083
2009	1,042,309.60	245,151	168,458	873,852	52.03	16,795

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	745,082.25	164,291	112,894	632,188	53.03	11,921
2013	290,574.36	51,955	35,701	254,873	55.11	4,625
2014	4,343,442.41	711,890	489,183	3,854,259	56.11	68,691
2015	2,379,651.53	356,948	245,281	2,134,371	56.67	37,663
2016	3,118,973.50	421,061	289,337	2,829,636	57.67	49,066
2017	3,466,281.44	418,727	287,733	3,178,548	58.23	54,586
2018	1,042,138.86	110,154	75,693	966,446	59.23	16,317
2019	4,282,675.00	390,580	268,391	4,014,284	59.79	67,140
2020	2,057,226.33	156,349	107,437	1,949,789	60.79	32,074
2021	2,129,678.93	130,336	89,562	2,040,117	61.36	33,248
2022	1,466,943.23	67,773	46,571	1,420,372	61.94	22,931
2023	2,383,440.53	73,887	50,772	2,332,669	62.52	37,311
2024	3,195,837.37	50,175	34,478	3,161,359	62.69	50,428
2025	407,249.66	1,629	1,120	406,130	62.64	6,484
9999	12,949,398.91-	2,975,851-	2,044,888-	10,904,511-		213,189-
	45,008,591.35	10,343,250	7,107,476	37,901,116		740,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	381.14	353	230	151	8.95	17
1915	22,192.47	20,506	13,341	8,851	9.05	978
1916	906.43	840	547	359	8.65	42
1917	709.87	652	424	286	9.65	30
1919	791.90	722	470	322	10.28	31
1920	103,191.74	94,266	61,330	41,862	9.94	4,211
1921	601.36	544	354	247	10.94	23
1922	3,269.23	2,963	1,928	1,341	10.64	126
1924	874.80	786	511	364	11.36	32
1925	2,817.75	2,536	1,650	1,168	11.11	105
1926	32,323.10	29,120	18,946	13,377	10.89	1,228
1927	4,663.32	4,159	2,706	1,957	11.89	165
1928	7,135.70	6,368	4,143	2,993	11.70	256
1929	6,905.08	6,099	3,968	2,937	12.70	231
1930	213,189.80	188,353	122,543	90,647	12.53	7,234
1931	12,984.63	11,473	7,464	5,521	12.38	446
1932	24,015.69	20,995	13,659	10,357	13.38	774
1933	14,232.60	12,439	8,093	6,140	13.26	463
1934	3,907.37	3,413	2,221	1,686	13.17	128
1935	454,298.87	392,514	255,370	198,929	14.17	14,039
1936	350,354.72	302,461	196,782	153,573	14.09	10,899
1937	55,326.44	47,227	30,726	24,600	15.09	1,630
1938	50,807.56	43,319	28,183	22,625	15.04	1,504
1939	55,074.39	46,890	30,507	24,567	15.01	1,637
1940	18,414.47	15,496	10,082	8,332	16.01	520
1941	8,087.28	6,793	4,420	3,667	16.00	229
1942	32,564.04	27,298	17,760	14,804	16.01	925
1943	2,181,156.84	1,806,434	1,175,268	1,005,889	17.01	59,135
1944	3,914.21	3,234	2,104	1,810	17.04	106
1945	38,587.38	31,796	20,687	17,900	17.09	1,047
1946	94,305.84	76,737	49,925	44,381	18.09	2,453
1947	23,247.89	18,859	12,270	10,978	18.15	605
1948	4,853.93	3,887	2,529	2,325	19.15	121
1949	2,909.04	2,321	1,510	1,399	19.24	73
1950	64,255.76	51,083	33,235	31,021	19.34	1,604
1951	9,357.18	7,340	4,775	4,582	20.34	225
1952	3,101.48	2,423	1,576	1,525	20.46	75
1953	419,902.85	326,516	212,432	207,471	20.59	10,076
1954	209,709.65	160,805	104,620	105,090	21.59	4,868
1955	85,900.80	65,542	42,642	43,259	21.74	1,990
1956	36,536.86	27,479	17,878	18,659	22.74	821

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	892,236.07	667,393	434,207	458,029	22.91	19,993
1958	41,596.91	30,936	20,127	21,470	23.09	930
1961	44,879.38	32,170	20,930	23,949	25.29	947
1962	45,642.03	32,493	21,140	24,502	25.50	961
1963	30,105.33	21,278	13,843	16,262	25.72	632
1965	304,441.97	210,065	136,669	167,773	26.96	6,223
1966	21,235,026.73	14,407,966	9,373,842	11,861,185	27.96	424,220
1968	34,420.00	22,955	14,935	19,485	28.47	684
1969	397,497.97	260,441	169,443	228,055	29.47	7,739
1970	781,349.79	507,096	329,917	451,433	29.75	15,174
1971	7,126.07	4,541	2,954	4,172	30.75	136
1972	6,196,036.90	3,907,840	2,542,446	3,653,591	31.03	117,744
1974	111,769.14	68,403	44,503	67,266	32.33	2,081
1975	3,750,319.71	2,268,943	1,476,177	2,274,143	32.64	69,673
1976	302,087.62	179,108	116,528	185,560	33.64	5,516
1977	180,737.22	105,840	68,860	111,877	33.97	3,293
1978	78,508.62	45,017	29,288	49,221	34.97	1,408
1979	97,458.75	55,142	35,875	61,584	35.30	1,745
1980	3,222,120.37	1,797,943	1,169,744	2,052,376	35.65	57,570
1982	19,290.42	10,369	6,746	12,544	37.00	339
1983	24,537,925.96	12,882,411	8,381,314	16,156,612	38.00	425,174
1984	2,803,725.57	1,448,405	942,334	1,861,392	38.37	48,512
1985	3,490,753.96	1,773,303	1,153,713	2,337,041	38.74	60,326
1986	1,042,054.14	516,129	335,794	706,260	39.74	17,772
1987	1,007,322.58	489,962	318,770	688,553	40.12	17,162
1988	2,979,493.48	1,411,088	918,056	2,061,437	41.12	50,132
1989	2,341,591.92	1,087,435	707,487	1,634,105	41.52	39,357
1990	6,027,373.24	2,721,359	1,770,520	4,256,853	42.52	100,114
1992	5,294,845.94	2,288,962	1,489,202	3,805,644	43.34	87,809
1993	6,431,347.35	2,696,021	1,754,035	4,677,312	44.34	105,487
1994	594,962.59	243,459	158,395	436,568	44.76	9,754
1995	10,247,152.67	4,057,872	2,640,057	7,607,096	45.76	166,239
1996	418,494.03	161,413	105,016	313,478	46.19	6,787
1997	3,289,601.02	1,234,258	803,010	2,486,591	46.63	53,326
1998	3,180,230.23	1,150,607	748,586	2,431,644	47.63	51,053
1999	2,454,391.07	861,491	560,487	1,893,904	48.07	39,399
2000	3,490,061.25	1,186,621	772,017	2,718,044	48.53	56,008
2001	1,794,466.87	585,714	381,066	1,413,401	49.53	28,536
2002	3,123,261.18	984,140	640,283	2,482,978	49.99	49,669
2003	2,136,820.89	644,038	419,012	1,717,809	50.99	33,689
2004	1,184,085.08	343,148	223,253	960,832	51.46	18,671

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,386,564.38	2,053,465	1,335,987	6,050,577	51.94	116,492
2006	1,889,659.07	499,059	324,688	1,564,971	52.94	29,561
2007	6,280,746.98	1,582,748	1,029,738	5,251,009	53.43	98,278
2008	8,397,869.95	2,012,969	1,309,640	7,088,230	53.92	131,458
2009	7,869,507.93	1,787,952	1,163,244	6,706,264	54.42	123,232
2010	5,165,965.20	1,100,351	715,890	4,450,075	55.42	80,297
2011	3,149,642.79	630,558	410,242	2,739,401	55.93	48,979
2012	2,047,343.10	383,263	249,351	1,797,992	56.44	31,857
2013	4,151,065.89	722,285	469,919	3,681,147	56.97	64,616
2014	12,107,039.88	1,944,391	1,265,023	10,842,017	57.49	188,590
2015	5,354,324.14	787,086	512,079	4,842,245	58.03	83,444
2016	5,949,427.37	792,464	515,578	5,433,849	58.57	92,775
2017	15,524,187.67	1,850,483	1,203,927	14,320,261	59.11	242,265
2018	2,824,536.12	296,576	192,953	2,631,583	59.67	44,102
2019	13,411,921.76	1,215,120	790,558	12,621,364	60.23	209,553
2020	3,501,934.46	267,898	174,295	3,327,639	60.36	55,130
2021	5,364,890.34	330,477	215,009	5,149,881	60.94	84,507
2022	4,640,588.41	218,572	142,203	4,498,385	60.69	74,121
2023	5,006,525.56	160,209	104,232	4,902,294	60.50	81,030
2024	9,636,478.10	159,002	103,447	9,533,031	59.61	159,923
2025	6,587,743.99	28,327	18,430	6,569,314	57.55	114,150
9999	20,091,416.33-	6,489,901-	4,222,339-	15,869,078-		338,247-
	246,456,920.24	79,610,170	51,794,484	194,662,436		4,149,199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	8,561.86	8,562	8,562			
1916	1,911.68	1,912	1,912			
1917	11,474.98	11,475	11,475			
1921	3,790.15	3,790	3,790			
1924	2,735.16	2,735	2,735			
1925	130,561.92	130,562	130,562			
1926	133,622.37	133,609	75,711	57,911	0.01	57,911
1927	28,585.36	28,574	16,192	12,393	0.04	12,393
1928	19,749.81	19,732	11,181	8,569	0.09	8,569
1930	102,431.77	101,203	57,348	45,084	1.15	39,203
1931	67,628.80	66,750	37,825	29,804	1.24	24,035
1932	12,566.11	12,388	7,020	5,546	1.34	4,139
1933	3,626.04	3,569	2,022	1,604	1.46	1,099
1934	9,285.87	9,126	5,171	4,115	1.59	2,588
1935	60,686.52	59,533	33,735	26,952	1.74	15,490
1936	115,058.29	112,642	63,830	51,228	1.91	26,821
1937	66,205.54	64,670	36,646	29,560	2.09	14,144
1938	68,078.15	66,335	37,589	30,489	2.29	13,314
1939	95,169.22	92,485	52,408	42,761	2.50	17,104
1940	31,426.02	30,452	17,256	14,170	2.72	5,210
1941	5,580.70	5,391	3,055	2,526	2.96	853
1942	64,632.82	62,228	35,262	29,371	3.21	9,150
1943	2,181,478.24	2,092,910	1,185,971	995,507	3.47	286,890
1944	12,957.82	12,490	7,078	5,880	3.03	1,941
1945	11,217.09	10,768	6,102	5,115	3.33	1,536
1946	68,755.13	65,723	37,243	31,512	3.64	8,657
1947	54,472.68	51,836	29,373	25,100	3.97	6,322
1948	10,708.15	10,142	5,747	4,961	4.30	1,154
1949	8,292.42	7,878	4,464	3,828	4.00	957
1950	46,927.54	44,347	25,130	21,798	4.37	4,988
1951	24,689.71	23,203	13,148	11,542	4.74	2,435
1952	12,799.58	11,960	6,777	6,023	5.12	1,176
1953	625,274.35	585,257	331,643	293,631	4.92	59,681
1954	300,399.77	279,402	158,326	142,074	5.34	26,606
1955	126,303.26	117,588	66,633	59,670	5.19	11,497
1956	70,764.47	65,429	37,076	33,688	5.63	5,984
1957	35,807.16	33,114	18,764	17,043	5.53	3,082
1958	55,429.01	50,878	28,831	26,598	5.99	4,440
1961	80,479.17	73,139	41,445	39,034	6.42	6,080
1962	48,649.72	43,829	24,836	23,814	6.93	3,436
1963	46,793.72	42,068	23,838	22,956	6.97	3,294

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	61,883.30	54,952	31,139	30,744	7.57	4,061
1966	4,568,610.24	4,043,220	2,291,137	2,277,473	7.67	296,933
1968	35,388.05	30,862	17,488	17,900	8.36	2,141
1969	78,210.94	67,887	38,469	39,742	8.52	4,665
1970	147,368.99	127,253	72,109	75,260	8.69	8,661
1971	13,739.30	11,797	6,685	7,054	8.89	793
1972	1,038,848.07	880,943	499,196	539,652	9.50	56,805
1974	8,999.10	7,527	4,265	4,734	9.98	474
1975	599,973.89	497,978	282,185	317,789	10.24	31,034
1977	42,780.69	34,909	19,782	22,999	10.82	2,126
1979	34,431.77	27,559	15,617	18,815	11.47	1,640
1980	1,193,863.10	940,167	532,756	661,107	12.14	54,457
1983	809,610.51	615,466	348,761	460,850	13.25	34,781
1984	134,019.84	100,555	56,981	77,039	13.64	5,648
1985	768,564.12	568,737	322,281	446,283	14.05	31,764
1986	205,518.24	149,884	84,933	120,585	14.48	8,328
1987	236,554.49	169,893	96,272	140,282	14.91	9,409
1988	295,673.19	208,952	118,405	177,268	15.36	11,541
1989	21,431.94	14,814	8,395	13,037	16.08	811
1990	1,674,480.37	1,136,972	644,278	1,030,202	16.55	62,248
1992	572,844.23	374,296	212,099	360,745	17.51	20,602
1993	358,744.07	228,448	129,453	229,291	18.25	12,564
1994	240,277.70	149,717	84,839	155,439	18.75	8,290
1995	2,835,618.70	1,726,892	978,563	1,857,056	19.26	96,420
1996	171,669.15	101,559	57,550	114,119	20.02	5,700
1997	1,036,369.93	597,778	338,738	697,632	20.54	33,965
1998	489,526.22	273,596	155,036	334,490	21.31	15,696
1999	595,485.58	322,039	182,487	412,999	22.08	18,705
2000	573,756.82	301,222	170,691	403,066	22.62	17,819
2001	379,456.45	192,157	108,888	270,568	23.39	11,568
2002	746,696.63	364,089	206,315	540,382	24.17	22,358
2003	628,255.02	294,400	166,825	461,430	24.95	18,494
2004	602,166.01	270,613	153,346	448,820	25.73	17,443
2005	2,284,646.16	982,398	556,687	1,727,959	26.51	65,181
2006	171,037.75	70,194	39,776	131,262	27.30	4,808
2007	2,053,375.92	798,353	452,396	1,600,980	28.30	56,572
2008	2,386,021.69	880,203	498,777	1,887,245	29.08	64,898
2009	238,824.56	83,302	47,204	191,621	29.87	6,415
2010	783,441.59	256,185	145,170	638,272	30.87	20,676
2011	1,314,648.76	403,071	228,405	1,086,244	31.66	34,310
2012	96,983.02	27,611	15,646	81,337	32.66	2,490

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,797.09	280,314	158,843	902,954	33.45	26,994
2014	2,194,357.17	531,034	300,917	1,893,440	34.45	54,962
2015	5,519,178.30	1,214,219	688,051	4,831,127	35.45	136,280
2016	283,133.88	56,061	31,768	251,366	36.45	6,896
2017	406,388.58	71,524	40,530	365,859	37.45	9,769
2018	185,761.31	28,737	16,284	169,477	38.25	4,431
2019	153,157.12	20,309	11,508	141,649	39.25	3,609
2020	686,921.50	75,905	43,013	643,908	40.25	15,998
2021	448,218.69	39,623	22,453	425,766	41.25	10,322
2022	1,007,196.35	66,777	37,840	969,356	42.25	22,943
2023	923,446.35	40,816	23,129	900,317	43.25	20,817
2024	1,617,240.56	35,741	20,253	1,596,988	44.25	36,090
2025	1,183,514.42	6,509	3,688	1,179,826	45.00	26,218
9999	4,387,312.76-	2,191,325-	1,247,660-	3,139,652-		193,378-
	46,678,362.79	23,314,378	13,274,354	33,404,009		2,057,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 4.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1912	20,295.76	20,296	20,296			
1916	8,724.19	8,724	8,724			
1917	29,533.87	29,534	29,534			
1919	5,542.61	5,543	5,543			
1921	367.78	368	368			
1922	2,061.14	2,061	2,061			
1924	10,576.28	10,576	10,576			
1925	406,575.78	406,576	406,576			
1926	275,896.64	275,897	275,897			
1927	81,823.31	81,823	81,823			
1928	31,303.91	31,304	31,304			
1929	114.72	115	115			
1930	177,907.55	177,908	177,908			
1931	106,567.72	106,568	106,568			
1932	47,485.32	47,485	47,485			
1933	3,294.89	3,295	3,295			
1934	12,506.52	12,507	12,507			
1935	83,767.66	83,768	83,768			
1936	171,427.07	171,427	171,427			
1937	71,566.46	71,566	71,566			
1938	75,863.59	75,864	75,864			
1939	58,561.23	58,561	58,561			
1940	20,471.70	20,472	20,472			
1941	4,074.41	4,074	4,074			
1942	47,804.75	47,805	47,805			
1943	3,493,758.53	3,493,759	3,493,759			
1944	15,414.58	15,415	15,415			
1945	12,444.98	12,445	12,445			
1946	51,760.96	51,761	51,761			
1947	41,353.68	41,288	31,126	10,228	0.12	10,228
1948	3,494.17	3,471	2,617	877	0.52	877
1949	3,765.73	3,721	2,805	961	0.92	961
1950	13,805.72	13,668	10,304	3,502	0.76	3,502
1951	7,539.28	7,420	5,594	1,945	1.19	1,634
1952	3,913.23	3,828	2,886	1,027	1.63	630
1953	525,410.70	514,482	387,854	137,557	1.53	89,907
1954	110,500.49	107,484	81,029	29,471	1.99	14,810
1955	41,584.49	40,171	30,284	11,300	2.46	4,593
1956	22,273.98	21,517	16,221	6,053	2.43	2,491
1957	181,331.30	173,860	131,068	50,263	2.92	17,213
1958	15,935.24	15,268	11,510	4,425	2.93	1,510

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1961	11,663.58	11,048	8,329	3,335	3.57	934
1962	17,100.97	16,053	12,102	4,999	4.11	1,216
1963	7,650.64	7,163	5,400	2,251	4.23	532
1965	57,674.42	53,637	40,435	17,239	4.52	3,814
1966	9,452,640.81	8,700,211	6,558,855	2,893,786	5.10	567,409
1968	12,368.97	11,281	8,504	3,865	5.50	703
1969	8,343.96	7,570	5,707	2,637	5.73	460
1970	379,235.16	342,070	257,877	121,358	5.98	20,294
1971	10,232.80	9,173	6,915	3,318	6.24	532
1972	605,250.06	538,915	406,274	198,976	6.52	30,518
1973	2,297.07	2,031	1,531	766	6.82	112
1974	8,386.25	7,356	5,545	2,841	7.14	398
1975	1,680,201.42	1,461,775	1,101,993	578,208	7.47	77,404
1976	54,189.63	46,468	35,031	19,159	8.14	2,354
1977	56,778.47	48,239	36,366	20,412	8.50	2,401
1978	32,729.10	27,535	20,758	11,971	8.87	1,350
1979	45,138.57	37,582	28,332	16,807	9.25	1,817
1980	799,412.49	658,316	496,287	303,125	9.64	31,445
1981	72,360.52	58,901	44,404	27,957	10.05	2,782
1982	59,525.72	47,865	36,084	23,442	10.48	2,237
1983	288,044.64	227,440	171,461	116,584	11.19	10,419
1984	250,999.93	195,529	147,404	103,596	11.63	8,908
1985	1,693,355.21	1,300,497	980,410	712,945	12.08	59,019
1986	226,760.23	171,567	129,340	97,420	12.55	7,763
1987	759,749.71	562,975	424,412	335,338	13.28	25,251
1988	329,311.48	240,035	180,956	148,355	13.76	10,782
1989	311,615.14	223,241	168,295	143,320	14.25	10,058
1990	3,463,156.42	2,424,209	1,827,546	1,635,610	15.00	109,041
1991	79,126.91	54,344	40,968	38,159	15.50	2,462
1992	459,275.48	307,669	231,943	227,332	16.26	13,981
1993	754,574.85	495,001	373,168	381,407	16.78	22,730
1994	250,014.08	159,659	120,363	129,651	17.54	7,392
1995	6,475,030.72	4,040,419	3,045,964	3,429,067	18.08	189,661
1996	129,486.81	78,857	59,448	70,039	18.62	3,761
1997	437,673.46	258,577	194,934	242,739	19.39	12,519
1998	401,410.66	229,767	173,215	228,196	20.17	11,314
1999	277,325.07	154,304	116,326	160,999	20.73	7,766
2000	1,039,279.34	558,613	421,123	618,156	21.51	28,738
2001	363,172.65	189,140	142,588	220,585	22.08	9,990
2002	478,546.04	239,943	180,887	297,659	22.87	13,015
2003	584,302.97	282,803	213,198	371,105	23.45	15,825

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2004	952,452.23	442,033	333,237	619,215	24.25	25,535
2005	2,838,606.99	1,260,342	950,138	1,888,469	25.05	75,388
2006	1,002,471.58	426,652	321,641	680,831	25.64	26,553
2007	694,897.78	281,434	212,166	482,732	26.44	18,258
2008	2,563,254.26	984,802	742,416	1,820,838	27.25	66,820
2009	2,506,766.58	910,458	686,370	1,820,397	28.05	64,898
2010	962,539.76	330,632	249,255	713,285	28.67	24,879
2011	235,577.57	75,856	57,186	178,392	29.48	6,051
2012	244,628.25	73,462	55,381	189,247	30.29	6,248
2013	568,674.86	158,319	119,352	449,323	31.10	14,448
2014	645,431.18	165,424	124,709	520,722	31.92	16,313
2015	1,275,097.20	299,648	225,896	1,049,201	32.55	32,234
2016	681,869.76	144,829	109,183	572,687	33.37	17,162
2017	2,248,796.68	426,372	321,430	1,927,367	34.19	56,372
2018	746,826.11	124,421	93,798	653,028	35.02	18,647
2019	408,691.77	58,606	44,181	364,511	35.84	10,171
2020	976,539.23	117,185	88,343	888,196	36.67	24,221
2021	986,883.04	95,530	72,017	914,866	37.32	24,514
2022	1,385,464.94	101,000	76,141	1,309,324	38.15	34,320
2023	2,692,194.15	131,918	99,450	2,592,744	38.82	66,789
2024	2,708,532.49	67,172	50,639	2,657,893	39.32	67,596
2025	1,274,988.28	8,032	6,055	1,268,933	39.43	32,182
9999	7,682,866.96-	4,273,145-	3,371,043-	4,311,824-		251,861-
	59,642,112.06	33,172,435	26,169,414	33,472,698		1,955,201

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,756	7,407	572	1.04	550
1990	3,478.54	3,360	3,209	270	1.23	220
1991	8,740.98	8,381	8,003	738	1.46	505
1992	6,784.52	6,470	6,179	606	1.60	379
1999	51,368.90	46,746	44,640	6,729	2.57	2,618
2001	7,764.93	6,914	6,603	1,162	2.95	394
2002	4,455.38	3,925	3,748	707	3.11	227
2004	2,628.68	2,252	2,151	478	3.51	136
2005	8,722.16	7,362	7,030	1,692	3.70	457
2006	15,631.29	12,979	12,394	3,237	3.88	834
2007	9,030.61	7,380	7,048	1,983	4.03	492
2008	29,418.95	23,606	22,543	6,876	4.19	1,641
2009	92,082.61	72,635	69,363	22,720	4.28	5,308
2010	29,477.55	22,816	21,788	7,690	4.38	1,756
2011	53,822.99	40,766	38,930	14,893	4.48	3,324
2013	26,874.75	19,189	18,325	8,550	4.81	1,778
2014	152,277.99	104,189	99,496	52,782	5.08	10,390
2015	112,570.79	73,058	69,767	42,804	5.41	7,912
2016	5,515.89	3,351	3,200	2,316	5.81	399
2018	1,269.20	639	610	659	6.91	95
2020	30,025.23	11,304	10,795	19,230	8.28	2,322
2021	21,591.05	6,633	6,334	15,257	9.02	1,691
2024	57,960.15	4,619	4,411	53,549	11.55	4,636
9999	14,726.81-	9,885-	9,440-	5,287-		957-
	724,745.33	486,445	464,534	260,211		47,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 6.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	207,857	227,265			
2009	14,938.00	9,417	14,802	136	9.38	14
	272,564.04	247,635	272,428	136		14

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 0.01

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,401	1,520	4,741	28.95	164
2009	92,112.20	31,687	20,054	72,058	30.51	2,362
2013	33,467.05	8,795	5,566	27,901	33.66	829
2017	1,547.02	276	175	1,372	36.84	37
2019	544,001.01	73,440	46,480	497,521	38.44	12,943
	677,388.38	116,599	73,795	603,594		16,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 2.41

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	45,036.60	44,154	29,304	15,733	1.14	13,801
1985	24,445.49	21,121	14,018	10,427	6.30	1,655
1986	80,394.17	68,665	45,572	34,822	6.66	5,229
1987	7,690.98	6,488	4,306	3,385	7.05	480
1989	25,432.63	20,967	13,915	11,518	7.67	1,502
1990	1,864.20	1,520	1,009	855	7.92	108
1992	112,975.50	89,477	59,384	53,592	8.67	6,181
1993	164,128.61	128,152	85,052	79,077	8.98	8,806
1994	15,852.39	12,187	8,088	7,764	9.32	833
1996	56,678.77	42,243	28,036	28,643	9.91	2,890
1997	43,544.85	31,945	21,201	22,344	10.17	2,197
1998	108,836.69	78,167	51,878	56,959	10.59	5,379
1999	542,406.50	382,180	253,645	288,762	10.90	26,492
2001	15,000.00	10,116	6,714	8,286	11.59	715
2002	61,494.38	40,451	26,847	34,647	11.97	2,894
2003	120,731.71	77,558	51,474	69,258	12.25	5,654
2004	166,377.35	104,119	69,102	97,275	12.56	7,745
2005	101,526.82	61,525	40,833	60,694	13.00	4,669
2006	41,066.32	24,110	16,001	25,065	13.36	1,876
2007	6,031.45	3,431	2,277	3,754	13.65	275
2008	926,516.01	507,175	336,602	589,914	14.06	41,957
2009	597,821.84	314,693	208,856	388,966	14.40	27,012
2010	524,129.24	264,161	175,318	348,811	14.76	23,632
2011	66,844.03	32,099	21,303	45,541	15.15	3,006
2012	41,822.46	19,029	12,629	29,193	15.57	1,875
2013	60,261.59	25,888	17,181	43,081	15.93	2,704
2014	1,687,020.87	679,195	450,769	1,236,252	16.32	75,751
2015	231,880.48	86,723	57,556	174,324	16.74	10,414
2016	617,565.17	212,875	141,281	476,284	17.11	27,837
2017	395,217.96	123,940	82,257	312,961	17.51	17,873
2018	471,237.52	132,276	87,789	383,449	17.94	21,374
2019	3,682,743.71	908,165	602,731	3,080,013	18.33	168,031
2020	647,653.61	136,331	90,480	557,174	18.75	29,716
2021	200,584.16	34,661	23,004	177,580	19.15	9,273
2022	2,632,199.28	349,819	232,168	2,400,031	19.57	122,638
2023	2,046,330.53	186,625	123,859	1,922,472	19.93	96,461

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2024	1,054,307.45	49,552	32,887	1,021,420	20.28	50,366
2025	2,437,785.60	29,253	19,415	2,418,371	20.54	117,740
9999	66,626.22-	17,736-	11,771-	54,855-		3,145-
	19,996,810.70	5,323,300	3,532,970	16,463,841		943,896

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 4.72

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	889,872.35	889,872	889,872			
1957	10,040.14	9,968	5,513	4,527	0.49	4,527
1963	78,679.95	76,099	42,091	36,589	2.10	17,423
1965	83,399.24	80,063	44,284	39,115	2.50	15,646
1967	162,108.46	154,198	85,288	76,820	2.98	25,779
1969	2,145.15	2,018	1,116	1,029	3.52	292
1973	946.11	871	482	464	4.50	103
1981	2,355,765.96	2,052,343	1,135,168	1,220,598	6.51	187,496
1984	581,328.63	493,374	272,889	308,440	7.31	42,194
1985	476,475.05	400,239	221,375	255,100	7.62	33,478
1986	719,743.99	600,698	332,251	387,493	7.73	50,128
1987	144,303.20	118,992	65,815	78,488	8.08	9,714
1988	808,655.41	658,246	364,081	444,574	8.45	52,612
1989	1,182,368.41	953,462	527,368	655,000	8.64	75,810
1990	2,530,450.44	2,010,443	1,111,993	1,418,457	9.05	156,736
1991	2,231,839.71	1,752,887	969,536	1,262,304	9.29	135,878
1992	801,701.61	619,074	342,415	459,287	9.74	47,155
1993	3,128,193.67	2,382,432	1,317,743	1,810,451	10.02	180,684
1994	58,490.67	43,880	24,270	34,221	10.32	3,316
1995	7,336.00	5,414	2,995	4,341	10.65	408
1996	78,592.87	56,752	31,390	47,203	11.16	4,230
1997	20,044.11	14,199	7,854	12,190	11.53	1,057
1998	3,736,404.22	2,592,691	1,434,039	2,302,365	11.91	193,314
1999	1,076,156.53	730,280	403,924	672,233	12.31	54,609
2000	5,188.88	3,438	1,902	3,287	12.74	258
2001	1,763,697.55	1,138,643	629,793	1,133,905	13.17	86,098
2002	621,295.62	391,540	216,564	404,732	13.50	29,980
2003	2,041,741.80	1,248,729	690,682	1,351,060	13.97	96,712
2004	698,122.41	413,428	228,670	469,452	14.46	32,466
2005	2,242,056.25	1,282,456	709,337	1,532,719	14.97	102,386
2006	692,237.32	381,423	210,968	481,269	15.48	31,090
2007	56,165.28	29,723	16,440	39,725	16.01	2,481
2008	935,244.82	473,795	262,060	673,185	16.56	40,651
2009	18,928,182.07	9,146,098	5,058,781	13,869,401	17.11	810,602
2010	21,364,029.46	9,806,090	5,423,829	15,940,200	17.68	901,595
2011	7,089,610.85	3,076,891	1,701,853	5,387,758	18.26	295,058
2012	4,797,177.42	1,958,208	1,083,101	3,714,076	18.85	197,033
2013	3,050,877.66	1,160,554	641,912	2,408,966	19.55	123,221
2014	8,807,527.39	3,109,938	1,720,132	7,087,395	20.15	351,732
2015	1,026,823.44	332,691	184,014	842,809	20.86	40,403
2016	541,226.97	159,283	88,101	453,126	21.58	20,997

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,726.63	172,056	95,166	556,561	22.30	24,958
2018	4,755,013.14	1,108,394	613,062	4,141,951	23.03	179,850
2019	1,905,741.81	384,198	212,503	1,693,239	23.76	71,264
2020	8,555,667.54	1,445,908	799,743	7,755,925	24.59	315,410
2021	10,538,260.88	1,433,203	792,716	9,745,545	25.41	383,532
2022	11,387,103.87	1,168,317	646,206	10,740,898	26.24	409,333
2023	11,446,067.90	785,200	434,300	11,011,768	27.15	405,590
2024	4,163,405.30	143,221	79,217	4,084,188	28.07	145,500
2025	4,322,578.80	37,174	20,561	4,302,018	28.82	149,272
9999	2,200,080.47-	823,700-	461,293-	1,738,788-		93,706-
	151,351,732.47	56,665,394	31,734,072	119,617,660		6,446,355

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 4.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	107,107	93,786	200,626	29.73	6,748
2009	4,434,866.70	1,525,594	1,335,847	3,099,020	30.51	101,574
2010	1,187,964.50	384,900	337,028	850,936	31.30	27,186
2011	6,597.06	2,004	1,755	4,842	32.08	151
2012	1,684.33	477	418	1,266	32.87	39
2014	234,044.45	56,639	49,594	184,450	34.45	5,354
2015	4,256.52	941	824	3,433	35.25	97
2016	45,239.43	9,039	7,915	37,324	36.05	1,035
2021	1,641.43	150	131	1,510	39.86	38
2022	431,044.32	29,613	25,930	405,114	40.67	9,961
2025	13,045.20	77	67	12,978	41.95	309
9999	30,192.33-	9,603-	8,408-	21,784-		692-
	6,624,603.47	2,106,938	1,844,887	4,779,717		151,800

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,474	11,135	1,005	3.94	255
1975	4,177.28	3,509	3,405	772	9.52	81
1993	192,691.50	120,239	116,691	76,000	19.28	3,942
2004	1,695.94	744	722	974	26.85	36
2005	9,240.93	3,881	3,766	5,475	27.62	198
2006	201,117.58	81,010	78,620	122,498	28.17	4,349
2009	26,051.26	8,962	8,698	17,353	30.51	569
2010	27,827.93	9,016	8,750	19,078	31.30	610
2014	100,305.10	24,274	23,558	76,747	34.45	2,228
2017	18,433.32	3,289	3,192	15,241	36.84	414
2023	33,315.31	1,539	1,493	31,822	41.29	771
	626,995.68	267,937	260,030	366,966		13,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 2.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	194,209	224,415	48,735	6.10	7,989
2013	8,814.50	5,352	6,184	2,630	7.76	339
2022	91,911.93	15,193	17,556	74,356	15.15	4,908
2023	1,990,538.30	219,755	253,935	1,736,603	16.12	107,730
2024	272,366.55	15,035	17,373	254,994	17.12	14,895
2025	22,280.04	307	355	21,925	17.87	1,227
	2,659,061.06	449,851	519,818	2,139,243		137,088

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 5.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	3,210.99	3,211	3,211			
2008	3,529.23	3,000	1,876	1,653	3.00	551
2009	2,420.58	1,936	1,210	1,211	4.00	303
2010	3,743.66	2,808	1,756	1,988	5.00	398
2011	2,249.52	1,575	985	1,265	6.00	211
2012	17,467.11	11,354	7,098	10,369	7.00	1,481
2013	7,752.61	4,652	2,908	4,845	8.00	606
2014	34,888.89	19,189	11,997	22,892	9.00	2,544
2015	2,570.81	1,285	803	1,768	10.00	177
2017	3,926.80	1,571	982	2,945	12.00	245
2018	3,345.31	1,171	732	2,613	13.00	201
2019	5,966.69	1,790	1,119	4,848	14.00	346
2020	46,726.78	11,682	7,303	39,424	15.00	2,628
2021	363,920.82	72,784	45,503	318,418	16.00	19,901
2022	433,504.02	65,026	40,653	392,851	17.00	23,109
2023	1,034,878.53	103,488	64,700	970,179	18.00	53,899
2024	1,246,570.39	62,329	38,967	1,207,603	19.00	63,558
2025	421,234.86	5,265	3,292	417,943	19.75	21,162
	3,637,907.60	374,116	235,095	3,402,813		191,320

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,715	4,864	997	0.64	997
2001	22,361.85	21,628	18,407	3,955	0.81	3,955
2002	5,389.24	5,169	4,399	990	0.98	990
2005	3,310.52	3,079	2,620	691	1.51	458
2006	73,113.90	67,236	57,222	15,892	1.66	9,573
2011	149,228.96	127,233	108,283	40,946	2.42	16,920
2012	73,865.31	61,456	52,303	21,562	2.62	8,230
2013	62,726.96	50,282	42,793	19,934	2.97	6,712
2014	3,075.33	2,341	1,992	1,083	3.45	314
2016	2,423.80	1,582	1,346	1,078	4.79	225
2017	8,526.46	5,034	4,284	4,242	5.55	764
2018	927,895.26	485,196	412,930	514,965	6.39	80,589
2019	299,081.56	135,125	114,999	184,083	7.28	25,286
2020	26,190.18	9,913	8,437	17,753	8.21	2,162
2022	1,422,366.36	323,446	275,271	1,147,095	10.19	112,571
2023	1,165,809.58	176,737	150,414	1,015,396	11.19	90,741
2024	422,529.36	32,028	27,258	395,271	12.19	32,426
2025	3,630.70	69	58	3,572	12.94	276
	4,736,843.89	1,572,727	1,347,338	3,389,506		393,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 8.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	30,363	29,291	29,100	12.00	2,425
2017	2,199.71	704	679	1,521	17.00	89
2018	46,760.40	13,093	12,631	34,129	18.00	1,896
	107,351.44	44,160	42,601	64,750		4,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	85,717.68	81,432	80,120	5,598	1.00	5,598
2007	5,060.13	4,554	4,481	579	2.00	290
2008	3,376.47	2,870	2,824	552	3.00	184
2009	1,878.54	1,503	1,479	400	4.00	100
2010	61,467.53	46,101	45,358	16,110	5.00	3,222
2011	5,873.00	4,111	4,045	1,828	6.00	305
2012	58,472.38	38,007	37,395	21,077	7.00	3,011
2013	28,453.57	17,072	16,797	11,657	8.00	1,457
2014	40,133.99	22,074	21,718	18,416	9.00	2,046
2015	62,657.78	31,329	30,824	31,834	10.00	3,183
2016	105,803.20	47,611	46,844	58,959	11.00	5,360
2017	7,458.66	2,983	2,935	4,524	12.00	377
2018	94,551.82	33,093	32,560	61,992	13.00	4,769
2019	14,014.13	4,204	4,136	9,878	14.00	706
2020	193,729.12	48,432	47,652	146,077	15.00	9,738
2021	102,950.07	20,590	20,258	82,692	16.00	5,168
2022	294,370.30	44,156	43,445	250,925	17.00	14,760
2023	73,621.82	7,362	7,243	66,379	18.00	3,688
2024	244,504.19	12,225	12,029	232,475	19.00	12,236
2025	48,799.74	610	600	48,200	19.75	2,441
	1,532,894.12	470,319	462,743	1,070,151		78,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 5.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	552.01	552	552			
2008	154.58	155	155			
2009	27,910.00	27,910	27,910			
2010	30,452.56	30,453	30,453			
2011	16,841.59	15,719	6,666	10,176	1.00	10,176
2012	13,442.75	11,650	4,940	8,503	2.00	4,252
2013	5,917.50	4,734	2,007	3,910	3.00	1,303
2014	112,033.68	82,158	34,839	77,195	4.00	19,299
2015	43,434.75	28,957	12,279	31,156	5.00	6,231
2016	123,948.53	74,369	31,536	92,413	6.00	15,402
2017	48,566.17	25,902	10,984	37,582	7.00	5,369
2018	43,803.48	20,442	8,669	35,134	8.00	4,392
2019	57,097.59	22,839	9,685	47,413	9.00	5,268
2020	31,699.05	10,566	4,480	27,219	10.00	2,722
2021	17,137.92	4,570	1,938	15,200	11.00	1,382
2022	37,565.86	7,513	3,186	34,380	12.00	2,865
2023	141,384.27	18,851	7,994	133,390	13.00	10,261
2024	60,940.48	4,063	1,723	59,217	14.00	4,230
2025	66,627.94	1,111	471	66,157	14.75	4,485
	879,510.71	392,514	200,467	679,044		97,637

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 11.10

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	207,589	264,890	80,746	9.31	8,673
2015	3,257.24	1,511	1,928	1,329	11.55	115
2018	19,634.12	6,803	8,681	10,953	13.20	830
2022	64,677.17	10,672	13,618	51,059	15.18	3,364
2023	3,895.80	446	569	3,327	15.45	215
9999	10,000.00-	5,194-	6,627-	3,373-		302-
	427,100.33	221,827	283,059	144,042		12,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.02

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,487.00	3,487	3,487			
2007	3,099.66	3,100	3,100			
2008	45.77	46	46			
2009	516.07	516	516			
2010	144,621.29	144,621	144,621			
2011	7,975.30	7,444	6,645	1,330	1.00	1,330
2012	3,344.78	2,899	2,588	757	2.00	378
2013	263,689.84	210,952	188,295	75,395	3.00	25,132
2014	90,114.51	66,084	58,987	31,128	4.00	7,782
2015	13,210.61	8,807	7,861	5,350	5.00	1,070
2016	172,002.57	103,202	92,118	79,885	6.00	13,314
2017	13,811.63	7,366	6,575	7,237	7.00	1,034
2018	12,412.19	5,792	5,170	7,242	8.00	905
2019	17,265.35	6,906	6,164	11,101	9.00	1,233
2020	674,118.01	224,704	200,570	473,548	10.00	47,355
2021	39,621.14	10,566	9,431	30,190	11.00	2,745
2022	853,131.92	170,626	152,301	700,831	12.00	58,403
2023	1,241,952.60	165,590	147,806	1,094,147	13.00	84,165
2024	559,710.51	37,316	33,308	526,403	14.00	37,600
2025	140,418.01	2,341	2,089	138,329	14.75	9,378
	4,254,548.76	1,182,365	1,071,678	3,182,870		291,824

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 6.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	6,270.00	6,270	6,270			
2011	14,880.36	13,888	14,880			
2012	13,823.71	11,981	13,824			
2013	16,427.62	13,142	16,428			
2014	2,202.56	1,615	2,166	37	4.00	9
2015	4,104.14	2,736	3,670	434	5.00	87
2017	28,080.87	14,976	20,089	7,992	7.00	1,142
2018	33,269.93	15,526	20,827	12,443	8.00	1,555
2019	123,994.70	49,598	66,531	57,464	9.00	6,385
2020	130,423.87	43,474	58,317	72,107	10.00	7,211
2021	191,683.21	51,116	68,568	123,115	11.00	11,192
2022	815,827.74	163,166	218,873	596,955	12.00	49,746
2024	503,390.50	33,561	45,019	458,372	14.00	32,741
2025	1,714.56	29	39	1,676	14.75	114
9999	29,000.00-	6,474-	8,540-	20,460-		1,694-
	1,857,093.77	414,604	546,961	1,310,133		108,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	3,416	2,342	11,889	19.00	626
	14,231.50	3,416	2,342	11,889		626

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 4.40

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
354.20	3,007.76	122,315.77		122,315.77-
354.30	39,414.10			
354.40	120,604.23			
354.70	6,910.37	246.65		246.65-
355.00		23,920.78		23,920.78-
360.10	40,213.82	186,669.20		186,669.20-
361.10	361,924.39	323,715.46		323,715.46-
361.20	22,020.95	34,151.69		34,151.69-
363.00	128,735.68	76,222.67		76,222.67-
371.00	144,361.10	273,771.37		273,771.37-
380.00	92,274.49	652,150.29		652,150.29-
391.00	31,332.59	10.19		10.19-
393.00		5,643.88		5,643.88-
394.00	10,122.79	1,075.22		1,075.22-
395.00	7,833.15			
396.00	234,211.01	52,578.21		52,578.21-
397.00		9,909.72	1,369.21	8,540.51-
	1,242,966.43	1,762,381.10	1,369.21	1,761,011.89-
2021 TRANSACTION YEAR				
354.30	7,989.66	20,176.30		20,176.30-
354.40	11,481.83	28,995.08		28,995.08-
354.70	2,875.51	11,677.96		11,677.96-
355.00		1,253.37		1,253.37-
360.10	11,013.00	147,595.80		147,595.80-
361.10	796,849.84	245,041.20		245,041.20-
361.20	83,125.55	20,315.71		20,315.71-
363.00	414,022.10	105,836.92	159.00	105,677.92-
364.00	6,151.40			
371.00	16,177.71	206,559.57		206,559.57-
380.00	231,513.16	269,030.45		269,030.45-
381.00		90.22		90.22-
390.00		3,619.09		3,619.09-
394.00	1,401.00	1,113.04		1,113.04-
396.00		4,528.34		4,528.34-
397.00	20,048.36	4,676.57	87.00	4,589.57-
	1,602,649.12	1,070,509.62	246.00	1,070,263.62-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86-	254,136.51-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86-	1,059,985.81-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84-	571,982.46-
361.20	134,904.54	91,243.10	207.28-	91,450.38-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12-	1,585,192.80-
TOTAL	10,664,469.91	6,554,624.14	24,631.03	6,529,993.11-

EXHIBIT NO. 11-E - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2026

Exhibit No. 11-E
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-E
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS
DEPRECIATION STUDY
PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

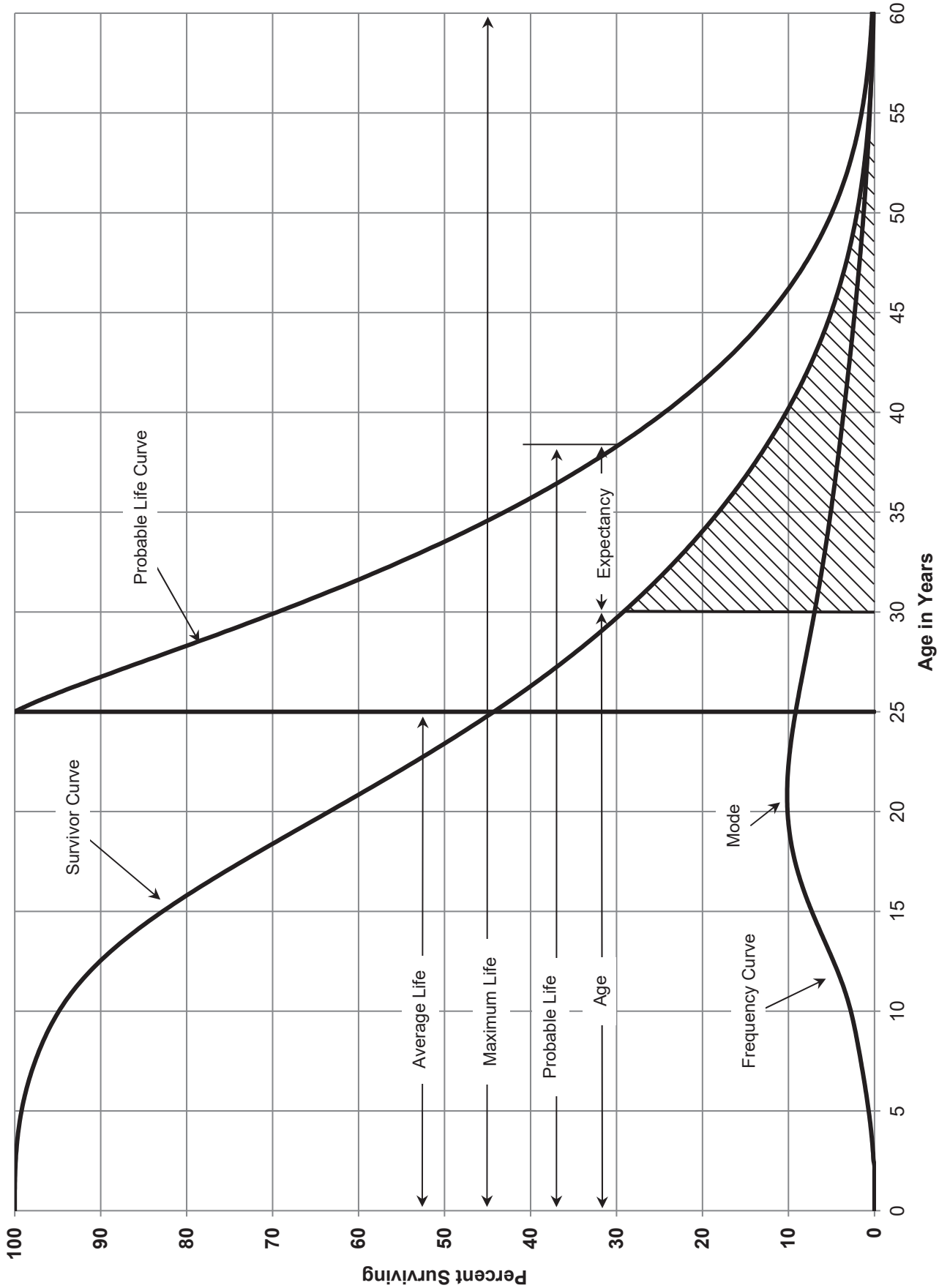


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

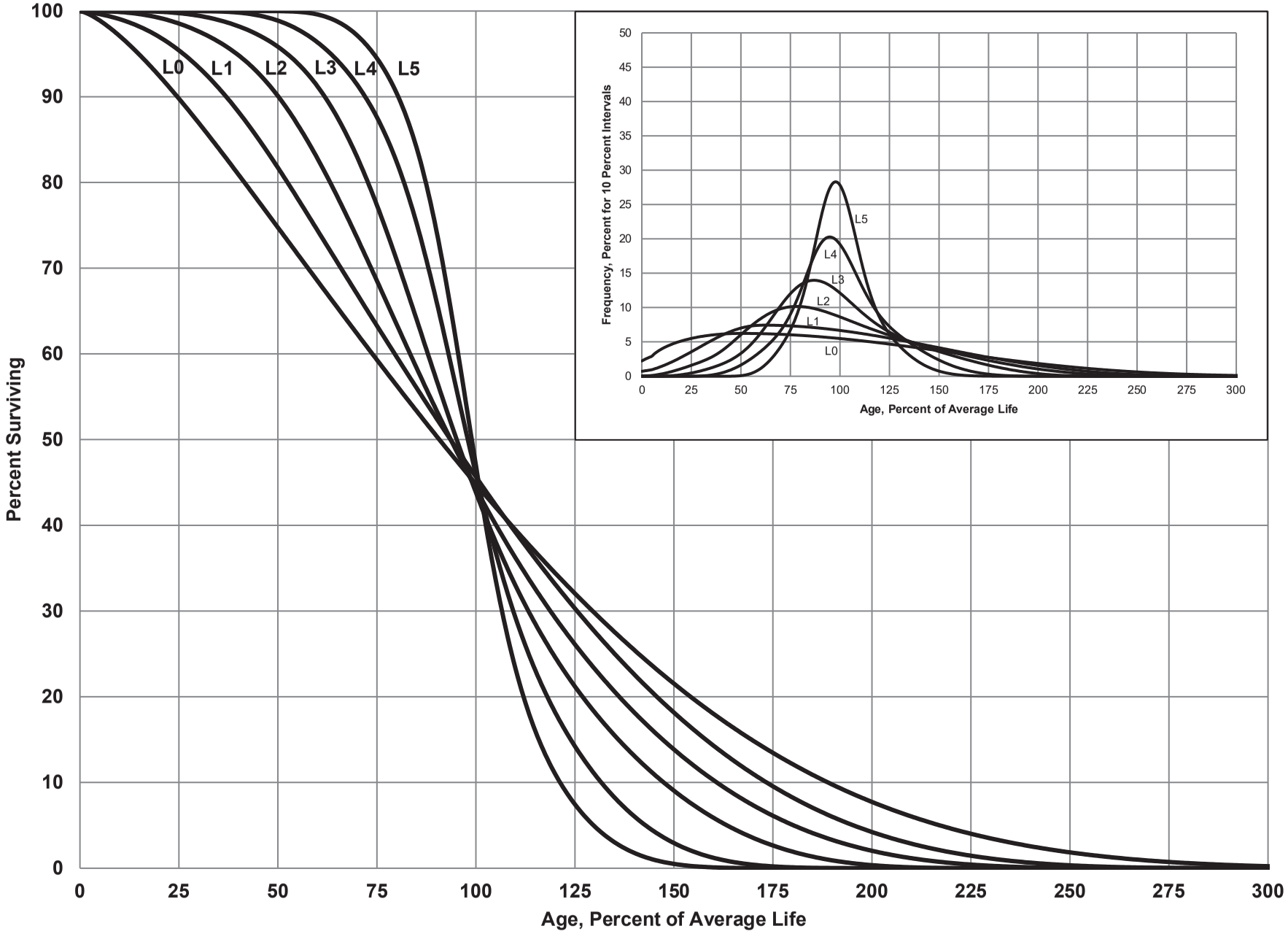


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

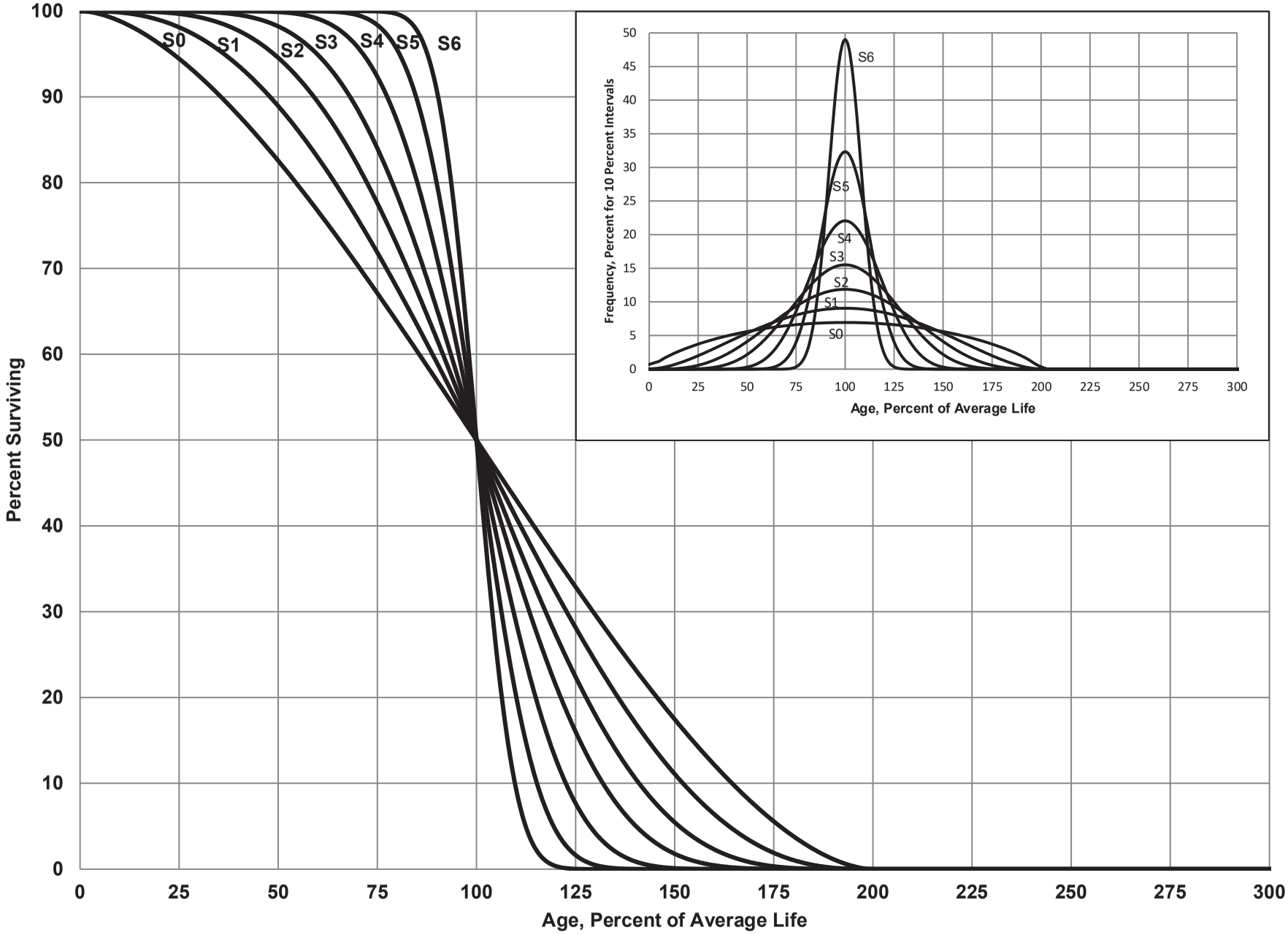


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

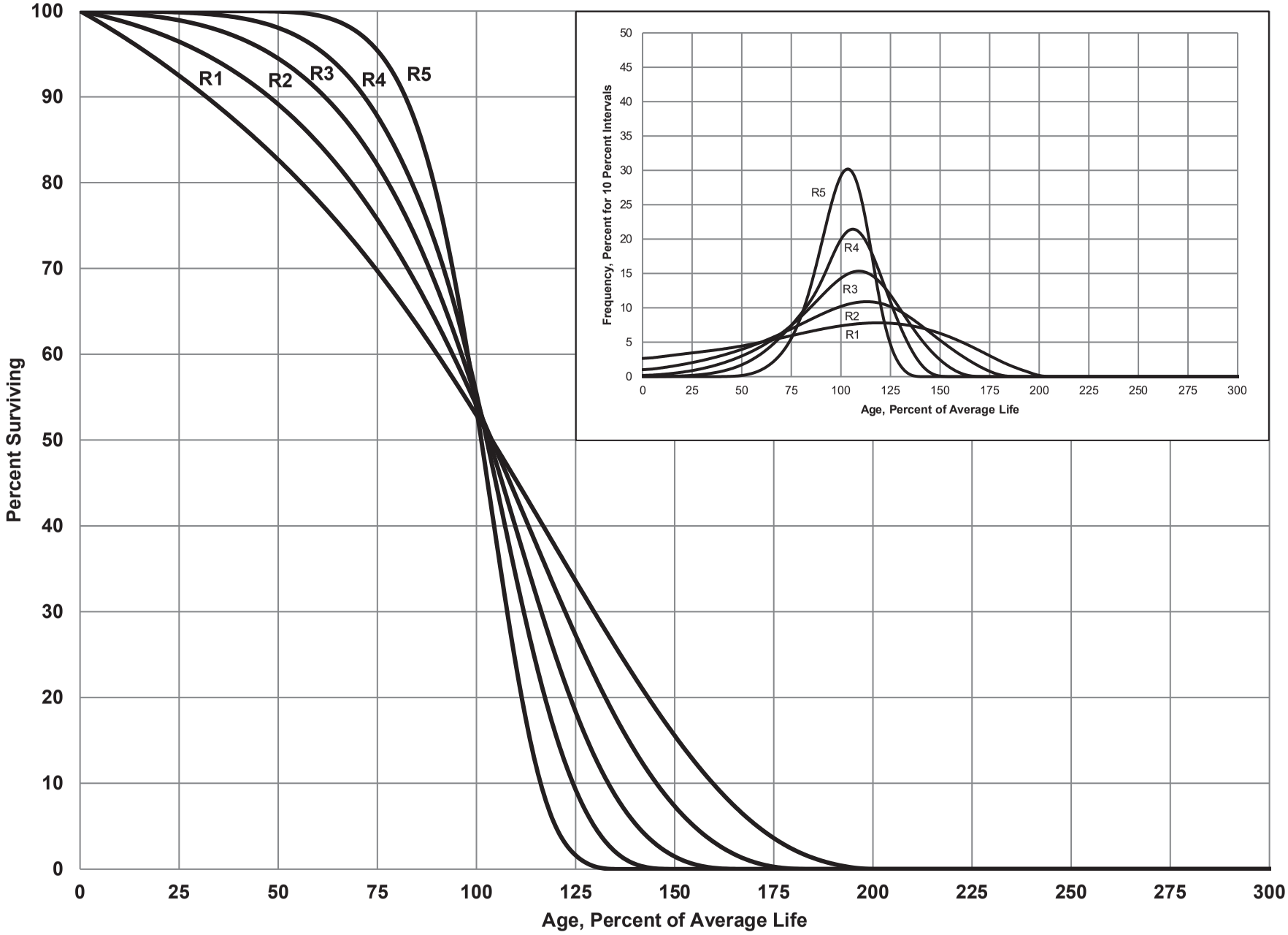


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

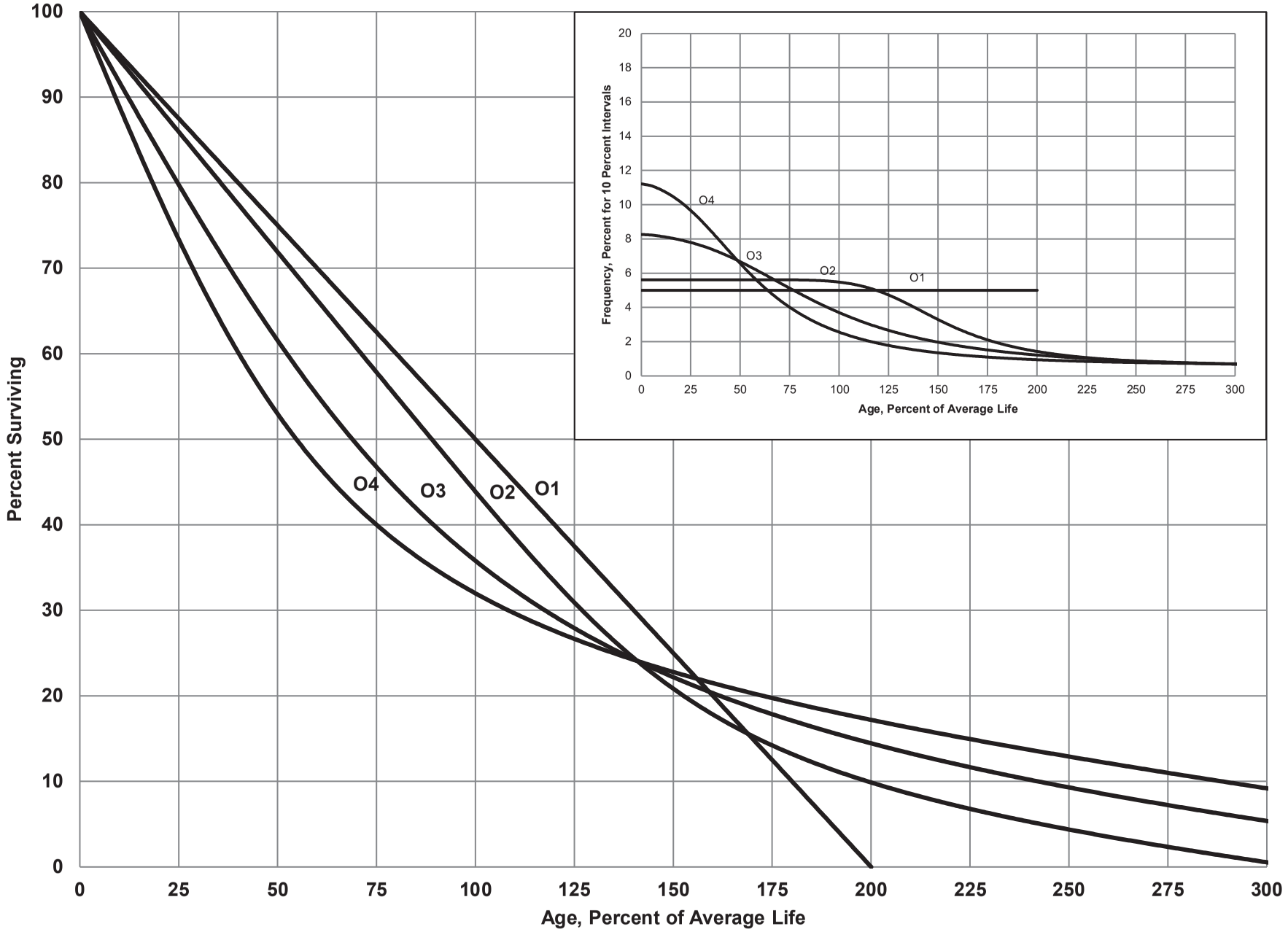


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

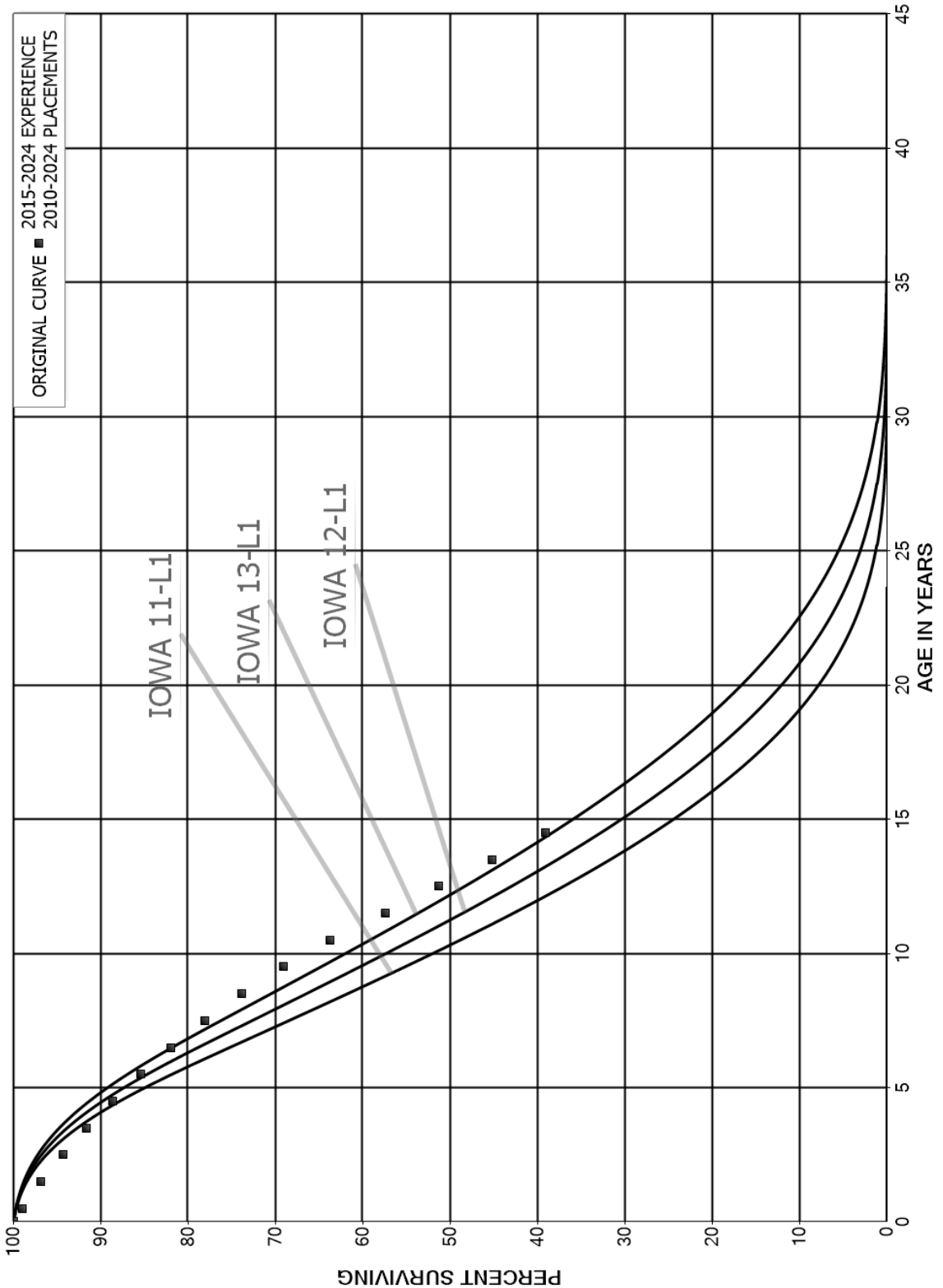


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

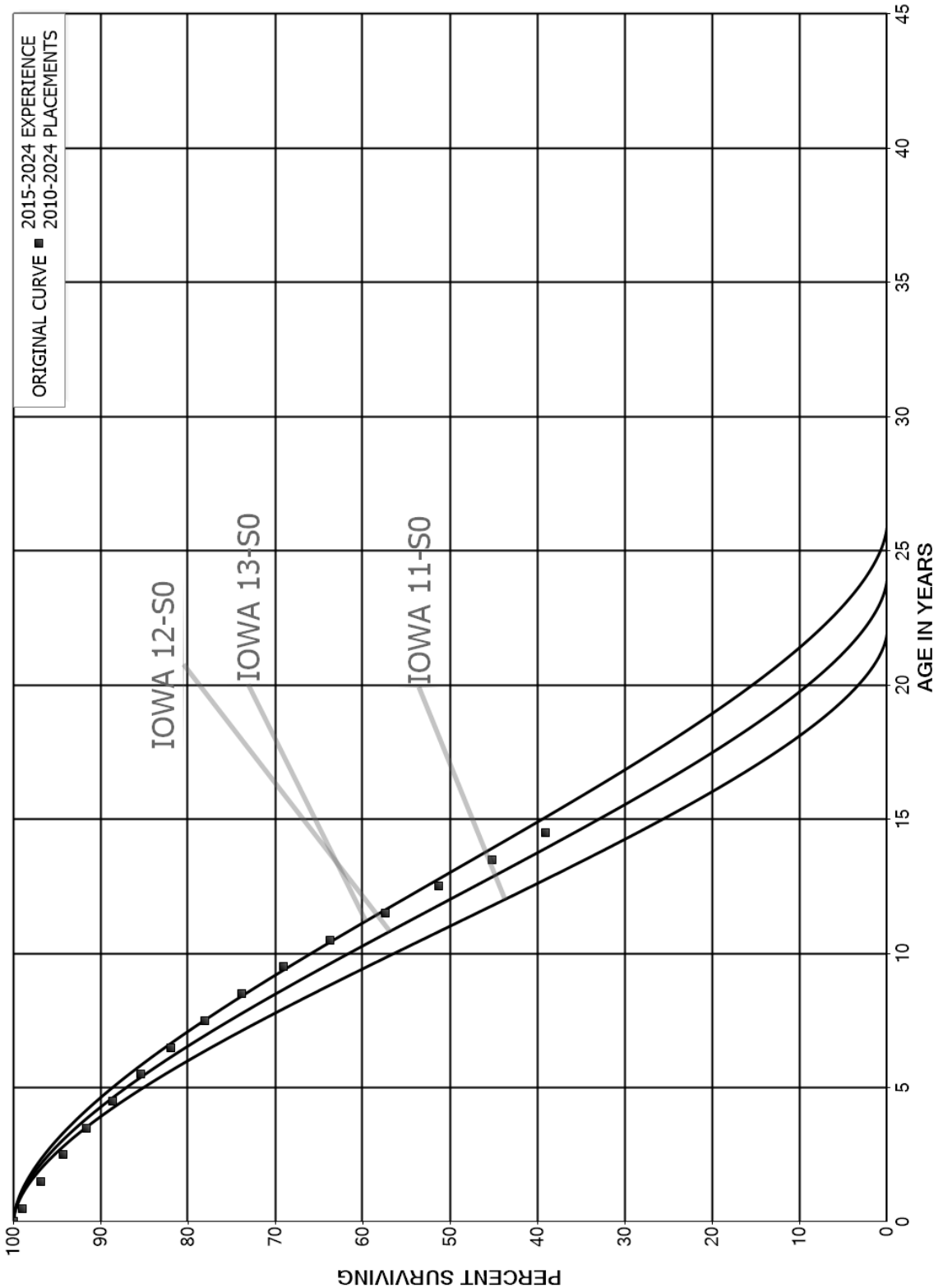


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

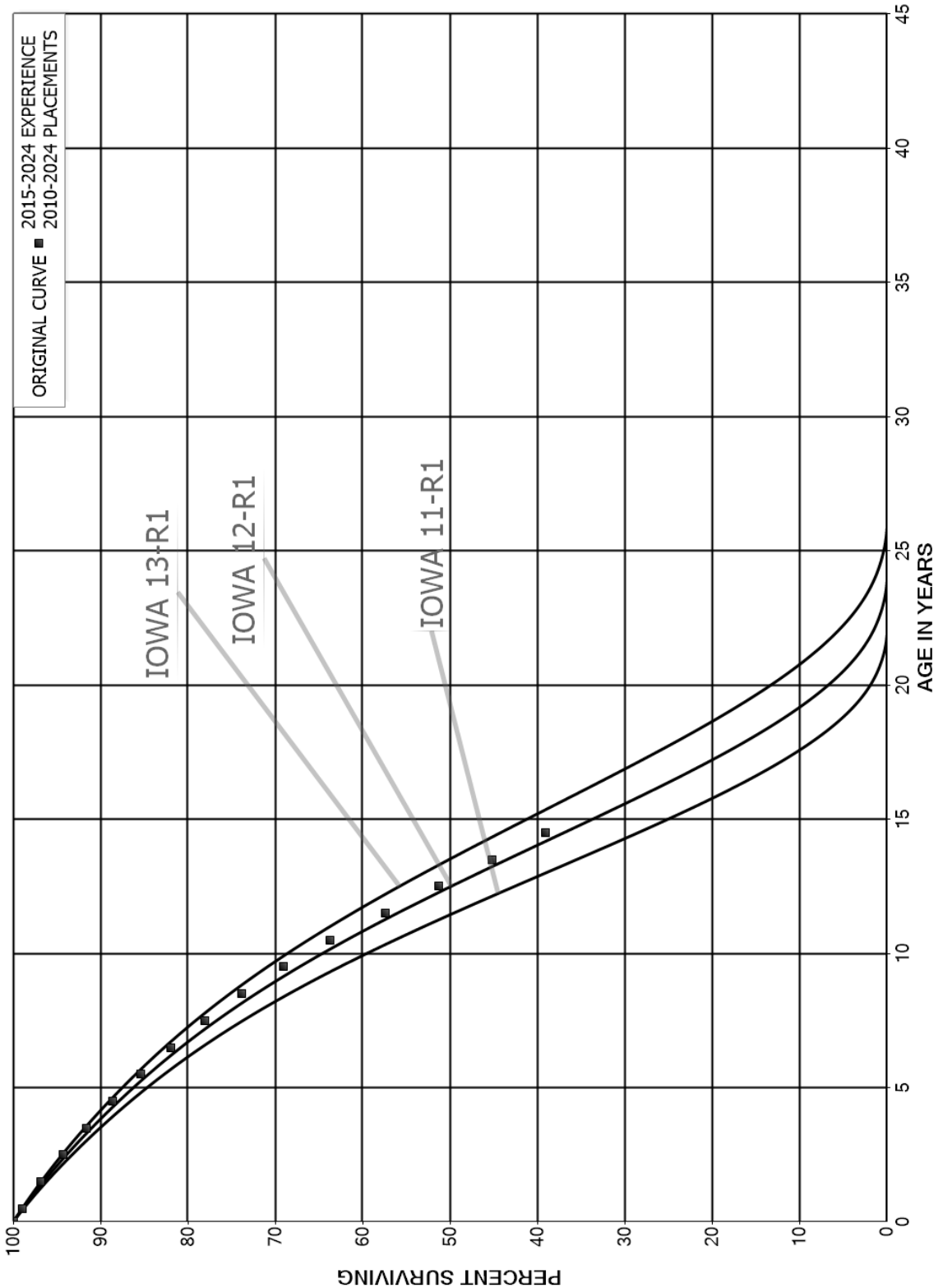
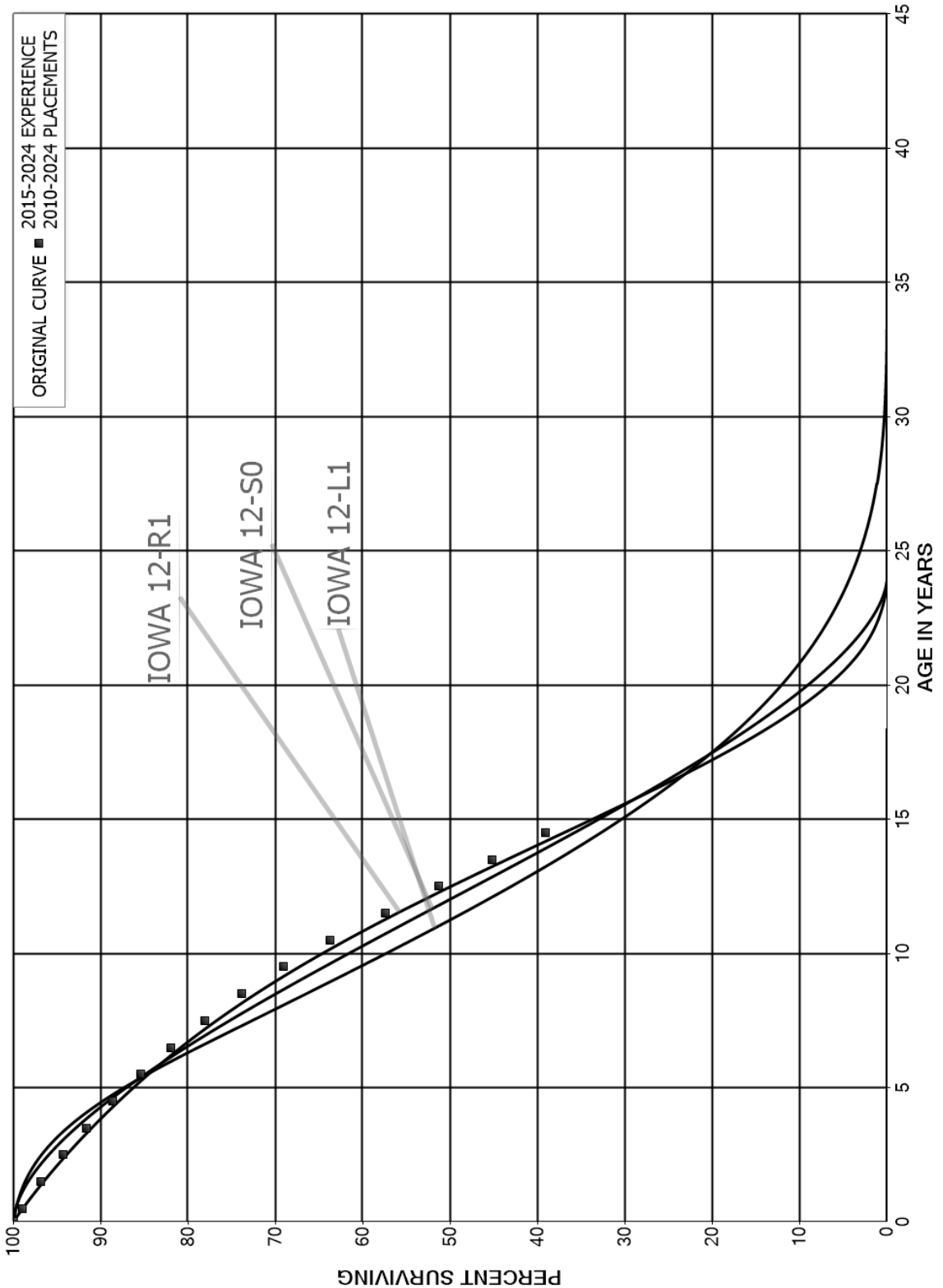


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips are conducted for each study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during our recent field trips.

September 14, 2016
- Blue Mountain Lake Wastewater Plant
- Winona Lake Lift Station
- Saw Creek Wastewater Plant
- Marcel Lake Wastewater Plant
- Pocono Wastewater Plant

September 6, 2016
- Clarion Wastewater Plant
- Paint Elk Wastewater Plant
- Shippensville Wastewater Plant

September 1, 2016
- Franklin Wastewater Plant
- Hamilton Ban Pump Station
- Franklin Sand Mound Facility
- Fairview North Wastewater Plant
- South Fairview Wastewater Plant

March 16, 2010
- Coatesville Wastewater Plant
- Lehman Pike Wastewater Plant
- Winona Lake Lift Station

July 28, 2008
- Claysville Treatment Plant

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of the predecessor wastewater systems, as well as other wastewater companies. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00, 397.00 and 398.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for all Wastewater SSS Operations systems. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum\left(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life}\right)}{\sum\frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost - Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \left(\frac{Remaining\ Life}{Service\ Life}\right)$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \left(\frac{Age}{Service\ Life}\right)$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00, 397.00 and 398.00, amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts are that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for

each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
392.00	Stores Equipment	25
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15
398.00	Other Tangible Plant	25

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-8. The amounts of salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on

page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 5, which presents the five-year amortization of net salvage.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT					
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	12,274,079.27				12,274,079.27
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73		2,734,528.70		28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89		1,853,012.73		296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	8,027,454.53				8,027,454.53
355.00 POWER GENERATION EQUIPMENT	7,282,511.54		144,517.16		7,137,994.38
360.10 COLLECTION SEWERS - FORCE MAINS	59,022,239.67	1,407,095.99	11,251,126.61		46,364,017.07
361.10 COLLECTION SEWERS - GRAVITY MAINS	275,236,048.92	133,423.53	21,007,435.37		254,095,190.02
361.20 MANHOLES	52,087,181.62		4,387,312.76		47,699,868.86
363.00 SERVICES	72,515,732.99	2,592.15	7,680,275.18		64,832,865.66
364.00 FLOW MEASURING DEVICES	739,472.14		14,726.81		724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04				272,564.04
370.00 RECEIVING WELLS	677,388.38				677,388.38
371.00 PUMPING EQUIPMENT	20,459,302.59		66,626.22		20,392,676.37
380.00 TREATMENT EQUIPMENT	154,148,954.40		2,200,080.47		151,948,873.93
381.00 PLANT SEWERS	6,654,795.80		30,192.33		6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68				626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06				2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,634,696.61				3,634,696.61
391.00 TRANSPORTATION EQUIPMENT	4,786,160.89				4,786,160.89
392.00 STORES EQUIPMENT	107,351.44				107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,663,555.92				1,663,555.92
394.00 LABORATORY EQUIPMENT	863,405.82				863,405.82
395.00 POWER OPERATED EQUIPMENT	437,100.33		10,000.00		427,100.33
396.00 COMMUNICATION EQUIPMENT	4,157,903.97				4,157,903.97
397.00 MISCELLANEOUS EQUIPMENT	1,900,657.53		29,000.00		1,871,657.53
398.00 OTHER TANGIBLE PLANT	2,515,100.48				2,515,100.48
TOTAL DEPRECIABLE PLANT	**1,022,827,976.24**	**1,543,111.67**	**51,408,834.34**	**0.00**	**969,876,030.23**
NONDEPRECIABLE PLANT					
352.00 FRANCHISES	221,139.78				221,139.78
353.20 LAND AND LAND RIGHTS - COLLECTION	4,546,563.02				4,546,563.02
353.30 LAND AND LAND RIGHTS - SPP	254,944.62				254,944.62
353.40 LAND AND LAND RIGHTS - TDP	11,061,780.48		125,000.00		10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**	**0.00**	**125,000.00**	**0.00**	**15,959,427.90**
TOTAL UTILITY PLANT	**1,038,912,404.14**	**1,543,111.67**	**51,533,834.34**	**0.00**	**985,835,458.13**

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	12,274,079.27	648,304	11,625,775	325,386	2.65	35.7
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	8,083,706	20,862,306	664,164	2.29	31.4
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	101,958,645	194,586,062	7,278,198	2.45	26.7
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,027,454.53	2,368,525	5,658,930	236,730	2.95	23.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,137,994.38	3,800,401	3,337,593	169,492	2.37	19.7
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	46,364,017.07	7,998,825	38,365,192	754,617	1.63	50.8
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	254,095,190.02	54,982,334	199,112,856	4,250,909	1.67	46.8
361.20	MANHOLES	50-S2.5	47,699,868.86	15,235,074	32,464,795	1,912,081	4.01	17.0
363.00	SERVICES	47-R3	64,832,865.66	27,613,021	37,219,845	2,055,036	3.17	18.1
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	511,642	213,103	38,875	5.36	5.5
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,455	109	12	0.00	9.1
370.00	RECEIVING WELLS	50-R3	677,388.38	90,120	587,268	16,237	2.40	36.2
371.00	PUMPING EQUIPMENT	30-S0.5	20,392,676.37	4,546,419	15,846,257	916,525	4.49	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	151,948,873.93	38,413,871	113,535,003	6,241,059	4.11	18.2
381.00	PLANT SEWERS	50-R3	6,624,603.47	1,996,641	4,627,962	150,714	2.28	30.7
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	273,844	353,152	13,242	2.11	26.7
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	657,026	2,002,035	136,857	5.15	14.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,634,696.61	426,356	3,208,341	190,354	5.24	16.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	4,786,160.89	1,737,049	3,049,112	381,084	7.96	8.0
392.00	STORES EQUIPMENT	25-SQ	107,351.44	47,013	60,338	4,411	4.11	13.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,663,555.92	531,316	1,132,240	80,114	4.82	14.1
394.00	LABORATORY EQUIPMENT	15-SQ	863,405.82	240,081	623,325	91,306	10.58	6.8
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	296,921	130,179	12,151	2.84	10.7
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,157,903.97	1,218,856	2,939,048	292,801	7.04	10.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,871,657.53	653,562	1,218,096	109,736	5.86	11.1
398.00	OTHER TANGIBLE PLANT	25-SQ	2,515,100.48	57,987	2,457,113	99,372	3.95	24.7
	TOTAL DEPRECIABLE PLANT		**969,876,030.23**	**274,659,994**	**695,216,035**	**26,421,463**	**2.72**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,269,836**		
	TOTAL UTILITY PLANT		**985,835,458.13**	**274,659,994**	**695,216,035**	**27,691,299**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	312,584		373,487		30,705		7,062						648,304
354.30	7,370,714		712,992										8,083,706
354.40	94,423,146		7,535,499										101,958,645
354.70	2,157,788		251,824		18,508		22,579						2,368,525
355.00	3,626,914		174,351		720		144						3,800,401
360.10	7,107,476		926,082		21,844		12,888						7,998,825
361.10	51,794,484		4,571,694		875,851		507,993						54,982,334
361.20	13,274,354		2,132,669		97,698		74,251						15,235,074
363.00	26,169,414		2,162,811		455,193		264,012						27,613,021
364.00	464,534		47,108										511,642
365.00	272,428		27										272,455
370.00	73,795		16,325										90,120
371.00	3,532,970		1,061,964		28,538		19,977						4,546,419
380.00	31,734,072		6,778,420		73,598		25,023						38,413,871
381.00	1,844,887		151,754										1,996,641
382.00	260,030		13,814										273,844
389.10	519,818		137,208										657,026
390.00	235,095		194,472		3,211								426,356
391.00	1,347,338		389,711										1,737,049
392.00	42,601		4,412										47,013
393.00	462,743		83,748		15,175								531,316
394.00	200,467		98,683		59,069								240,081
395.00	283,059		13,862										296,921
396.00	1,071,678		298,947		151,770								1,218,856
397.00	546,961		112,871		6,270								653,562
398.00	2,342		55,645										57,987
TOTAL	**249,131,690**		**28,300,380**		**1,838,148**		**933,929**		**0**		**0**		**274,659,994**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	12,016,749.05	12,274,079.27	2.68	325,497	47,990	373,487
354.30	28,946,012.03	28,946,012.03	2.36	683,126	29,866	712,992
354.40	296,544,707.16	296,544,707.16	2.53	7,502,581	32,918	7,535,499
354.70	7,871,325.63	8,027,454.53	2.95	234,507	17,317	251,824
355.00	6,988,714.38	7,137,994.38	2.42	170,933	3,418	174,351
360.10	45,008,591.35	46,364,017.07	1.65	753,824	172,258	926,082
361.10	246,456,920.24	254,095,190.02	1.68	4,204,638	367,056	4,571,694
361.20	46,678,362.79	47,699,868.86	4.41	2,081,040	51,629	2,132,669
363.00	59,642,112.06	64,832,865.66	3.28	2,041,390	121,421	2,162,811
364.00	724,745.33	724,745.33	6.50	47,108		47,108
365.00	272,564.04	272,564.04	0.01	27		27
370.00	677,388.38	677,388.38	2.41	16,325		16,325
371.00	19,996,810.70	20,392,676.37	4.72	953,192	108,772	1,061,964
380.00	151,351,732.47	151,948,873.93	4.26	6,460,303	318,117	6,778,420
381.00	6,624,603.47	6,624,603.47	2.29	151,703	51	151,754
382.00	626,995.68	626,995.68	2.15	13,480	334	13,814
389.10	2,659,061.06	2,659,061.06	5.16	137,208		137,208
390.00	3,637,907.60	3,634,696.61	5.26	191,269	3,203	194,472
391.00	4,736,843.89	4,786,160.89	8.30	395,205	(5,494)	389,711
392.00	107,351.44	107,351.44	4.11	4,412		4,412
393.00	1,532,894.12	1,663,555.92	5.13	81,989	1,759	83,748
394.00	879,510.71	863,405.82	11.10	96,732	1,951	98,683
395.00	427,100.33	427,100.33	3.02	12,898	964	13,862
396.00	4,254,548.76	4,157,903.97	6.86	288,547	10,400	298,947
397.00	1,857,093.77	1,871,657.53	5.84	108,880	3,991	112,871
398.00	14,231.50	2,515,100.48	4.40	55,645		55,645
TOTAL	**950,534,877.94**	**969,876,030.23**		**27,012,459**	**1,287,921**	**28,300,380**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2026

EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20						39,513		125,447		27,664	(192,623)	(38,525)
354.30		20,176		65,249		3,303		17,924		85,361	(192,012)	(38,402)
354.40		28,995		5,052		79,825		7,466		86,503	(207,842)	(41,568)
354.70		11,678		34,028		18,886		11,514		20,709	(96,815)	(19,363)
355.00		1,253		333						7,082	(8,669)	(1,734)
360.10		147,596		169,252		154,706		236,692		119,414	(827,659)	(165,532)
361.10		245,041		251,744	1,569	252,568	2,681	569,302	2,187	711,717	(2,023,935)	(404,787)
361.20		20,316		58,814		15,746	207	91,243	164	110,060	(295,808)	(59,162)
363.00	159	105,837		91,479		45,889		201,814		248,265	(693,125)	(138,625)
364.00											0	0
365.00											0	0
370.00											0	0
371.00		206,560		53,058		93,374		23,303		61,361	(437,656)	(87,531)
380.00		269,030		336,246		334,738		265,587	2,822	120,634	(1,323,414)	(264,683)
381.00		90				162					(253)	(51)
382.00						1,669					(1,669)	(334)
389.10											0	0
390.00		3,619		3,739		1,272		11,159		(7,556)	(12,233)	(2,447)
391.00			27,473								27,473	5,495
392.00											0	0
393.00				855		293		4,663		324	(6,135)	(1,227)
394.00		1,113		2,855		376		1,359		7,022	(12,725)	(2,545)
395.00				646				4,172			(4,818)	(964)
396.00		4,528		2,349		16,098		4,919		(4,363)	(23,532)	(4,706)
397.00	87	4,677		5,313				5,741		82	(15,725)	(3,145)
398.00											0	0
TOTAL	**246**	**1,070,510**	**27,473**	**1,081,012**	**1,569**	**1,058,417**	**2,888**	**1,582,305**	**5,173**	**1,594,280**	**(6,349,174)**	**(1,269,836)**

* Column (12) equals the summation of Columns (2) through (11).

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

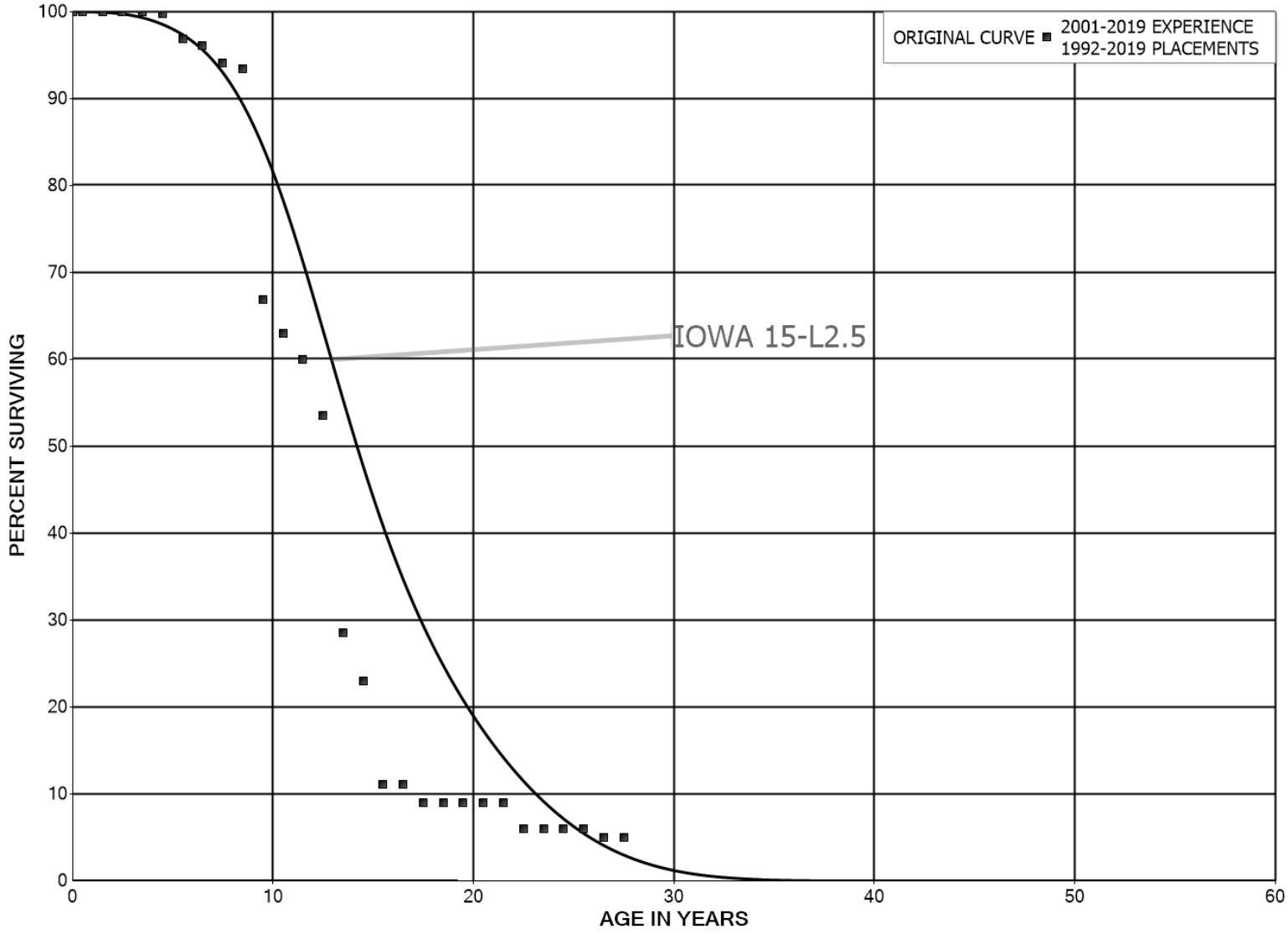
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

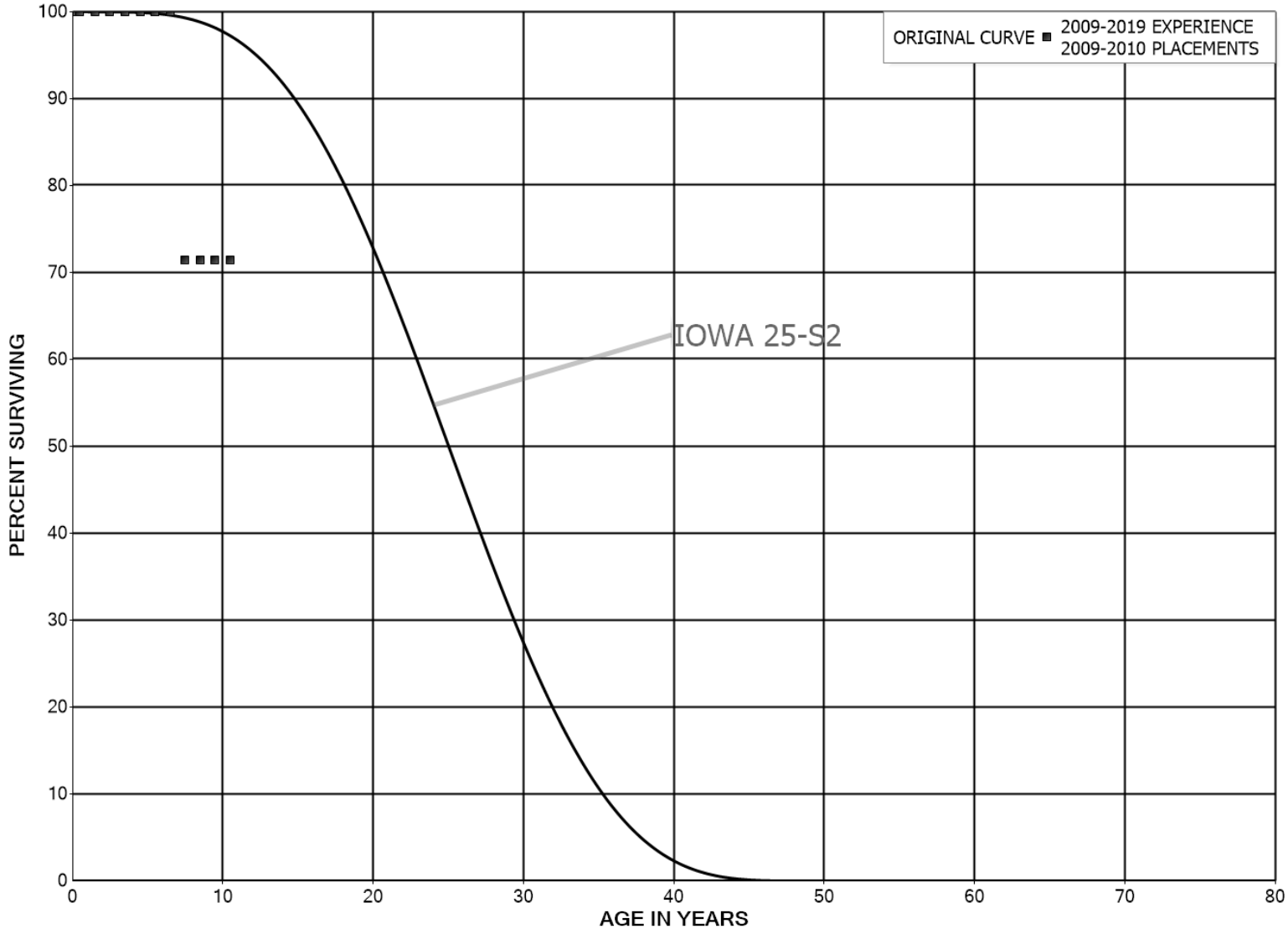
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

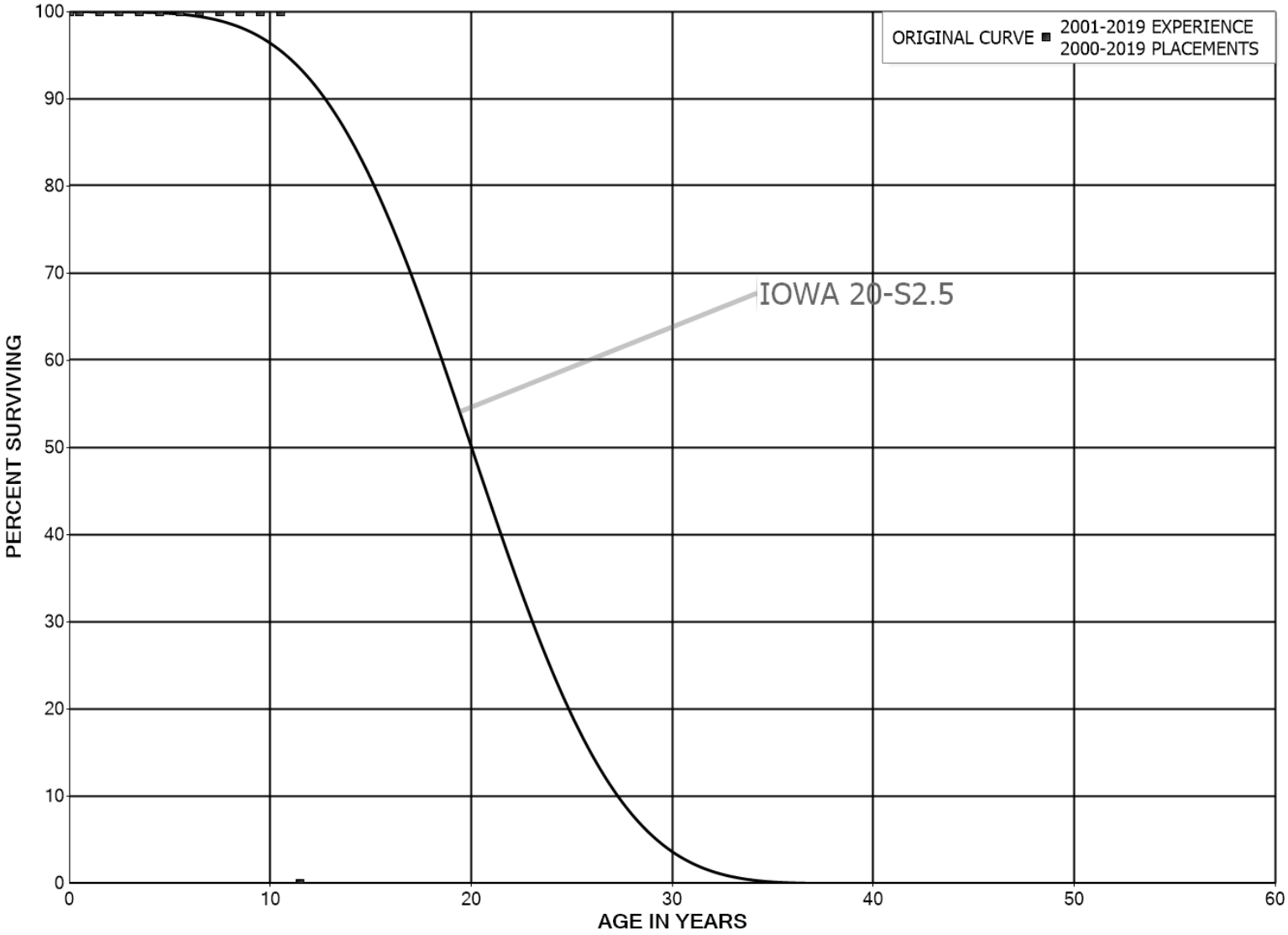
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	26,028	25,970	58	58	0.0
1915	20,800	12,808	7,992	8,050	0.0
1916	188,271	187,945	326	8,376	0.0
1917	38,373	38,119	254	8,630	0.0
1919	5,765	5,478	287	8,917	0.0
1920	97,547	59,432	38,115	47,032	0.0
1921	4,602	4,380	222	47,254	0.0
1922	4,986	3,760	1,226	48,480	0.0
1924	13,245	12,917	328	48,808	0.0
1925	505,966	504,893	1,073	49,881	0.0
1926	417,197	404,903	12,294	62,175	0.0
1927	108,465	96,352	12,113	74,288	0.0
1928	55,350	45,438	9,912	84,200	0.0
1929	6,728	4,056	2,672	86,872	0.0
1930	471,879	350,791	121,088	207,960	0.0
1931	178,965	148,833	30,132	238,092	0.0
1932	80,792	66,452	14,340	252,432	0.0
1933	20,399	13,345	7,054	259,486	0.0
1934	24,740	19,709	5,031	264,517	0.0
1935	1,206,206	779,585	426,621	691,138	0.1
1936	615,464	428,956	186,508	877,646	0.1
1937	187,036	139,407	47,629	925,275	0.1
1938	188,847	141,915	46,932	972,207	0.1
1939	206,790	147,608	59,182	1,031,389	0.1
1940	68,541	48,823	19,718	1,051,107	0.2
1941	17,298	11,711	5,587	1,056,694	0.2
1942	141,576	102,722	38,854	1,095,548	0.2
1943	7,653,563	5,871,258	1,782,305	2,877,853	0.4
1944	31,523	24,759	6,764	2,884,617	0.4
1945	60,871	39,624	21,247	2,905,864	0.4
1946	210,969	142,479	68,490	2,974,354	0.4
1947	116,820	85,028	31,792	3,006,146	0.4
1948	18,755	11,586	7,169	3,013,315	0.4
1949	14,732	9,273	5,459	3,018,774	0.4
1950	123,053	71,881	51,172	3,069,946	0.4
1951	924,044	908,173	15,871	3,085,817	0.4
1952	19,563	12,056	7,507	3,093,324	0.4
1953	1,547,601	973,534	574,067	3,667,391	0.5
1954	4,559,125	2,658,012	1,901,113	5,568,504	0.8
1955	250,782	147,851	102,931	5,671,435	0.8
1956	128,145	76,097	52,048	5,723,483	0.8
1957	1,259,103	700,505	558,598	6,282,081	0.9
1958	207,924	131,120	76,804	6,358,885	0.9
1961	482,274	266,962	215,312	6,574,197	0.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	110,408	61,829	48,579	6,622,776	1.0
1963	1,728,809	951,399	777,410	7,400,186	1.1
1965	570,223	302,739	267,484	7,667,670	1.1
1966	34,942,167	19,034,712	15,907,455	23,575,125	3.4
1967	24,157,054	12,786,665	11,370,389	34,945,514	5.0
1968	488,124	266,944	221,180	35,166,694	5.1
1969	704,228	340,715	363,513	35,530,207	5.1
1970	1,328,464	716,280	612,184	36,142,391	5.2
1971	30,914	17,665	13,249	36,155,640	5.2
1972	7,870,659	3,641,805	4,228,854	40,384,494	5.8
1973	167,216	82,608	84,608	40,469,102	5.8
1974	1,625,620	778,875	846,745	41,315,847	5.9
1975	7,266,244	3,591,739	3,674,505	44,990,352	6.5
1976	1,366,378	635,962	730,416	45,720,768	6.6
1977	737,086	342,616	394,470	46,115,238	6.6
1978	20,697,795	9,791,129	10,906,666	57,021,904	8.2
1979	249,857	116,989	132,868	57,154,772	8.2
1980	5,443,733	2,458,909	2,984,824	60,139,596	8.7
1981	15,360,370	7,287,880	8,072,490	68,212,086	9.8
1982	140,598	73,134	67,464	68,279,550	9.8
1983	25,815,799	9,493,209	16,322,590	84,602,140	12.2
1984	4,482,133	1,839,900	2,642,233	87,244,373	12.5
1985	6,978,288	3,100,536	3,877,752	91,122,125	13.1
1986	2,833,433	1,274,950	1,558,483	92,680,608	13.3
1987	2,423,609	1,090,787	1,332,822	94,013,430	13.5
1988	20,140,478	8,274,811	11,865,667	105,879,097	15.2
1989	11,603,002	4,783,704	6,819,298	112,698,395	16.2
1990	20,470,553	8,591,664	11,878,889	124,577,284	17.9
1991	37,829,740	15,405,660	22,424,080	147,001,364	21.1
1992	59,455,165	22,882,319	36,572,846	183,574,210	26.4
1993	14,371,879	5,822,073	8,549,806	192,124,016	27.6
1994	1,540,212	586,230	953,982	193,077,998	27.8
1995	20,578,923	7,469,326	13,109,597	206,187,595	29.7
1996	1,652,119	591,416	1,060,703	207,248,298	29.8
1997	7,013,529	2,197,272	4,816,257	212,064,555	30.5
1998	9,663,920	3,538,797	6,125,123	218,189,678	31.4
1999	6,082,373	2,146,980	3,935,393	222,125,071	32.0
2000	12,548,852	3,956,722	8,592,130	230,717,201	33.2
2001	7,685,204	2,507,684	5,177,520	235,894,721	33.9
2002	8,217,892	2,325,702	5,892,190	241,786,911	34.8
2003	8,171,718	2,551,982	5,619,736	247,406,647	35.6
2004	7,285,742	2,159,270	5,126,472	252,533,119	36.3
2005	16,822,296	4,587,616	12,234,680	264,767,799	38.1
2006	8,031,941	2,262,800	5,769,141	270,536,940	38.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,956,531	2,365,853	8,590,678	279,127,618	40.1
2008	26,930,102	7,142,215	19,787,887	298,915,505	43.0
2009	59,119,574	17,024,234	42,095,340	341,010,845	49.1
2010	53,987,153	14,253,796	39,733,357	380,744,202	54.8
2011	28,882,156	7,038,432	21,843,724	402,587,926	57.9
2012	11,108,566	2,654,461	8,454,105	411,042,031	59.1
2013	10,196,338	2,165,885	8,030,453	419,072,484	60.3
2014	45,879,247	8,964,706	36,914,541	455,987,025	65.6
2015	18,851,943	3,393,650	15,458,293	471,445,318	67.8
2016	12,694,795	1,801,377	10,893,418	482,338,736	69.4
2017	24,602,379	2,756,184	21,846,195	504,184,931	72.5
2018	12,562,401	2,258,362	10,304,039	514,488,970	74.0
2019	26,474,858	2,958,603	23,516,255	538,005,225	77.4
2020	22,230,140	2,745,924	19,484,216	557,489,441	80.2
2021	25,155,830	2,465,927	22,689,903	580,179,344	83.5
2022	40,298,592	3,952,377	36,346,215	616,525,559	88.7
2023	46,652,348	3,369,377	43,282,971	659,808,530	94.9
2024	32,013,383	1,434,935	30,578,448	690,386,978	99.3
2025	33,198,518	669,779	32,528,739	722,915,717	104.0
2026	11,837,673	89,866	11,747,807	734,663,524	105.7
9999	52,951,946-	13,504,459-	39,447,487-	695,216,037	100.0
SUBTOTAL	969,876,031	274,659,994	695,216,037		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	985,835,459	274,659,994	711,175,465		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,653.25	2,492	1,416	4,237	24.10	176
2008	110,121.36	46,383	26,355	83,766	24.74	3,386
2009	134,578.42	53,764	30,549	104,029	25.55	4,072
2011	8,524.47	3,043	1,729	6,795	27.02	251
2013	100,540.83	31,499	17,898	82,643	28.49	2,901
2014	14,675.64	4,262	2,422	12,254	29.32	418
2015	30,444.53	8,138	4,624	25,821	30.15	856
2016	36,457.61	8,896	5,055	31,403	30.98	1,014
2017	196,649.81	43,538	24,738	171,912	31.65	5,432
2018	175,113.71	34,602	19,661	155,453	32.49	4,785
2019	265,156.75	46,031	26,155	239,002	33.32	7,173
2020	432,041.74	64,806	36,823	395,219	34.00	11,624
2021	570,195.07	71,559	40,660	529,535	34.84	15,199
2022	3,385,828.96	341,292	193,924	3,191,905	35.68	89,459
2023	2,427,887.20	185,005	105,120	2,322,767	36.37	63,865
2024	3,347,373.56	171,386	97,382	3,249,992	37.06	87,695
2025	904,535.79	23,427	13,312	891,224	37.61	23,696
2026	128,300.57	847	481	127,820	37.77	3,384
	12,274,079.27	1,140,970	648,304	11,625,775		325,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.7 2.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,507	16,056	2,805	7.04	398
1958	63,683.83	52,399	48,056	15,628	14.64	1,067
1976	25,970.39	18,309	16,792	9,178	20.92	439
1978	11,146.44	7,651	7,017	4,129	21.93	188
1980	93,957.85	63,102	57,872	36,086	22.49	1,605
1982	12,204.98	8,002	7,339	4,866	23.11	211
1983	86,589.73	56,223	51,563	35,027	23.23	1,508
1984	22,251.97	14,206	13,029	9,223	23.79	388
1985	104,674.02	66,091	60,613	44,061	23.94	1,840
1986	109,744.95	68,042	62,403	47,342	24.52	1,931
1987	29,681.60	18,174	16,668	13,014	24.69	527
1988	220,522.99	133,240	122,197	98,326	24.89	3,950
1989	240,185.48	143,078	131,220	108,965	25.11	4,340
1990	195,083.34	113,773	104,344	90,739	25.73	3,527
1991	285,470.50	163,860	150,279	135,192	25.98	5,204
1992	76,045.29	42,920	39,363	36,682	26.24	1,398
1993	2,160,497.80	1,197,780	1,098,509	1,061,989	26.52	40,045
1994	40,624.78	22,100	20,268	20,357	26.82	759
1996	24,175.73	12,620	11,574	12,602	27.47	459
1997	207,995.69	106,161	97,362	110,634	27.82	3,977
1998	429,870.49	214,247	196,490	233,380	28.18	8,282
1999	351,573.23	171,814	157,574	193,999	28.25	6,867
2000	289,845.37	137,908	126,478	163,367	28.64	5,704
2001	179,000.00	82,788	75,927	103,073	29.05	3,548
2002	66,094.94	29,822	27,350	38,745	29.19	1,327
2003	271,071.10	119,082	109,213	161,858	29.36	5,513
2004	1,082,516.67	459,637	421,543	660,974	29.81	22,173
2005	428,604.11	176,413	161,792	266,812	30.02	8,888
2006	917,095.09	365,004	334,753	582,342	30.25	19,251
2007	516,608.48	198,274	181,841	334,767	30.50	10,976
2008	2,147,228.90	792,327	726,660	1,420,569	30.78	46,152
2009	2,915,918.08	1,031,069	945,615	1,970,303	31.08	63,395
2010	2,365,815.22	798,699	732,503	1,633,312	31.39	52,033
2011	298,754.41	96,348	88,363	210,391	31.51	6,677
2012	37,883.52	11,562	10,604	27,280	31.87	856
2013	181,693.78	52,437	48,091	133,603	32.05	4,169
2014	4,039,714.09	1,095,570	1,004,770	3,034,944	32.25	94,107
2015	1,545,002.12	390,886	358,490	1,186,512	32.48	36,531
2016	553,292.14	129,470	118,740	434,552	32.74	13,273
2017	463,399.48	99,260	91,033	372,366	33.02	11,277
2018	388,079.03	75,443	69,190	318,889	33.15	9,620

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	174,302	159,856	844,187	33.32	25,336
2020	1,665,213.82	253,779	232,746	1,432,468	33.37	42,927
2021	987,136.34	127,834	117,239	869,897	33.61	25,882
2022	790,909.88	84,153	77,178	713,732	33.59	21,248
2023	435,502.41	35,668	32,712	402,790	33.63	11,977
2024	821,724.47	46,017	42,203	779,521	33.71	23,124
2025	2,477,582.27	71,850	65,895	2,411,687	33.48	72,034
9999	2,734,528.70-	832,679-	763,667-	1,970,862-		62,744-
	28,946,012.03	8,814,222	8,083,706	20,862,306		664,164

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.4 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	566	390	212	6.00	35
1935	562,419.57	522,038	359,931	202,489	7.04	28,763
1946	484.94	427	294	191	10.91	18
1954	3,946,317.60	3,324,378	2,292,070	1,654,248	13.47	122,810
1957	135,742.23	112,395	77,493	58,249	14.33	4,065
1961	346,385.67	276,935	190,939	155,447	16.30	9,537
1963	1,566,657.10	1,243,612	857,437	709,220	16.37	43,324
1965	53,759.86	41,976	28,941	24,819	17.12	1,450
1967	23,995,715.53	18,404,714	12,689,561	11,306,155	17.92	630,924
1968	361,924.73	274,990	189,598	172,327	18.34	9,396
1969	221,599.62	166,732	114,957	106,643	18.76	5,685
1973	38,481.00	27,941	19,265	19,216	19.99	961
1975	419,410.21	297,320	204,994	214,416	20.94	10,240
1976	16,150.91	11,386	7,850	8,301	20.92	397
1978	20,306,005.32	13,938,042	9,609,909	10,696,096	21.93	487,738
1981	12,778,313.67	8,510,357	5,867,665	6,910,649	22.57	306,187
1984	693,417.71	442,678	305,215	388,203	23.79	16,318
1985	133,860.33	84,519	58,274	75,586	23.94	3,157
1986	385,741.04	239,159	164,894	220,847	24.52	9,007
1988	15,031,971.53	9,082,317	6,262,016	8,769,956	24.89	352,349
1989	7,342,590.93	4,373,981	3,015,744	4,326,847	25.11	172,316
1990	6,479,049.63	3,778,582	2,605,232	3,873,818	25.73	150,556
1991	34,903,905.07	20,034,842	13,813,490	21,090,415	25.98	811,794
1992	52,055,984.18	29,380,397	20,257,002	31,798,982	26.24	1,211,851
1993	354,817.39	196,711	135,627	219,190	26.52	8,265
1994	16,680.06	9,074	6,256	10,424	26.82	389
1995	124,581.42	66,427	45,800	78,781	27.14	2,903
1996	642,593.75	335,434	231,273	411,321	27.47	14,973
1997	274,432.07	140,070	96,575	177,857	27.82	6,393
1998	599,628.40	298,855	206,053	393,575	28.18	13,966
1999	230,360.60	112,577	77,619	152,742	28.25	5,407
2000	6,456,390.86	3,071,951	2,118,028	4,338,363	28.64	151,479
2001	2,266,355.22	1,048,189	722,698	1,543,657	29.05	53,138
2002	1,387,706.79	626,133	431,702	956,005	29.19	32,751
2003	1,983,806.66	871,486	600,866	1,382,941	29.36	47,103
2004	204,864.73	86,986	59,975	144,890	29.81	4,860
2005	814,250.99	335,146	231,074	583,177	30.02	19,426
2006	1,009,776.60	401,891	277,093	732,684	30.25	24,221
2007	46,539.86	17,862	12,315	34,225	30.50	1,122
2008	2,849,140.44	1,051,333	724,866	2,124,274	30.78	69,015

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	6,253,931	4,311,919	13,374,536	31.08	430,326
2010	20,483,746.66	6,915,313	4,767,925	15,715,822	31.39	500,663
2011	16,053,015.59	5,177,098	3,569,471	12,483,545	31.51	396,177
2012	3,496,681.74	1,067,187	735,797	2,760,885	31.87	86,630
2013	231,088.74	66,692	45,982	185,107	32.05	5,776
2014	10,269,815.58	2,785,174	1,920,304	8,349,512	32.25	258,900
2015	149,213.17	37,751	26,028	123,185	32.48	3,793
2016	446,427.21	104,464	72,025	374,402	32.74	11,436
2017	990,597.57	212,186	146,297	844,301	33.02	25,569
2018	421,177.10	81,877	56,452	364,725	33.15	11,002
2019	208,842.04	36,255	24,997	183,845	33.32	5,518
2020	2,243,371.63	341,890	235,724	2,007,648	33.37	60,163
2021	2,311,174.12	299,297	206,357	2,104,817	33.61	62,625
2022	7,852,783.99	835,536	576,080	7,276,704	33.59	216,633
2023	12,748,818.46	1,044,128	719,899	12,028,919	33.63	357,684
2025	1,588,339.04	46,062	31,759	1,556,580	33.48	46,493
9999	1,853,012.73-	923,551-	637,107-	1,215,906-		45,479-
	296,544,707.16	147,799,454	101,958,645	194,586,062		7,278,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	3,411.97	3,412	3,412			
1972	444.00	410	444			
1984	11,137.33	9,402	11,137			
1993	16,791.36	12,689	16,791			
1994	28,966.43	21,505	28,966			
1997	5,808.00	4,093	5,808			
2003	3,734.52	2,302	3,574	161	14.31	11
2007	1,132.52	615	955	178	15.97	11
2008	352,581.82	184,682	286,753	65,829	16.36	4,024
2009	44,295.19	22,289	34,608	9,687	16.78	577
2010	5,400.95	2,592	4,025	1,376	17.33	79
2011	7,070.39	3,235	5,023	2,047	17.79	115
2012	28,333.08	12,297	19,093	9,240	18.26	506
2013	25,147.02	10,298	15,990	9,157	18.75	488
2014	411,945.03	158,187	245,614	166,331	19.25	8,641
2015	1,017,794.79	363,862	564,962	452,833	19.77	22,905
2016	9,144.35	3,018	4,686	4,458	20.30	220
2017	131,099.65	39,527	61,373	69,727	20.85	3,344
2018	369,497.94	100,208	155,591	213,907	21.50	9,949
2019	84,245.96	20,286	31,498	52,748	22.07	2,390
2020	174,483.42	36,432	56,567	117,916	22.74	5,185
2021	644,053.82	113,353	176,001	468,053	23.41	19,994
2022	1,084,723.04	154,465	239,835	844,888	24.09	35,072
2023	771,776.36	83,120	129,059	642,717	24.86	25,853
2024	2,019,804.56	145,830	226,428	1,793,377	25.70	69,781
2025	695,829.05	25,259	39,219	656,610	26.55	24,731
2026	78,801.98	717	1,113	77,689	27.22	2,854
	8,027,454.53	1,534,085	2,368,525	5,658,930		236,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 2.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	3,900.49	3,337	3,900			
1983	14,573.73	12,157	14,574			
1987	19,246.40	15,387	19,246			
1989	49,338.78	38,336	49,339			
1990	7,692.28	5,898	7,618	74	10.95	7
1992	59,866.38	44,780	57,837	2,029	11.45	177
1993	260,597.74	191,774	247,693	12,905	11.84	1,090
1994	12,067.19	8,727	11,272	795	12.25	65
1997	30,447.00	20,926	27,028	3,419	13.19	259
1998	74,281.11	50,125	64,741	9,540	13.49	707
1999	54,144.46	35,817	46,261	7,883	13.82	570
2000	97,004.84	62,801	81,113	15,892	14.16	1,122
2001	38,477.83	24,337	31,433	7,045	14.53	485
2002	56,915.93	35,106	45,343	11,573	14.91	776
2005	68,295.28	38,867	50,200	18,095	15.90	1,138
2007	12,208.69	6,495	8,389	3,820	16.71	229
2008	1,263,581.59	648,217	837,230	426,352	17.09	24,947
2009	2,513,725.97	1,239,267	1,600,623	913,103	17.48	52,237
2010	20,681.36	9,795	12,651	8,030	17.78	452
2011	62,203.16	28,085	36,274	25,929	18.22	1,423
2012	81,422.26	34,995	45,199	36,223	18.57	1,951
2013	26,762.41	10,890	14,065	12,697	18.95	670
2014	609,411.88	233,283	301,306	308,106	19.35	15,923
2015	84,106.93	30,068	38,836	45,271	19.77	2,290
2016	10,498.31	3,485	4,501	5,997	20.12	298
2017	13,046.73	3,969	5,126	7,921	20.59	385
2018	4,307.88	1,189	1,536	2,772	20.99	132
2019	9,195.02	2,266	2,927	6,268	21.41	293
2020	160,993.90	34,775	44,915	116,079	21.78	5,330
2021	241,827.33	44,496	57,470	184,357	22.17	8,316
2022	226,859.70	34,120	44,069	182,791	22.60	8,088
2023	90,971.14	10,507	13,571	77,400	22.97	3,370
2024	88,903.89	7,006	9,049	79,855	23.38	3,416
2025	764,953.95	30,981	40,014	724,940	23.69	30,601
2026	150,000.00	1,545	1,996	148,004	23.96	6,177
9999	144,517.16-	59,609-	76,944-	67,573-		3,432-
	7,137,994.38	2,944,200	3,800,401	3,337,593		169,492

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7 2.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1935	46,479.68	42,297	30,645	15,835	9.00	1,759
1957	7,017.77	5,665	4,104	2,914	16.47	177
1958	32,439.89	25,809	18,699	13,741	17.47	787
1965	13,312.07	9,907	7,178	6,134	20.97	293
1972	81,989.59	56,228	40,739	41,251	24.74	1,667
1973	125,512.54	84,482	61,210	64,303	25.74	2,498
1974	1,497,279.66	996,589	722,056	775,224	26.12	29,679
1975	848,628.94	553,985	401,377	447,252	27.12	16,492
1976	970,148.34	625,746	453,370	516,778	27.52	18,778
1977	458,278.66	291,924	211,507	246,772	27.92	8,839
1978	270,029.88	168,499	122,082	147,948	28.92	5,116
1979	73,663.59	45,355	32,861	40,803	29.34	1,391
1980	153,333.12	92,399	66,946	86,387	30.34	2,847
1981	160,772.77	95,499	69,192	91,581	30.76	2,977
1982	49,947.27	29,229	21,177	28,770	31.19	922
1983	192,190.75	109,914	79,636	112,555	32.19	3,497
1985	309,658.34	170,126	123,261	186,397	33.63	5,543
1986	64,179.15	34,657	25,110	39,069	34.07	1,147
1987	225,759.49	118,862	86,119	139,640	35.07	3,982
1988	488,759.72	252,591	183,009	305,751	35.53	8,605
1989	92,040.24	46,655	33,803	58,237	35.99	1,618
1990	94,015.68	46,369	33,596	60,420	36.99	1,633
1991	75,406.03	36,421	26,388	49,018	37.46	1,309
1992	34,658.68	16,262	11,782	22,877	38.46	595
1993	576,129.44	264,271	191,472	384,657	38.94	9,878
1994	284,849.73	126,701	91,798	193,052	39.94	4,834
1995	932,773.48	404,824	293,306	639,467	40.43	15,817
1996	132,223.77	55,534	40,236	91,988	41.43	2,220
1997	1,677,251.22	685,828	496,901	1,180,350	41.92	28,157
1998	656,696.70	259,264	187,844	468,853	42.92	10,924
1999	458,770.01	175,892	127,439	331,331	43.42	7,631
2000	600,881.37	221,845	160,733	440,148	44.42	9,909
2001	861,380.28	307,943	223,113	638,267	44.93	14,206
2002	1,673,772.44	574,439	416,197	1,257,575	45.93	27,380
2003	408,112.78	135,167	97,932	310,181	46.44	6,679
2004	2,395,283.13	758,826	549,790	1,845,493	47.44	38,902
2005	654,538.20	199,307	144,403	510,135	47.97	10,634
2006	1,952,921.28	566,347	410,334	1,542,587	48.97	31,501
2007	1,273,610.46	353,300	255,976	1,017,634	49.49	20,562
2008	4,685,962.53	1,231,471	892,235	3,793,728	50.49	75,138
2009	1,042,001.08	260,396	188,664	853,337	51.03	16,722

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2010	744,871.78	175,194	126,933	617,939	52.03	11,877
2013	290,505.05	55,893	40,496	250,009	54.57	4,581
2014	4,342,455.84	776,431	562,545	3,779,911	55.11	68,588
2015	2,379,137.30	389,941	282,523	2,096,614	56.11	37,366
2016	3,118,339.25	467,751	338,898	2,779,441	56.67	49,046
2017	3,465,621.85	467,859	338,977	3,126,645	57.67	54,216
2018	1,041,950.42	125,868	91,195	950,755	58.23	16,328
2019	4,281,939.91	452,601	327,922	3,954,018	59.23	66,757
2020	2,056,895.20	187,589	135,913	1,920,982	59.79	32,129
2021	2,129,358.87	161,831	117,251	2,012,108	60.79	33,099
2022	1,466,734.30	89,764	65,037	1,401,697	61.36	22,844
2023	2,383,119.17	110,100	79,770	2,303,349	61.94	37,187
2024	3,195,435.07	99,058	71,770	3,123,665	62.52	49,963
2025	1,682,552.91	26,416	19,140	1,663,413	62.69	26,534
2026	101,839.31	407	295	101,544	62.64	1,621
9999	12,949,398.91-	3,083,471-	2,234,060-	10,715,339-		210,764-
	46,364,017.07	11,040,057	7,998,825	38,365,192		754,617

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.8 1.63

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	155.62	145	97	59	7.95	7
1915	20,800.43	19,163	12,808	7,992	9.48	843
1916	851.12	786	525	326	9.05	36
1917	667.72	619	414	254	8.65	29
1919	747.44	688	460	287	9.28	31
1920	97,547.06	88,924	59,432	38,115	10.28	3,708
1921	569.40	520	348	221	9.94	22
1922	3,100.65	2,805	1,875	1,226	10.94	112
1924	832.39	756	505	327	10.36	32
1925	2,685.38	2,414	1,613	1,072	11.36	94
1926	30,850.73	27,766	18,557	12,294	11.11	1,107
1927	4,457.85	4,016	2,684	1,774	10.89	163
1928	6,831.76	6,093	4,072	2,760	11.89	232
1929	6,620.90	5,908	3,949	2,672	11.70	228
1930	204,717.21	180,806	120,841	83,876	12.70	6,604
1931	12,486.56	11,032	7,373	5,114	12.53	408
1932	23,127.22	20,435	13,658	9,469	12.38	765
1933	13,725.17	11,999	8,019	5,706	13.38	426
1934	3,773.18	3,298	2,204	1,569	13.26	118
1935	439,277.76	383,753	256,480	182,798	13.17	13,880
1936	339,206.60	293,075	195,876	143,331	14.17	10,115
1937	53,634.16	46,302	30,946	22,688	14.09	1,610
1938	49,314.37	42,095	28,134	21,180	15.09	1,404
1939	53,519.09	45,630	30,497	23,022	15.04	1,531
1940	17,914.95	15,253	10,194	7,721	15.01	514
1941	7,876.61	6,628	4,430	3,447	16.01	215
1942	31,749.71	26,670	17,825	13,925	16.00	870
1943	2,128,906.99	1,784,663	1,192,774	936,133	16.01	58,472
1944	3,824.29	3,167	2,117	1,707	17.01	100
1945	37,737.08	31,178	20,838	16,899	17.04	992
1946	92,312.86	76,066	50,838	41,475	17.09	2,427
1947	22,776.77	18,533	12,386	10,391	18.09	574
1948	4,759.64	3,861	2,580	2,180	18.15	120
1949	2,855.01	2,286	1,528	1,327	19.15	69
1950	63,111.71	50,363	33,660	29,452	19.24	1,531
1951	9,197.47	7,312	4,887	4,310	19.34	223
1952	3,050.73	2,393	1,599	1,452	20.34	71
1953	413,316.19	322,841	215,770	197,546	20.46	9,655
1954	206,559.63	160,621	107,351	99,209	20.59	4,818
1955	84,666.50	64,922	43,390	41,276	21.59	1,912
1956	36,033.45	27,494	18,376	17,657	21.74	812

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	880,446.89	662,184	442,568	437,879	22.74	19,256
1958	41,069.76	30,720	20,532	20,538	22.91	896
1961	44,379.11	32,308	21,593	22,786	24.29	938
1962	45,153.79	32,366	21,632	23,522	25.29	930
1963	29,796.24	21,212	14,177	15,619	25.50	613
1965	301,561.49	209,706	140,156	161,405	26.72	6,041
1966	21,042,778.70	14,519,517	9,704,071	11,338,708	26.96	420,575
1968	34,132.78	22,965	15,349	18,784	28.21	666
1969	394,312.17	262,967	175,753	218,559	28.47	7,677
1970	775,334.71	507,999	339,519	435,816	29.47	14,788
1971	7,073.40	4,591	3,068	4,005	29.75	135
1972	6,152,206.31	3,920,186	2,620,043	3,532,163	30.75	114,867
1974	111,039.39	69,289	46,309	64,730	31.33	2,066
1975	3,726,795.67	2,280,799	1,524,364	2,202,432	32.33	68,123
1976	300,267.29	181,662	121,413	178,854	32.64	5,480
1977	179,692.62	106,540	71,206	108,487	33.64	3,225
1978	78,073.99	45,720	30,557	47,517	33.97	1,399
1979	96,940.49	55,586	37,151	59,789	34.97	1,710
1980	3,205,663.31	1,813,764	1,212,223	1,993,440	35.30	56,471
1982	19,199.56	10,475	7,001	12,199	36.65	333
1983	24,427,267.04	13,129,656	8,775,162	15,652,105	37.00	423,030
1984	2,791,609.93	1,465,595	979,526	1,812,084	38.00	47,686
1985	3,476,274.13	1,795,843	1,200,246	2,276,028	38.37	59,318
1986	1,037,905.71	527,256	352,390	685,516	38.74	17,695
1987	1,003,474.62	497,021	332,182	671,293	39.74	16,892
1988	2,968,574.20	1,443,914	965,035	2,003,539	40.12	49,939
1989	2,333,394.87	1,105,096	738,587	1,594,808	41.12	38,784
1990	6,007,152.18	2,789,721	1,864,501	4,142,651	41.52	99,775
1992	5,278,517.15	2,333,105	1,559,323	3,719,194	42.92	86,654
1993	6,412,337.46	2,772,053	1,852,692	4,559,645	43.34	105,206
1994	593,278.33	248,702	166,219	427,059	44.34	9,631
1995	10,219,489.56	4,181,815	2,794,902	7,424,588	44.76	165,876
1996	417,411.79	165,295	110,474	306,938	45.76	6,708
1997	3,281,454.11	1,265,657	845,898	2,435,556	46.19	52,729
1998	3,172,689.02	1,190,393	795,595	2,377,094	46.63	50,978
1999	2,448,819.97	885,983	592,144	1,856,676	47.63	38,981
2000	3,482,494.63	1,222,356	816,958	2,665,537	48.07	55,451
2001	1,790,756.89	608,857	406,928	1,383,829	48.53	28,515
2002	3,117,083.73	1,017,416	679,987	2,437,097	49.53	49,204
2003	2,132,778.40	672,038	449,154	1,683,624	49.99	33,679
2004	1,181,942.93	356,238	238,090	943,853	50.99	18,511

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,373,787.88	2,136,924	1,428,206	5,945,582	51.46	115,538
2006	1,886,545.62	524,460	350,521	1,536,025	51.94	29,573
2007	6,270,878.10	1,656,139	1,106,875	5,164,003	52.94	97,544
2008	8,385,260.51	2,113,086	1,412,274	6,972,987	53.43	130,507
2009	7,858,218.72	1,883,615	1,258,908	6,599,311	53.92	122,391
2010	5,158,886.49	1,172,099	783,369	4,375,517	54.42	80,403
2011	3,145,520.94	669,996	447,790	2,697,731	55.42	48,678
2012	2,044,797.66	409,368	273,600	1,771,198	55.93	31,668
2013	4,146,142.10	776,158	518,743	3,627,399	56.44	64,270
2014	12,093,330.27	2,104,239	1,406,361	10,686,969	56.97	187,589
2015	5,348,537.36	858,975	574,093	4,774,444	57.49	83,048
2016	5,943,291.05	873,664	583,910	5,359,381	58.03	92,355
2017	15,508,922.33	2,065,788	1,380,662	14,128,260	58.57	241,220
2018	2,821,899.79	336,370	224,812	2,597,088	59.11	43,937
2019	13,399,979.75	1,406,998	940,363	12,459,617	59.67	208,809
2020	3,498,960.46	317,006	211,870	3,287,090	60.23	54,576
2021	5,360,545.19	410,082	274,077	5,086,468	60.36	84,269
2022	4,637,003.75	285,639	190,906	4,446,098	60.94	72,959
2023	5,002,846.82	235,634	157,485	4,845,362	60.69	79,838
2024	9,629,752.70	308,152	205,952	9,423,801	60.50	155,765
2025	11,155,854.37	184,072	123,024	11,032,830	59.61	185,084
2026	4,697,137.81	20,198	13,499	4,683,639	57.55	81,384
9999	20,849,683.33-	6,750,320-	4,511,554-	16,338,129-		348,807-
	254,095,190.02	82,266,187	54,982,334	199,112,856		4,250,909

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.8 1.67

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	8,281.55	8,282	8,282			
1916	1,858.59	1,859	1,859			
1917	11,164.06	11,164	11,164			
1921	3,697.35	3,697	3,697			
1924	2,673.32	2,673	2,673			
1925	127,689.05	127,689	127,689			
1926	130,762.03	130,762	130,762			
1927	27,990.30	27,988	17,651	10,339	0.01	10,339
1928	19,350.14	19,342	12,198	7,152	0.04	7,152
1930	100,475.18	100,314	63,263	37,212	0.15	37,212
1931	66,374.52	65,578	41,357	25,018	1.15	21,755
1932	12,339.91	12,179	7,681	4,659	1.24	3,757
1933	3,562.72	3,512	2,215	1,348	1.34	1,006
1934	9,128.63	8,986	5,667	3,462	1.46	2,371
1935	59,690.49	58,664	36,996	22,694	1.59	14,273
1936	113,228.81	111,077	70,051	43,178	1.74	24,815
1937	65,187.08	63,818	40,247	24,940	1.91	13,058
1938	67,065.03	65,509	41,313	25,752	2.09	12,322
1939	93,799.34	91,398	57,640	36,159	2.29	15,790
1940	30,988.72	30,115	18,992	11,997	2.50	4,799
1941	5,505.67	5,335	3,365	2,141	2.72	787
1942	63,793.68	61,625	38,864	24,930	2.96	8,422
1943	2,154,143.63	2,074,009	1,307,971	846,173	3.21	263,605
1944	12,801.21	12,281	7,745	5,056	3.47	1,457
1945	11,086.41	10,686	6,739	4,347	3.03	1,435
1946	67,983.45	65,264	41,159	26,824	3.33	8,055
1947	53,884.09	51,508	32,483	21,401	3.64	5,879
1948	10,596.83	10,084	6,359	4,238	3.97	1,068
1949	8,209.54	7,775	4,903	3,307	4.30	769
1950	46,476.89	44,153	27,845	18,632	4.00	4,658
1951	24,462.07	23,117	14,579	9,883	4.37	2,262
1952	12,686.36	11,923	7,519	5,167	4.74	1,090
1953	619,978.28	579,308	365,340	254,638	5.12	49,734
1954	297,965.58	278,896	175,885	122,081	4.92	24,813
1955	125,323.70	116,564	73,511	51,813	5.34	9,703
1956	70,239.60	65,393	41,240	29,000	5.19	5,588
1957	35,553.38	32,873	20,731	14,822	5.63	2,633
1958	55,053.95	50,914	32,109	22,945	5.53	4,149
1961	80,007.82	72,807	45,916	34,092	6.43	5,302
1962	48,378.68	43,967	27,728	20,651	6.42	3,217
1963	46,545.98	41,933	26,445	20,101	6.93	2,901

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	61,588.34	54,851	34,592	26,996	7.49	3,604
1966	4,547,980.68	4,038,607	2,546,942	2,001,039	7.57	264,338
1968	35,245.12	31,072	19,596	15,649	7.79	2,009
1969	77,913.00	67,948	42,851	35,062	8.36	4,194
1970	146,841.05	127,458	80,381	66,460	8.52	7,800
1971	13,692.94	11,824	7,457	6,236	8.69	718
1972	1,035,550.56	889,124	560,725	474,826	8.89	53,411
1974	8,973.92	7,560	4,768	4,206	9.73	432
1975	598,400.89	500,503	315,642	282,759	9.98	28,333
1977	42,682.64	35,136	22,158	20,525	10.52	1,951
1979	34,363.21	27,779	17,519	16,844	11.14	1,512
1980	1,191,652.53	953,799	601,512	590,141	11.47	51,451
1983	808,417.74	622,239	392,414	416,004	12.87	32,324
1984	133,837.55	101,743	64,164	69,674	13.25	5,258
1985	767,601.12	575,931	363,210	404,391	13.64	29,647
1986	205,282.76	151,909	95,801	109,482	14.05	7,792
1987	236,305.77	172,338	108,685	127,621	14.48	8,814
1988	295,388.50	212,148	133,791	161,598	14.91	10,838
1989	21,413.09	15,133	9,544	11,869	15.36	773
1990	1,673,138.35	1,156,473	729,328	943,810	16.08	58,695
1992	572,466.07	381,491	240,587	331,879	17.02	19,499
1993	358,530.06	234,264	147,738	210,792	17.51	12,038
1994	240,148.58	152,927	96,443	143,706	18.25	7,874
1995	2,834,250.58	1,766,022	1,113,739	1,720,512	18.75	91,761
1996	171,595.04	104,501	65,903	105,692	19.26	5,488
1997	1,035,971.18	612,881	386,513	649,458	20.02	32,440
1998	489,358.93	282,262	178,008	311,351	20.54	15,158
1999	595,305.34	332,716	209,827	385,478	21.31	18,089
2000	573,605.11	310,206	195,631	377,974	22.08	17,118
2001	379,368.32	199,168	125,605	253,763	22.62	11,219
2002	746,546.96	378,051	238,417	508,130	23.39	21,724
2003	628,146.13	306,284	193,158	434,988	24.17	17,997
2004	602,076.27	282,133	177,927	424,149	24.95	17,000
2005	2,284,355.62	1,026,589	647,417	1,636,939	25.73	63,620
2006	171,019.33	73,538	46,377	124,642	26.51	4,702
2007	2,053,190.25	842,629	531,403	1,521,787	27.30	55,743
2008	2,385,842.26	927,615	584,999	1,800,843	28.30	63,634
2009	238,809.80	88,097	55,558	183,252	29.08	6,302
2010	783,402.27	273,251	172,325	611,077	29.87	20,458
2011	1,314,595.91	429,873	271,099	1,043,497	30.87	33,803
2012	96,979.95	29,734	18,752	78,228	31.66	2,471

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,771.03	302,286	190,636	871,135	32.66	26,673
2014	2,194,316.38	579,300	365,335	1,828,981	33.45	54,678
2015	5,519,102.74	1,335,623	842,308	4,676,795	34.45	135,756
2016	283,131.09	62,289	39,282	243,849	35.45	6,879
2017	406,385.82	80,464	50,745	355,641	36.45	9,757
2018	185,760.51	32,694	20,618	165,143	37.45	4,410
2019	153,156.71	23,693	14,942	138,215	38.25	3,613
2020	686,920.39	91,086	57,443	629,477	39.25	16,038
2021	448,218.33	49,528	31,235	416,983	40.25	10,360
2022	1,007,195.90	89,036	56,150	951,046	41.25	23,056
2023	923,446.25	61,224	38,611	884,835	42.25	20,943
2024	1,617,240.56	71,482	45,080	1,572,161	43.25	36,351
2025	1,685,589.36	37,252	23,493	1,662,096	44.25	37,561
2026	617,129.21	3,394	2,141	614,988	45.00	13,666
9999	4,387,312.76-	2,207,857-	1,401,284-	2,986,029-		175,868-
	47,699,868.86	24,004,322	15,235,074	32,464,795		1,912,081

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.01

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1912	17,591.12	17,591	17,591			
1916	7,806.31	7,806	7,806			
1917	26,540.85	26,541	26,541			
1919	5,017.98	5,018	5,018			
1921	335.47	335	335			
1922	1,885.45	1,885	1,885			
1924	9,739.36	9,739	9,739			
1925	375,591.20	375,591	375,591			
1926	255,584.09	255,584	255,584			
1927	76,017.05	76,017	76,017			
1928	29,168.27	29,168	29,168			
1929	107.20	107	107			
1930	166,687.07	166,687	166,687			
1931	100,103.45	100,103	100,103			
1932	44,722.95	44,723	44,723			
1933	3,111.15	3,111	3,111			
1934	11,838.19	11,838	11,838			
1935	79,477.10	79,477	79,477			
1936	163,028.69	163,029	163,029			
1937	68,214.45	68,214	68,214			
1938	72,468.05	72,468	72,468			
1939	56,059.17	56,059	56,059			
1940	19,637.21	19,637	19,637			
1941	3,916.01	3,916	3,916			
1942	46,032.91	46,033	46,033			
1943	3,370,512.84	3,370,513	3,370,513			
1944	14,897.26	14,897	14,897			
1945	12,047.42	12,047	12,047			
1946	50,187.51	50,188	50,188			
1947	40,159.11	40,159	40,159			
1948	3,398.43	3,393	2,647	751	0.12	751
1949	3,667.64	3,643	2,842	826	0.52	826
1950	13,463.95	13,302	10,376	3,088	0.92	3,088
1951	7,361.97	7,288	5,685	1,677	0.76	1,677
1952	3,826.17	3,766	2,938	888	1.19	746
1953	514,306.24	503,094	392,424	121,882	1.63	74,774
1954	108,282.11	106,030	82,706	25,576	1.53	16,716
1955	40,791.50	39,678	30,950	9,842	1.99	4,946
1956	21,872.21	21,129	16,481	5,391	2.46	2,191
1957	178,227.80	172,168	134,295	43,933	2.43	18,079
1958	15,676.15	15,030	11,724	3,952	2.92	1,353

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1961	11,501.84	10,915	8,514	2,988	3.49	856
1962	16,875.57	15,985	12,469	4,407	3.57	1,234
1963	7,554.78	7,092	5,532	2,023	4.11	492
1965	57,025.05	53,221	41,514	15,511	4.36	3,558
1966	9,351,408.00	8,696,809	6,783,699	2,567,709	4.52	568,077
1968	12,249.09	11,225	8,756	3,493	5.29	660
1969	8,267.49	7,540	5,881	2,386	5.50	434
1970	375,927.55	341,041	266,019	109,909	5.73	19,181
1971	10,147.86	9,153	7,140	3,008	5.98	503
1972	600,468.11	538,260	419,854	180,614	6.24	28,945
1973	2,279.88	2,030	1,583	697	6.52	107
1974	8,326.62	7,361	5,742	2,585	6.82	379
1975	1,668,830.51	1,463,898	1,141,872	526,959	7.14	73,804
1976	53,840.62	46,841	36,537	17,304	7.47	2,316
1977	56,431.70	48,390	37,745	18,687	8.14	2,296
1978	32,539.60	27,646	21,564	10,976	8.50	1,291
1979	44,889.97	37,766	29,458	15,432	8.87	1,740
1980	795,225.98	662,105	516,456	278,770	9.25	30,137
1981	72,000.90	59,293	46,250	25,751	9.64	2,671
1982	59,246.17	48,226	37,617	21,629	10.05	2,152
1983	286,759.61	230,583	179,860	106,900	10.48	10,200
1984	249,936.74	197,350	153,937	96,000	11.19	8,579
1985	1,686,548.05	1,313,821	1,024,809	661,739	11.63	56,899
1986	225,902.14	173,493	135,328	90,574	12.08	7,498
1987	757,024.65	572,765	446,769	310,256	12.55	24,722
1988	328,192.39	243,191	189,694	138,498	13.28	10,429
1989	310,612.50	226,405	176,601	134,012	13.76	9,739
1990	3,452,675.36	2,473,497	1,929,381	1,523,294	14.25	106,898
1991	78,901.02	55,231	43,081	35,820	15.00	2,388
1992	458,036.71	314,580	245,379	212,658	15.50	13,720
1993	752,653.43	504,203	393,289	359,364	16.26	22,101
1994	249,415.94	163,617	127,625	121,791	16.78	7,258
1995	6,460,501.96	4,125,677	3,218,118	3,242,384	17.54	184,857
1996	129,213.20	80,629	62,892	66,321	18.08	3,668
1997	436,803.34	266,013	207,496	229,307	18.62	12,315
1998	400,661.88	236,711	184,640	216,022	19.39	11,141
1999	276,843.10	158,465	123,606	153,237	20.17	7,597
2000	1,037,584.74	577,312	450,316	587,269	20.73	28,329
2001	362,617.68	194,907	152,032	210,586	21.51	9,790
2002	477,861.42	248,870	194,124	283,737	22.08	12,850
2003	583,528.79	292,581	228,220	355,309	22.87	15,536

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2004	951,274.13	460,417	359,135	592,139	23.45	25,251
2005	2,835,330.53	1,315,877	1,026,412	1,808,919	24.25	74,595
2006	1,001,393.18	444,619	346,812	654,581	25.05	26,131
2007	694,207.14	295,455	230,461	463,746	25.64	18,087
2008	2,560,894.36	1,037,162	809,009	1,751,885	26.44	66,259
2009	2,504,623.38	962,276	750,596	1,754,027	27.25	64,368
2010	961,776.50	349,317	272,475	689,302	28.05	24,574
2011	235,405.42	80,862	63,074	172,331	28.67	6,011
2012	244,464.10	78,717	61,401	183,063	29.48	6,210
2013	568,322.36	170,667	133,124	435,198	30.29	14,368
2014	645,062.15	179,585	140,080	504,982	31.10	16,237
2015	1,274,427.18	326,636	254,783	1,019,644	31.92	31,944
2016	681,543.89	160,163	124,931	556,613	32.55	17,100
2017	2,247,809.62	477,435	372,410	1,875,400	33.37	56,200
2018	746,525.60	141,541	110,405	636,121	34.19	18,605
2019	408,541.26	68,063	53,091	355,450	35.02	10,150
2020	976,214.77	139,989	109,194	867,021	35.84	24,191
2021	986,584.37	118,390	92,347	894,237	36.67	24,386
2022	1,385,082.95	134,076	104,582	1,280,501	37.32	34,311
2023	2,691,519.51	196,212	153,050	2,538,470	38.15	66,539
2024	2,707,922.78	132,688	103,499	2,604,424	38.82	67,090
2025	3,978,468.68	98,666	76,962	3,901,507	39.32	99,224
2026	2,941,667.76	18,533	14,456	2,927,212	39.43	74,238
9999	7,682,866.96-	4,041,799-	3,272,216-	4,410,651-		243,527-
	64,832,865.66	34,107,247	27,613,021	37,219,845		2,055,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 3.17

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,794	7,856	123	0.88	123
1990	3,478.54	3,381	3,408	71	1.04	68
1991	8,740.98	8,444	8,511	230	1.23	187
1992	6,784.52	6,505	6,557	228	1.46	156
1999	51,368.90	47,157	47,531	3,838	2.41	1,593
2001	7,764.93	6,988	7,043	722	2.78	260
2002	4,455.38	3,967	3,998	457	2.95	155
2004	2,628.68	2,284	2,302	327	3.32	98
2005	8,722.16	7,473	7,532	1,190	3.51	339
2006	15,631.29	13,193	13,298	2,333	3.70	631
2007	9,030.61	7,498	7,557	1,474	3.88	380
2008	29,418.95	24,041	24,232	5,187	4.03	1,287
2009	92,082.61	73,887	74,473	17,610	4.19	4,203
2010	29,477.55	23,252	23,436	6,042	4.28	1,412
2011	53,822.99	41,659	41,989	11,834	4.38	2,702
2013	26,874.75	19,809	19,966	6,909	4.64	1,489
2014	152,277.99	108,726	109,588	42,690	4.81	8,875
2015	112,570.79	77,021	77,632	34,939	5.08	6,878
2016	5,515.89	3,580	3,608	1,908	5.41	353
2018	1,269.20	709	715	554	6.33	88
2020	30,025.23	13,277	13,382	16,643	7.57	2,199
2021	21,591.05	8,129	8,194	13,397	8.28	1,618
2024	57,960.15	9,158	9,231	48,729	10.66	4,571
9999	14,726.81-	10,315-	10,397-	4,330-		790-
	724,745.33	507,617	511,642	213,103		38,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 5.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	209,198	227,265			
2009	14,938.00	9,802	14,829	109	8.91	12
	272,564.04	249,361	272,455	109		12

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,522	1,733	4,528	28.17	161
2009	92,112.20	33,510	23,031	69,081	29.73	2,324
2013	33,467.05	9,485	6,519	26,948	32.87	820
2017	1,547.02	309	212	1,335	36.05	37
2019	544,001.01	85,299	58,625	485,376	37.64	12,895
	677,388.38	131,125	90,120	587,268		16,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	44,572.44	44,207	33,645	10,927	0.48	10,927
1985	24,280.85	21,105	16,063	8,218	6.17	1,332
1986	79,867.67	69,006	52,519	27,349	6.30	4,341
1987	7,642.10	6,527	4,968	2,674	6.66	402
1989	25,280.42	21,139	16,088	9,192	7.25	1,268
1990	1,853.38	1,528	1,163	690	7.67	90
1992	112,359.73	90,157	68,617	43,743	8.37	5,226
1993	163,262.78	129,304	98,411	64,852	8.67	7,480
1994	15,771.64	12,314	9,372	6,400	8.98	713
1996	56,409.97	42,815	32,586	23,824	9.53	2,500
1997	43,345.71	32,306	24,587	18,759	9.91	1,893
1998	108,357.25	79,491	60,499	47,858	10.17	4,706
1999	540,107.38	387,905	295,227	244,880	10.59	23,124
2001	14,941.44	10,310	7,847	7,094	11.23	632
2002	61,264.91	41,317	31,446	29,819	11.59	2,573
2003	120,300.61	79,134	60,227	60,074	11.97	5,019
2004	165,809.78	106,516	81,067	84,743	12.25	6,918
2005	101,196.51	63,329	48,198	52,999	12.56	4,220
2006	40,939.15	24,809	18,882	22,057	13.00	1,697
2007	6,013.71	3,531	2,687	3,327	13.36	249
2008	923,937.02	525,535	399,974	523,963	13.65	38,386
2009	596,255.90	326,390	248,409	347,847	14.06	24,740
2010	522,835.51	275,221	209,465	313,371	14.40	21,762
2011	66,689.05	33,611	25,581	41,108	14.76	2,785
2012	41,731.69	20,040	15,252	26,480	15.15	1,748
2013	60,139.67	27,364	20,826	39,314	15.57	2,525
2014	1,683,853.99	723,384	550,553	1,133,301	15.93	71,143
2015	231,479.33	93,194	70,928	160,551	16.32	9,838
2016	616,593.57	230,606	175,509	441,085	16.74	26,349
2017	394,652.60	136,037	103,535	291,118	17.11	17,014
2018	470,630.36	147,590	112,328	358,302	17.51	20,463
2019	3,678,520.27	1,032,561	785,861	2,892,659	17.94	161,241
2020	647,002.61	159,551	121,431	525,572	18.33	28,673
2021	200,411.06	42,187	32,108	168,303	18.75	8,976
2022	2,630,308.32	454,517	345,923	2,284,385	19.15	119,289
2023	2,045,192.82	271,806	206,866	1,838,327	19.57	93,936
2024	1,053,884.16	96,114	73,150	980,734	19.93	49,209

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2025	2,753,247.83	129,403	98,486	2,654,762	20.28	130,905
2026	108,359.40	1,300	989	107,370	20.54	5,227
9999	66,626.22-	19,517-	14,854-	51,772-		2,994-
	20,392,676.37	5,973,644	4,546,419	15,846,257		916,525

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.49

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	883,022.26	883,022	883,022			
1957	9,974.93	9,975	9,975			
1963	78,254.64	75,923	47,808	30,447	1.94	15,694
1965	82,976.23	79,972	50,358	32,618	2.29	14,244
1967	161,338.58	154,207	97,104	64,235	2.73	23,529
1969	2,135.68	2,021	1,273	863	3.24	266
1973	942.49	874	550	392	4.14	95
1981	2,349,282.72	2,072,067	1,304,773	1,044,510	6.02	173,507
1984	579,942.00	496,894	312,892	267,050	7.02	38,041
1985	475,390.93	403,464	254,060	221,331	7.31	30,278
1986	718,183.56	603,274	379,879	338,305	7.62	44,397
1987	144,005.43	120,187	75,681	68,324	7.73	8,839
1988	807,069.17	665,509	419,069	388,000	8.08	48,020
1989	1,180,166.51	960,656	604,922	575,245	8.45	68,076
1990	2,525,982.44	2,036,952	1,282,661	1,243,321	8.64	143,903
1991	2,228,120.32	1,770,242	1,114,715	1,113,405	9.05	123,028
1992	800,446.34	628,671	395,872	404,574	9.29	43,549
1993	3,123,569.61	2,412,020	1,518,840	1,604,730	9.74	164,757
1994	58,409.18	44,484	28,011	30,398	10.02	3,034
1995	7,326.38	5,496	3,461	3,865	10.32	375
1996	78,496.10	57,930	36,478	42,018	10.65	3,945
1997	20,020.97	14,457	9,104	10,917	11.16	978
1998	3,732,376.20	2,644,015	1,664,927	2,067,449	11.53	179,310
1999	1,075,080.44	745,998	469,752	605,328	11.91	50,825
2000	5,184.07	3,518	2,215	2,969	12.31	241
2001	1,762,179.95	1,167,444	735,135	1,027,045	12.74	80,616
2002	620,800.49	400,789	252,375	368,425	13.17	27,975
2003	2,040,239.31	1,285,759	809,638	1,230,601	13.50	91,156
2004	697,649.55	426,682	268,680	428,970	13.97	30,707
2005	2,240,663.42	1,326,921	835,557	1,405,106	14.46	97,172
2006	691,844.48	395,735	249,193	442,651	14.97	29,569
2007	56,136.69	30,931	19,477	36,660	15.48	2,368
2008	934,814.77	494,704	311,513	623,302	16.01	38,932
2009	18,920,341.69	9,585,045	6,035,668	12,884,674	16.56	778,060
2010	21,356,104.88	10,319,270	6,498,007	14,858,098	17.11	868,387
2011	7,087,271.96	3,253,058	2,048,439	5,038,833	17.68	285,002
2012	4,795,780.45	2,081,369	1,310,631	3,485,149	18.26	190,862
2013	3,050,100.31	1,245,051	784,004	2,266,096	18.85	120,217
2014	8,805,589.90	3,349,646	2,109,260	6,696,330	19.55	342,523
2015	1,026,634.71	362,505	228,268	798,367	20.15	39,621
2016	541,143.00	175,330	110,405	430,738	20.86	20,649

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,642.83	191,778	120,762	530,881	21.58	24,601
2018	4,754,516.64	1,255,192	790,390	3,964,127	22.30	177,764
2019	1,905,584.56	444,192	279,706	1,625,879	23.03	70,598
2020	8,555,129.67	1,724,714	1,086,046	7,469,084	23.76	314,355
2021	10,537,780.31	1,780,885	1,121,417	9,416,363	24.59	382,935
2022	11,386,761.79	1,548,600	975,147	10,411,615	25.41	409,745
2023	11,445,871.83	1,174,346	739,481	10,706,391	26.24	408,018
2024	4,163,369.49	285,607	179,846	3,983,523	27.15	146,723
2025	4,713,785.71	162,154	102,108	4,611,678	28.07	164,292
2026	279,518.83	2,404	1,514	278,005	28.82	9,646
9999	2,200,080.47-	875,784-	556,198-	1,643,882-		90,365-
	151,948,873.93	60,486,155	38,413,871	113,535,003		6,241,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	112,878	100,627	193,785	28.95	6,694
2009	4,434,866.70	1,613,405	1,438,301	2,996,566	29.73	100,793
2010	1,187,964.50	408,660	364,308	823,656	30.51	26,996
2011	6,597.06	2,137	1,905	4,692	31.30	150
2012	1,684.33	512	456	1,228	32.08	38
2014	234,044.45	61,507	54,832	179,212	33.66	5,324
2015	4,256.52	1,030	918	3,339	34.45	97
2016	45,239.43	9,998	8,913	36,326	35.25	1,031
2021	1,641.43	185	165	1,476	39.25	38
2022	431,044.32	39,311	35,045	395,999	39.86	9,935
2025	13,045.20	304	271	12,774	41.92	305
9999	30,192.33-	10,208-	9,100-	21,092-		687-
	6,624,603.47	2,239,719	1,996,641	4,627,962		150,714

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.7 2.28

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,559	11,339	801	3.46	232
1975	4,177.28	3,558	3,490	687	8.88	77
1993	192,691.50	123,361	121,011	71,680	18.55	3,864
2004	1,695.94	776	761	935	26.08	36
2005	9,240.93	4,056	3,979	5,262	26.85	196
2006	201,117.58	84,469	82,860	118,258	27.62	4,282
2009	26,051.26	9,477	9,297	16,754	29.73	564
2010	27,827.93	9,573	9,391	18,437	30.51	604
2014	100,305.10	26,360	25,858	74,447	33.66	2,212
2017	18,433.32	3,683	3,613	14,820	36.05	411
2023	33,315.31	2,289	2,245	31,070	40.67	764
	626,995.68	279,161	273,844	353,152		13,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 2.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	202,349	225,877	47,273	5.60	8,442
2013	8,814.50	5,684	6,345	2,470	7.16	345
2022	91,911.93	20,221	22,572	69,340	14.18	4,890
2023	1,990,538.30	329,036	367,294	1,623,244	15.15	107,145
2024	272,366.55	30,069	33,565	238,802	16.12	14,814
2025	22,280.04	1,230	1,373	20,907	17.12	1,221
	2,659,061.06	588,589	657,026	2,002,035		136,857

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.6 5.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,529.23	3,176	2,474	1,055	2.00	528
2009	2,420.58	2,057	1,602	819	3.00	273
2010	3,743.66	2,995	2,333	1,411	4.00	353
2011	2,249.52	1,687	1,314	936	5.00	187
2012	17,467.11	12,227	9,524	7,943	6.00	1,324
2013	7,752.61	5,039	3,925	3,828	7.00	547
2014	34,888.89	20,933	16,305	18,584	8.00	2,323
2015	2,570.81	1,414	1,101	1,470	9.00	163
2017	3,926.80	1,767	1,376	2,551	11.00	232
2018	3,345.31	1,338	1,042	2,303	12.00	192
2019	5,966.69	2,088	1,626	4,341	13.00	334
2020	46,726.78	14,018	10,919	35,808	14.00	2,558
2021	363,920.82	90,980	70,866	293,055	15.00	19,537
2022	433,504.02	86,701	67,533	365,971	16.00	22,873
2023	1,034,878.53	155,232	120,913	913,966	17.00	53,763
2024	1,246,570.39	124,657	97,097	1,149,473	18.00	63,860
2025	421,234.86	21,062	16,406	404,829	19.00	21,307
	3,634,696.61	547,371	426,356	3,208,341		190,354

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.9 5.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,745	5,250	611	0.53	611
2001	22,361.85	21,803	19,923	2,439	0.64	2,439
2002	5,389.24	5,212	4,763	626	0.81	626
2005	3,310.52	3,115	2,846	465	1.32	352
2006	73,113.90	67,996	62,134	10,980	1.51	7,272
2011	149,228.96	129,382	118,228	31,001	2.30	13,479
2012	73,865.31	62,978	57,549	16,316	2.42	6,742
2013	62,726.96	52,189	47,690	15,037	2.62	5,739
2014	3,075.33	2,465	2,253	822	2.97	277
2016	2,423.80	1,721	1,573	851	4.08	209
2017	8,526.46	5,564	5,084	3,442	4.79	719
2018	927,895.26	547,829	500,602	427,293	5.55	76,990
2019	299,081.56	156,390	142,908	156,174	6.39	24,440
2020	26,190.18	11,833	10,813	15,377	7.28	2,112
2022	1,422,366.36	431,261	394,083	1,028,283	9.19	111,892
2023	1,165,809.58	265,105	242,251	923,559	10.19	90,634
2024	422,529.36	64,055	58,533	363,996	11.19	32,529
2025	3,630.70	275	251	3,380	12.19	277
2026	49,317.00	937	857	48,460	12.94	3,745
	4,786,160.89	1,895,313	1,737,049	3,049,112		381,084

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 7.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	32,699	31,727	26,664	11.00	2,424
2017	2,199.71	792	768	1,432	16.00	90
2018	46,760.40	14,963	14,518	32,242	17.00	1,897
	107,351.44	48,454	47,013	60,338		4,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	70,543.16	70,543	70,543			
2007	5,060.13	4,807	4,768	292	1.00	292
2008	3,376.47	3,039	3,014	362	2.00	181
2009	1,878.54	1,597	1,584	295	3.00	98
2010	61,467.53	49,174	48,773	12,695	4.00	3,174
2011	5,873.00	4,405	4,369	1,504	5.00	301
2012	58,472.38	40,931	40,597	17,875	6.00	2,979
2013	28,453.57	18,495	18,344	10,110	7.00	1,444
2014	40,133.99	24,080	23,884	16,250	8.00	2,031
2015	62,657.78	34,462	34,181	28,477	9.00	3,164
2016	105,803.20	52,902	52,470	53,333	10.00	5,333
2017	7,458.66	3,356	3,329	4,130	11.00	375
2018	94,551.82	37,821	37,513	57,039	12.00	4,753
2019	14,014.13	4,905	4,865	9,149	13.00	704
2020	193,729.12	58,119	57,645	136,084	14.00	9,720
2021	102,950.07	25,738	25,528	77,422	15.00	5,161
2022	294,370.30	58,874	58,394	235,976	16.00	14,748
2023	73,621.82	11,043	10,953	62,669	17.00	3,686
2024	244,504.19	24,450	24,250	220,254	18.00	12,236
2025	104,818.98	5,241	5,198	99,621	19.00	5,243
2026	89,817.08	1,123	1,114	88,703	19.75	4,491
	1,663,555.92	535,105	531,316	1,132,240		80,114

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 4.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	16,841.59	16,842	16,842			
2012	13,442.75	12,547	7,535	5,908	1.00	5,908
2013	5,917.50	5,129	3,080	2,838	2.00	1,419
2014	112,033.68	89,627	53,828	58,206	3.00	19,402
2015	43,434.75	31,852	19,130	24,305	4.00	6,076
2016	123,948.53	82,633	49,628	74,321	5.00	14,864
2017	48,566.17	29,140	17,501	31,065	6.00	5,178
2018	43,803.48	23,362	14,031	29,772	7.00	4,253
2019	57,097.59	26,646	16,003	41,095	8.00	5,137
2020	31,699.05	12,680	7,615	24,084	9.00	2,676
2021	17,137.92	5,713	3,431	13,707	10.00	1,371
2022	37,565.86	10,018	6,017	31,549	11.00	2,868
2023	141,384.27	28,277	16,982	124,402	12.00	10,367
2024	60,940.48	8,125	4,880	56,060	13.00	4,312
2025	82,633.44	5,509	3,308	79,325	14.00	5,666
2026	26,958.76	449	270	26,689	14.75	1,809
	863,405.82	388,549	240,081	623,325		91,306

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 10.58

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	217,751	274,087	71,549	8.81	8,121
2015	3,257.24	1,630	2,052	1,205	10.98	110
2018	19,634.12	7,602	9,569	10,065	12.66	795
2022	64,677.17	13,789	17,356	47,321	14.76	3,206
2023	3,895.80	643	809	3,087	15.18	203
9999	10,000.00-	5,523-	6,952-	3,048-		284-
	427,100.33	235,892	296,921	130,179		12,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 2.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	7,975.30	7,975	7,975			
2012	3,344.78	3,122	2,920	425	1.00	425
2013	263,689.84	228,532	213,733	49,957	2.00	24,978
2014	90,114.51	72,092	67,423	22,692	3.00	7,564
2015	13,210.61	9,688	9,061	4,150	4.00	1,038
2016	172,002.57	114,669	107,243	64,760	5.00	12,952
2017	13,811.63	8,287	7,750	6,062	6.00	1,010
2018	12,412.19	6,620	6,191	6,221	7.00	889
2019	17,265.35	8,057	7,535	9,730	8.00	1,216
2020	674,118.01	269,647	252,186	421,932	9.00	46,881
2021	39,621.14	13,207	12,352	27,269	10.00	2,727
2022	853,131.92	227,505	212,772	640,360	11.00	58,215
2023	1,241,952.60	248,391	232,306	1,009,647	12.00	84,137
2024	559,710.51	74,626	69,794	489,917	13.00	37,686
2025	140,418.01	9,362	8,756	131,662	14.00	9,404
2026	55,125.00	919	859	54,266	14.75	3,679
	4,157,903.97	1,302,699	1,218,856	2,939,048		292,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	14,880.36	14,880	14,880			
2012	13,823.71	12,902	13,824			
2013	16,427.62	14,237	16,428			
2014	2,202.56	1,762	2,185	18	3.00	6
2015	4,104.14	3,010	3,732	372	4.00	93
2017	28,080.87	16,849	20,893	7,188	6.00	1,198
2018	33,269.93	17,744	22,003	11,267	7.00	1,610
2019	123,994.70	57,865	71,753	52,242	8.00	6,530
2020	130,423.87	52,170	64,692	65,732	9.00	7,304
2021	191,683.21	63,894	79,229	112,454	10.00	11,245
2022	815,827.74	217,557	269,774	546,054	11.00	49,641
2024	503,390.50	67,117	83,226	420,164	13.00	32,320
2025	9,717.31	648	804	8,913	14.00	637
2026	12,831.01	214	265	12,566	14.75	852
9999	29,000.00-	8,252-	10,126-	18,874-		1,700-
	1,871,657.53	532,597	653,562	1,218,096		109,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 5.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	3,985	7,970	6,262	18.00	348
2026	2,500,868.98	25,009	50,017	2,450,852	24.75	99,024
	2,515,100.48	28,994	57,987	2,457,113		99,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 3.95

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
354.30	7,989.66	20,176.30		20,176.30-
354.40	11,481.83	28,995.08		28,995.08-
354.70	2,875.51	11,677.96		11,677.96-
355.00		1,253.37		1,253.37-
360.10	11,013.00	147,595.80		147,595.80-
361.10	796,849.84	245,041.20		245,041.20-
361.20	83,125.55	20,315.71		20,315.71-
363.00	414,022.10	105,836.92	159.00	105,677.92-
364.00	6,151.40			
371.00	16,177.71	206,559.57		206,559.57-
380.00	231,513.16	269,030.45		269,030.45-
381.00		90.22		90.22-
390.00		3,619.09		3,619.09-
394.00	1,401.00	1,113.04		1,113.04-
396.00		4,528.34		4,528.34-
397.00	20,048.36	4,676.57	87.00	4,589.57-
	1,602,649.12	1,070,509.62	246.00	1,070,263.62-
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86	250,998.79-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86	1,056,848.09-
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84	566,620.78-
361.20	134,904.54	91,243.10	207.28	91,035.82-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12	1,579,416.56-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	25,785.64	27,664.01		27,664.01-
354.30	29,218.18	85,360.51		85,360.51-
354.40	183,715.29	86,503.00		86,503.00-
354.70	12,793.06	20,709.41		20,709.41-
355.00	46,021.82	7,081.96		7,081.96-
360.10	132,213.74	119,413.87		119,413.87-
361.10	1,006,385.86	711,717.18	2,187.00	709,530.18-
361.20	143,283.44	110,060.41	164.00	109,896.41-
363.00	342,526.30	248,264.63		248,264.63-
371.00	31,478.01	61,361.43		61,361.43-
380.00	87,911.07	120,633.58	2,822.00	117,811.58-
390.00	28,196.47	7,555.55-		7,555.55
393.00	14,720.22	324.25		324.25-
394.00	45,177.84	7,022.31		7,022.31-
396.00	7,901.65	4,362.73-		4,362.73
397.00	5,245.83	81.73		81.73-
	2,142,574.42	1,594,280.00	5,173.00	1,589,107.00-
TOTAL	11,564,077.90	6,386,523.04	37,348.78	6,349,174.26-

EXHIBIT NO. 11-F - DEPRECIATION STUDY
WASTEWATER SSS GENERAL OPERATIONS
AS OF JUNE 30, 2027

Exhibit No. 11-F
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER SSS GENERAL OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-F
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER SSS GENERAL OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER SSS GENERAL OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2027
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	13,810,053.42								13,810,053.42
354.30 STRUCTURES AND IMPROVEMENTS - SPP	31,680,540.73				2,734,528.70				28,946,012.03
354.40 STRUCTURES AND IMPROVEMENTS - TDP	298,397,719.89				1,853,012.73				296,544,707.16
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	8,266,301.72								8,266,301.72
355.00 POWER GENERATION EQUIPMENT	7,282,511.54				144,517.16				7,137,994.38
360.10 COLLECTION SEWERS - FORCE MAINS	72,097,633.16		1,407,095.99		11,251,126.61				59,439,410.56
361.10 COLLECTION SEWERS - GRAVITY MAINS	281,789,581.99		133,423.53		21,765,702.23				259,890,456.23
361.20 MANHOLES	53,989,470.23				4,387,312.76				49,602,157.47
363.00 SERVICES	83,449,771.54		2,592.15		7,680,275.18				75,766,904.21
364.00 FLOW MEASURING DEVICES	739,472.14				14,726.81				724,745.33
365.00 FLOW MEASURING INSTALLATIONS	272,564.04								272,564.04
370.00 RECEIVING WELLS	677,388.38								677,388.38
371.00 PUMPING EQUIPMENT	20,769,351.35				66,626.22				20,702,725.13
380.00 TREATMENT EQUIPMENT	158,896,536.99				2,200,080.47				156,696,456.52
381.00 PLANT SEWERS	6,654,795.80				30,192.33				6,624,603.47
382.00 OUTFALL SEWER LINES	626,995.68								626,995.68
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	2,659,061.06								2,659,061.06
390.00 OFFICE FURNITURE AND EQUIPMENT	3,634,696.61								3,634,696.61
391.00 TRANSPORTATION EQUIPMENT	5,081,402.89								5,081,402.89
392.00 STORES EQUIPMENT	107,351.44								107,351.44
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	1,873,738.75								1,873,738.75
394.00 LABORATORY EQUIPMENT	932,413.06								932,413.06
395.00 POWER OPERATED EQUIPMENT	437,100.33				10,000.00				427,100.33
396.00 COMMUNICATION EQUIPMENT	4,276,684.67								4,276,684.67
397.00 MISCELLANEOUS EQUIPMENT	1,925,880.88				29,000.00				1,896,880.88
398.00 OTHER TANGIBLE PLANT	2,515,100.48								2,515,100.48
TOTAL DEPRECIABLE PLANT	**1,062,844,118.77**		**1,543,111.67**		**52,167,101.20**		**0.00**		**1,009,133,905.90**
NONDEPRECIABLE PLANT									
352.00 FRANCHISES	221,139.78								221,139.78
353.20 LAND AND LAND RIGHTS - COLLECTION	4,546,563.02								4,546,563.02
353.30 LAND AND LAND RIGHTS - SPP	254,944.62								254,944.62
353.40 LAND AND LAND RIGHTS - TDP	11,061,780.48				125,000.00				10,936,780.48
TOTAL NONDEPRECIABLE PLANT	**16,084,427.90**		**0.00**		**125,000.00**		**0.00**		**15,959,427.90**
TOTAL UTILITY PLANT	**1,078,928,546.67**		**1,543,111.67**		**52,292,101.20**		**0.00**		**1,025,093,333.80**

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	13,810,053.42	934,282	12,875,771	364,608	2.64	35.3
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	28,946,012.03	8,784,976	20,161,036	645,352	2.23	31.2
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	296,544,707.16	109,265,549	187,279,158	7,064,864	2.38	26.5
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,266,301.72	2,536,679	5,729,623	246,323	2.98	23.3
355.00	POWER GENERATING EQUIPMENT	35-S0.5	7,137,994.38	3,971,322	3,166,672	163,924	2.30	19.3
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	59,439,410.56	5,815,631	53,623,780	1,017,252	1.71	52.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	259,890,456.23	59,104,148	200,786,308	4,283,621	1.65	46.9
361.20	MANHOLES	50-S2.5	49,602,157.47	16,682,889	32,919,268	1,857,619	3.75	17.7
363.00	SERVICES	47-R3	75,766,904.21	25,299,717	50,467,187	2,554,203	3.37	19.8
364.00	FLOW MEASURING DEVICES	15-L2.5	724,745.33	550,486	174,259	32,108	4.43	5.4
365.00	FLOW MEASURING INSTALLATIONS	25-S2	272,564.04	272,455	109	13	0.00	8.4
370.00	RECEIVING WELLS	50-R3	677,388.38	106,380	571,008	16,137	2.38	35.4
371.00	PUMPING EQUIPMENT	30-S0.5	20,702,725.13	5,450,715	15,252,010	892,077	4.31	17.1
380.00	TREATMENT EQUIPMENT	35-S1.5	156,696,456.52	44,775,359	111,921,098	6,202,424	3.96	18.0
381.00	PLANT SEWERS	50-R3	6,624,603.47	2,147,727	4,476,876	149,534	2.26	29.9
382.00	OUTFALL SEWER LINES	50-R3	626,995.68	287,404	339,592	13,060	2.08	26.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	2,659,061.06	793,974	1,865,087	136,280	5.13	13.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	3,634,696.61	619,264	3,015,433	190,172	5.23	15.9
391.00	TRANSPORTATION EQUIPMENT	14-L4	5,081,402.89	2,120,697	2,960,706	391,009	7.69	7.6
392.00	STORES EQUIPMENT	25-SQ	107,351.44	51,429	55,922	4,409	4.11	12.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	1,873,738.75	495,501	1,378,238	100,964	5.39	13.7
394.00	LABORATORY EQUIPMENT	15-SQ	932,413.06	318,763	613,650	91,884	9.85	6.7
395.00	POWER OPERATED EQUIPMENT	22-R2	427,100.33	310,008	117,092	11,459	2.68	10.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	4,276,684.67	1,510,608	2,766,077	303,026	7.09	9.1
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,896,880.88	748,123	1,148,758	112,791	5.95	10.2
398.00	OTHER TANGIBLE PLANT	25-SQ	2,515,100.48	157,340	2,357,760	98,366	3.91	24.0
	TOTAL DEPRECIABLE PLANT		**1,009,133,905.90**	**293,111,426**	**716,022,478**	**26,943,479**	**2.67**	
	NONDEPRECIABLE PLANT							
352.00	FRANCHISES		221,139.78					
353.20	LAND AND LAND RIGHTS - COLLECTION		4,546,563.02					
353.30	LAND AND LAND RIGHTS - SPP		254,944.62					
353.40	LAND AND LAND RIGHTS - TDP		10,936,780.48					
	TOTAL NONDEPRECIABLE PLANT		**15,959,427.90**					
	AMORTIZATION OF NET SALVAGE					**1,429,126**		
	TOTAL UTILITY PLANT		**1,025,093,333.80**	**293,111,426**	**716,022,478**	**28,372,605**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	648,304		369,050		67,539		15,533						934,282
354.30	8,083,706		701,270										8,784,976
354.40	101,958,645		7,306,904										109,265,549
354.70	2,368,525		258,933		40,891		49,888						2,536,679
355.00	3,800,401		170,921										3,971,322
360.10	7,998,825		1,036,342		2,024,865		1,194,671						5,815,631
361.10	54,982,334		4,686,213		357,214		207,185						59,104,148
361.20	15,235,074		2,005,388		316,802		240,771						16,682,889
363.00	27,613,021		2,351,804		2,952,600		1,712,508						25,299,717
364.00	511,642		38,844										550,486
365.00	272,455												272,455
370.00	90,120		16,260										106,380
371.00	4,546,419		1,008,698		61,413		42,989						5,450,715
380.00	38,413,871		6,573,717		158,381		53,848						44,775,359
381.00	1,996,641		151,086										2,147,727
382.00	273,844		13,560										287,404
389.10	657,026		136,948										793,974
390.00	426,356		192,908										619,264
391.00	1,737,049		383,648										2,120,697
392.00	47,013		4,416										51,429
393.00	531,316		84,109		70,543		49,381						495,501
394.00	240,081		96,367		16,842		843						318,763
395.00	296,921		13,087										310,008
396.00	1,218,856		300,365		7,975		638						1,510,608
397.00	653,562		112,862		14,880		3,570		149				748,123
398.00	57,987		99,353										157,340
TOTAL	**274,659,994**		**28,113,053**		**6,089,944**		**3,571,825**		**149**		**0**		**293,111,426**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	12,274,079.27	13,810,053.42	2.65	330,536	38,514	369,050
354.30	28,946,012.03	28,946,012.03	2.29	662,868	38,402	701,270
354.40	296,544,707.16	296,544,707.16	2.45	7,265,340	41,564	7,306,904
354.70	8,027,454.53	8,266,301.72	2.95	239,561	19,372	258,933
355.00	7,137,994.38	7,137,994.38	2.37	169,176	1,745	170,921
360.10	46,364,017.07	59,439,410.56	1.63	870,809	165,533	1,036,342
361.10	254,095,190.02	259,890,456.23	1.67	4,281,431	404,782	4,686,213
361.20	47,699,868.86	49,602,157.47	4.01	1,946,223	59,165	2,005,388
363.00	64,832,865.66	75,766,904.21	3.17	2,213,181	138,623	2,351,804
364.00	724,745.33	724,745.33	5.36	38,844		38,844
365.00	272,564.04	272,564.04	0.00			
370.00	677,388.38	677,388.38	2.40	16,260		16,260
371.00	20,392,676.37	20,702,725.13	4.49	921,167	87,531	1,008,698
380.00	151,948,873.93	156,696,456.52	4.11	6,309,037	264,680	6,573,717
381.00	6,624,603.47	6,624,603.47	2.28	151,044	42	151,086
382.00	626,995.68	626,995.68	2.11	13,224	336	13,560
389.10	2,659,061.06	2,659,061.06	5.15	136,944	4	136,948
390.00	3,634,696.61	3,634,696.61	5.24	190,464	2,444	192,908
391.00	4,786,160.89	5,081,402.89	7.96	389,139	(5,491)	383,648
392.00	107,351.44	107,351.44	4.11	4,416		4,416
393.00	1,663,555.92	1,873,738.75	4.82	82,884	1,225	84,109
394.00	863,405.82	932,413.06	10.58	93,828	2,539	96,367
395.00	427,100.33	427,100.33	2.84	12,132	955	13,087
396.00	4,157,903.97	4,276,684.67	7.04	295,664	4,701	300,365
397.00	1,871,657.53	1,896,880.88	5.86	109,714	3,148	112,862
398.00	2,515,100.48	2,515,100.48	3.95	99,348	5	99,353
TOTAL	**969,876,030.23**	**1,009,133,905.90**		**26,843,234**	**1,269,819**	**28,113,053**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2027

EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		39,513		125,447		27,664		11,298			(203,921)	(40,784)
354.30		65,249		3,303		17,924		85,361			(171,836)	(34,367)
354.40		5,052		79,825		7,466		86,503			(178,847)	(35,769)
354.70		34,028		18,886		11,514		20,709		36,234	(121,371)	(24,274)
355.00		333						7,010		72	(7,415)	(1,483)
360.10		169,252		154,706		236,692		119,414		603,780	(1,283,843)	(256,769)
361.10		251,744	1,569	252,568	2,681	569,302	2,187	457,720		357,590	(1,882,486)	(376,497)
361.20		58,814		15,746	207	91,243	164	110,060		157,511	(433,002)	(86,600)
363.00		91,479		45,889		201,814		116,259		988,260	(1,443,701)	(288,740)
364.00												
365.00												
370.00												
371.00		53,058		93,374		23,303		61,361		31,483	(262,578)	(52,516)
380.00		336,246		334,738		265,587	2,822	120,634		39,436	(1,093,819)	(218,764)
381.00				162							(162)	(32)
382.00				1,669							(1,669)	(334)
389.10												
390.00		3,739		1,272		11,159		(7,556)			(8,614)	(1,723)
391.00	27,473										27,473	5,495
392.00												
393.00		855		293		4,663		324		24,691	(30,826)	(6,165)
394.00		2,855		376		1,359		7,022		422	(12,034)	(2,407)
395.00		646				4,172					(4,818)	(964)
396.00		2,349		16,098		4,919		(4,363)		319	(19,322)	(3,864)
397.00		5,313				5,741		82	75	1,785	(12,846)	(2,569)
398.00												
TOTAL	**27,473**	**1,081,012**	**1,569**	**1,058,417**	**2,888**	**1,582,305**	**5,173**	**1,208,205**	**75**	**2,252,878**	**(7,145,639)**	**(1,429,126)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1912	7,539	7,496	43	43	0.0
1915	20,523	13,268	7,255	7,298	0.0
1916	180,304	180,002	302	7,600	0.0
1917	10,941	10,706	235	7,835	0.0
1919	739	471	268	8,103	0.0
1920	96,428	61,705	34,723	42,826	0.0
1921	3,997	3,791	206	43,032	0.0
1922	3,067	1,949	1,118	44,150	0.0
1924	3,322	3,017	305	44,455	0.0
1925	122,139	121,159	980	45,435	0.0
1926	153,139	141,683	11,456	56,891	0.0
1927	30,704	29,052	1,652	58,543	0.0
1928	24,975	16,530	8,445	66,988	0.0
1929	6,563	4,070	2,493	69,481	0.0
1930	297,802	189,921	107,881	177,362	0.0
1931	85,217	59,984	25,233	202,595	0.0
1932	46,439	33,512	12,927	215,522	0.0
1933	18,153	11,776	6,377	221,899	0.0
1934	18,007	13,640	4,367	226,266	0.0
1935	1,117,571	743,759	373,812	600,078	0.1
1936	542,154	373,671	168,483	768,561	0.1
1937	159,409	117,147	42,262	810,823	0.1
1938	162,571	121,272	41,299	852,122	0.1
1939	185,861	133,695	52,166	904,288	0.1
1940	61,969	44,565	17,404	921,692	0.1
1941	16,086	11,077	5,009	926,701	0.1
1942	128,708	94,428	34,280	960,981	0.1
1943	6,869,041	5,268,309	1,600,732	2,561,713	0.4
1944	28,163	22,263	5,900	2,567,613	0.4
1945	58,100	38,420	19,680	2,587,293	0.4
1946	199,640	137,481	62,159	2,649,452	0.4
1947	108,480	80,480	28,000	2,677,452	0.4
1948	17,870	12,178	5,692	2,683,144	0.4
1949	13,933	9,025	4,908	2,688,052	0.4
1950	119,504	72,315	47,189	2,735,241	0.4
1951	908,333	894,006	14,327	2,749,568	0.4
1952	18,717	11,992	6,725	2,756,293	0.4
1953	1,468,277	936,569	531,708	3,288,001	0.5
1954	4,538,299	2,775,527	1,762,772	5,050,773	0.7
1955	242,911	149,109	93,802	5,144,575	0.7
1956	124,075	76,275	47,800	5,192,375	0.7
1957	1,230,496	704,820	525,676	5,718,051	0.8
1958	172,667	114,902	57,765	5,775,816	0.8
1961	479,662	279,864	199,798	5,975,614	0.8

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1962	108,120	62,902	45,218	6,020,832	0.8
1963	1,726,481	997,341	729,140	6,749,972	0.9
1965	550,655	307,030	243,625	6,993,597	1.0
1966	34,280,186	18,913,800	15,366,386	22,359,983	3.1
1967	24,155,464	13,508,015	10,647,449	33,007,432	4.6
1968	485,890	280,798	205,092	33,212,524	4.6
1969	701,688	357,944	343,744	33,556,268	4.7
1970	1,308,383	716,452	591,931	34,148,199	4.8
1971	30,326	17,663	12,663	34,160,862	4.8
1972	7,787,389	3,768,775	4,018,614	38,179,476	5.3
1973	123,203	51,131	72,072	38,251,548	5.3
1974	1,157,351	414,197	743,154	38,994,702	5.4
1975	6,962,216	3,434,973	3,527,243	42,521,945	5.9
1976	1,114,767	428,167	686,600	43,208,545	6.0
1977	626,757	250,206	376,551	43,585,096	6.1
1978	20,638,025	10,323,824	10,314,201	53,899,297	7.5
1979	233,487	104,491	128,996	54,028,293	7.5
1980	5,383,834	2,508,595	2,875,239	56,903,532	7.9
1981	15,317,413	7,711,608	7,605,805	64,509,337	9.0
1982	131,462	63,224	68,238	64,577,575	9.0
1983	25,733,144	9,960,266	15,772,878	80,350,453	11.2
1984	4,469,423	1,951,193	2,518,230	82,868,683	11.6
1985	6,902,929	3,128,121	3,774,808	86,643,491	12.1
1986	2,816,024	1,343,768	1,472,256	88,115,747	12.3
1987	2,387,374	1,076,909	1,310,465	89,426,212	12.5
1988	20,081,470	8,699,380	11,382,090	100,808,302	14.1
1989	11,583,220	5,072,166	6,511,054	107,319,356	15.0
1990	20,405,241	8,986,872	11,418,369	118,737,725	16.6
1991	37,815,947	16,401,431	21,414,516	140,152,241	19.6
1992	59,436,280	24,339,822	35,096,458	175,248,699	24.5
1993	14,312,855	6,122,859	8,189,996	183,438,695	25.6
1994	1,522,288	578,906	943,382	184,382,077	25.8
1995	20,474,893	7,553,041	12,921,852	197,303,929	27.6
1996	1,644,595	614,861	1,029,734	198,333,663	27.7
1997	6,947,110	2,152,281	4,794,829	203,128,492	28.4
1998	9,627,686	3,776,915	5,850,771	208,979,263	29.2
1999	6,057,873	2,273,898	3,783,975	212,763,238	29.7
2000	12,524,900	4,143,234	8,381,666	221,144,904	30.9
2001	7,659,297	2,635,588	5,023,709	226,168,613	31.6
2002	8,178,188	2,355,906	5,822,282	231,990,895	32.4
2003	8,155,775	2,732,929	5,422,846	237,413,741	33.2
2004	7,241,800	2,117,678	5,124,122	242,537,863	33.9
2005	16,792,734	4,867,948	11,924,786	254,462,649	35.5
2006	7,931,647	2,201,528	5,730,119	260,192,768	36.3

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2007	10,934,365	2,479,727	8,454,638	268,647,406	37.5
2008	26,858,714	7,327,049	19,531,665	288,179,071	40.2
2009	59,075,830	18,636,966	40,438,864	328,617,935	45.9
2010	53,955,257	15,871,682	38,083,575	366,701,510	51.2
2011	28,833,771	7,775,164	21,058,607	387,760,117	54.2
2012	11,103,141	2,992,055	8,111,086	395,871,203	55.3
2013	10,187,526	2,420,324	7,767,202	403,638,405	56.4
2014	45,836,094	9,873,881	35,962,213	439,600,618	61.4
2015	18,827,686	3,646,605	15,181,081	454,781,699	63.5
2016	12,677,203	1,919,359	10,757,844	465,539,543	65.0
2017	24,576,606	3,003,896	21,572,710	487,112,253	68.0
2018	12,551,149	2,595,170	9,955,979	497,068,232	69.4
2019	26,445,986	3,388,881	23,057,105	520,125,337	72.6
2020	22,217,088	3,285,038	18,932,050	539,057,387	75.3
2021	25,140,794	3,039,615	22,101,179	561,158,566	78.4
2022	40,264,213	5,072,313	35,191,900	596,350,466	83.3
2023	46,628,177	4,607,250	42,020,927	638,371,393	89.2
2024	31,984,526	2,147,118	29,837,408	668,208,801	93.3
2025	33,184,570	1,348,721	31,835,849	700,044,650	97.8
2026	29,657,501	654,307	29,003,194	729,047,844	101.8
2027	28,275,640	91,830	28,183,810	757,231,654	105.8
9999	53,710,213-	12,501,042-	41,209,171-	716,022,483	100.0
SUBTOTAL	1,009,133,909	293,111,426	716,022,483		
NONDEPRECIABLE	15,959,428		15,959,428		
TOTAL	1,025,093,334	293,111,426	731,981,906		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2007	5,558.35	2,568	1,631	3,927	23.29	169
2008	108,379.42	47,774	30,340	78,039	24.10	3,238
2009	132,540.66	55,826	35,454	97,087	24.74	3,924
2011	8,406.90	3,188	2,025	6,382	26.19	244
2013	99,290.12	33,222	21,099	78,191	27.84	2,809
2014	14,502.89	4,544	2,886	11,617	28.49	408
2015	30,107.50	8,743	5,553	24,554	29.32	837
2016	36,078.70	9,644	6,125	29,954	30.15	993
2017	194,749.06	47,519	30,178	164,571	30.98	5,312
2018	173,543.28	38,422	24,401	149,142	31.65	4,712
2019	262,981.43	51,965	33,002	229,979	32.49	7,078
2020	428,816.35	74,443	47,277	381,539	33.32	11,451
2021	566,401.30	84,960	53,957	512,444	34.00	15,072
2022	3,366,037.21	422,438	268,283	3,097,754	34.84	88,914
2023	2,415,861.63	243,519	154,655	2,261,207	35.68	63,375
2024	3,333,894.56	254,043	161,338	3,172,557	36.37	87,230
2025	901,842.84	46,174	29,324	872,519	37.06	23,543
2026	1,590,682.41	41,199	26,165	1,564,517	37.61	41,598
2027	140,378.81	927	589	139,790	37.77	3,701
	13,810,053.42	1,471,118	934,282	12,875,771		364,608

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 2.64

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1935	18,861.14	17,699	16,699	2,162	6.04	358
1958	63,683.83	52,730	49,752	13,932	14.33	972
1976	25,970.39	18,410	17,370	8,600	20.94	411
1978	11,146.44	7,756	7,318	3,828	21.42	179
1980	93,957.85	64,032	60,416	33,542	21.97	1,527
1982	12,204.98	8,129	7,670	4,535	22.57	201
1983	86,589.73	56,768	53,562	33,028	23.11	1,429
1984	22,251.97	14,448	13,632	8,620	23.23	371
1985	104,674.02	66,824	63,050	41,624	23.79	1,750
1986	109,744.95	69,293	65,380	44,365	23.94	1,853
1987	29,681.60	18,403	17,364	12,318	24.52	502
1988	220,522.99	135,026	127,401	93,122	24.69	3,772
1989	240,185.48	145,120	136,925	103,260	24.89	4,149
1990	195,083.34	116,211	109,648	85,435	25.11	3,402
1991	285,470.50	166,486	157,084	128,386	25.73	4,990
1992	76,045.29	43,650	41,185	34,860	25.98	1,342
1993	2,160,497.80	1,219,385	1,150,522	1,009,976	26.24	38,490
1994	40,624.78	22,522	21,250	19,375	26.52	731
1996	24,175.73	12,890	12,162	12,014	27.14	443
1997	207,995.69	108,574	102,442	105,554	27.47	3,843
1998	429,870.49	219,406	207,015	222,855	27.82	8,011
1999	351,573.23	175,224	165,328	186,245	28.18	6,609
2000	289,845.37	141,647	133,648	156,197	28.25	5,529
2001	179,000.00	85,168	80,358	98,642	28.64	3,444
2002	66,094.94	30,569	28,843	37,252	29.05	1,282
2003	271,071.10	122,307	115,400	155,671	29.19	5,333
2004	1,082,516.67	475,550	448,694	633,823	29.36	21,588
2005	428,604.11	181,985	171,708	256,896	29.81	8,618
2006	917,095.09	377,476	356,159	560,936	30.02	18,685
2007	516,608.48	205,610	193,998	322,610	30.25	10,665
2008	2,147,228.90	824,106	777,566	1,369,663	30.50	44,907
2009	2,915,918.08	1,075,974	1,015,210	1,900,708	30.78	61,751
2010	2,365,815.22	836,552	789,309	1,576,506	31.08	50,724
2011	298,754.41	100,859	95,163	203,591	31.39	6,486
2012	37,883.52	12,217	11,527	26,357	31.51	836
2013	181,693.78	55,453	52,321	129,373	31.87	4,059
2014	4,039,714.09	1,165,861	1,100,020	2,939,694	32.05	91,722
2015	1,545,002.12	419,005	395,342	1,149,660	32.25	35,648
2016	553,292.14	139,983	132,078	421,214	32.48	12,968
2017	463,399.48	108,435	102,311	361,088	32.74	11,029
2018	388,079.03	83,127	78,433	309,646	33.02	9,378

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2019	1,004,042.79	195,186	184,163	819,880	33.15	24,732
2020	1,665,213.82	289,081	272,755	1,392,459	33.32	41,790
2021	987,136.34	150,440	141,944	845,192	33.37	25,328
2022	790,909.88	102,423	96,639	694,271	33.61	20,657
2023	435,502.41	46,337	43,720	391,782	33.59	11,664
2024	821,724.47	67,299	63,498	758,226	33.63	22,546
2025	2,477,582.27	138,745	130,910	2,346,672	33.71	69,614
9999	2,734,528.70-	879,590-	829,916-	1,904,613-		60,966-
	28,946,012.03	9,310,791	8,784,976	20,161,036		645,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 2.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1916	177,755.17	177,755	177,755			
1932	602.40	572	413	189	5.00	38
1935	562,419.57	527,775	380,839	181,581	6.04	30,063
1946	484.94	428	309	176	10.74	16
1954	3,946,317.60	3,341,742	2,411,378	1,534,940	13.21	116,195
1957	135,742.23	113,073	81,593	54,149	14.03	3,860
1961	346,385.67	278,910	201,260	145,126	15.97	9,087
1963	1,566,657.10	1,243,299	897,156	669,501	16.65	40,210
1965	53,759.86	42,331	30,546	23,214	16.74	1,387
1967	23,995,715.53	18,572,684	13,401,919	10,593,797	17.52	604,669
1968	361,924.73	277,596	200,311	161,614	17.92	9,019
1969	221,599.62	168,371	121,495	100,105	18.34	5,458
1973	38,481.00	28,260	20,392	18,089	19.53	926
1975	419,410.21	300,969	217,177	202,233	20.46	9,884
1976	16,150.91	11,449	8,262	7,889	20.94	377
1978	20,306,005.32	14,128,919	10,195,329	10,110,676	21.42	472,020
1981	12,778,313.67	8,581,915	6,192,650	6,585,664	22.49	292,826
1984	693,417.71	450,236	324,887	368,531	23.23	15,864
1985	133,860.33	85,456	61,664	72,196	23.79	3,035
1986	385,741.04	243,557	175,749	209,992	23.94	8,772
1988	15,031,971.53	9,204,076	6,641,597	8,390,375	24.69	339,829
1989	7,342,590.93	4,436,393	3,201,270	4,141,321	24.89	166,385
1990	6,479,049.63	3,859,570	2,785,039	3,694,011	25.11	147,113
1991	34,903,905.07	20,355,957	14,688,716	20,215,189	25.73	785,666
1992	52,055,984.18	29,880,135	21,561,296	30,494,688	25.98	1,173,776
1993	354,817.39	200,259	144,505	210,312	26.24	8,015
1994	16,680.06	9,247	6,673	10,007	26.52	377
1995	124,581.42	67,772	48,904	75,677	26.82	2,822
1996	642,593.75	342,631	247,240	395,354	27.14	14,567
1997	274,432.07	143,254	103,371	171,061	27.47	6,227
1998	599,628.40	306,050	220,844	378,784	27.82	13,616
1999	230,360.60	114,812	82,848	147,513	28.18	5,235
2000	6,456,390.86	3,155,238	2,276,798	4,179,593	28.25	147,950
2001	2,266,355.22	1,078,332	778,117	1,488,238	28.64	51,964
2002	1,387,706.79	641,814	463,128	924,579	29.05	31,827
2003	1,983,806.66	895,094	645,894	1,337,913	29.19	45,835
2004	204,864.73	89,997	64,941	139,924	29.36	4,766
2005	814,250.99	345,731	249,477	564,774	29.81	18,946
2006	1,009,776.60	415,624	299,911	709,866	30.02	23,646
2007	46,539.86	18,523	13,366	33,174	30.25	1,097
2008	2,849,140.44	1,093,500	789,062	2,060,078	30.50	67,544

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2009	17,686,455.46	6,526,302	4,709,334	12,977,121	30.78	421,609
2010	20,483,746.66	7,243,053	5,226,536	15,257,211	31.08	490,901
2011	16,053,015.59	5,419,498	3,910,671	12,142,345	31.39	386,822
2012	3,496,681.74	1,127,680	813,726	2,682,956	31.51	85,146
2013	231,088.74	70,528	50,893	180,196	31.87	5,654
2014	10,269,815.58	2,963,869	2,138,707	8,131,109	32.05	253,701
2015	149,213.17	40,467	29,201	120,012	32.25	3,721
2016	446,427.21	112,946	81,501	364,926	32.48	11,235
2017	990,597.57	231,800	167,265	823,333	32.74	25,148
2018	421,177.10	90,216	65,099	356,078	33.02	10,784
2019	208,842.04	40,599	29,296	179,546	33.15	5,416
2020	2,243,371.63	389,449	281,024	1,962,348	33.32	58,894
2021	2,311,174.12	352,223	254,162	2,057,012	33.37	61,643
2022	7,852,783.99	1,016,936	733,813	7,118,971	33.61	211,811
2023	12,748,818.46	1,356,474	978,822	11,769,996	33.59	350,402
2025	1,588,339.04	88,947	64,183	1,524,156	33.71	45,214
9999	1,853,012.73-	945,766-	682,765-	1,170,248-		44,146-
	296,544,707.16	151,354,527	109,265,549	187,279,158		7,064,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1939	2,887.33	2,887	2,887			
1972	429.33	399	429			
1984	10,874.51	9,259	10,875			
1993	16,482.80	12,609	16,483			
1994	28,449.25	21,499	28,449			
1997	5,713.09	4,113	5,713			
2003	3,684.19	2,334	3,330	354	13.88	26
2007	1,119.34	629	897	222	15.59	14
2008	348,640.08	189,451	270,274	78,366	15.97	4,907
2009	43,820.29	22,953	32,745	11,075	16.36	677
2010	5,345.53	2,690	3,838	1,508	16.78	90
2011	7,001.10	3,361	4,795	2,206	17.33	127
2012	28,068.61	12,841	18,319	9,750	17.79	548
2013	24,924.10	10,817	15,432	9,492	18.26	520
2014	408,488.87	167,276	238,639	169,850	18.75	9,059
2015	1,009,745.79	387,742	553,160	456,586	19.25	23,719
2016	9,076.51	3,245	4,629	4,448	19.77	225
2017	130,192.63	42,964	61,293	68,900	20.30	3,394
2018	367,130.67	110,690	157,913	209,218	20.85	10,034
2019	83,750.56	22,713	32,403	51,348	21.50	2,388
2020	173,552.29	41,791	59,620	113,932	22.07	5,162
2021	640,981.11	133,837	190,934	450,047	22.74	19,791
2022	1,080,190.69	190,114	271,220	808,971	23.41	34,557
2023	769,035.77	109,511	156,231	612,805	24.09	25,438
2024	2,013,993.87	216,907	309,444	1,704,550	24.86	68,566
2025	694,344.07	50,132	71,519	622,825	25.70	24,234
2026	272,010.26	9,874	14,087	257,923	26.55	9,715
2027	86,369.08	786	1,121	85,248	27.22	3,132
	8,266,301.72	1,783,424	2,536,679	5,729,623		246,323

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.98

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1980	3,900.49	3,373	3,900			
1983	14,573.73	12,248	14,574			
1987	19,246.40	15,551	19,246			
1989	49,338.78	38,810	49,339			
1990	7,692.28	5,977	7,640	52	10.62	5
1992	59,866.38	45,469	58,119	1,747	11.08	158
1993	260,597.74	194,927	249,160	11,438	11.45	999
1994	12,067.19	8,880	11,351	716	11.84	60
1997	30,447.00	21,374	27,321	3,126	12.74	245
1998	74,281.11	51,053	65,257	9,024	13.19	684
1999	54,144.46	36,537	46,702	7,442	13.49	552
2000	97,004.84	64,169	82,022	14,983	13.82	1,084
2001	38,477.83	24,911	31,842	6,636	14.16	469
2002	56,915.93	35,999	46,015	10,901	14.53	750
2005	68,295.28	39,966	51,085	17,210	15.59	1,104
2007	12,208.69	6,715	8,583	3,626	16.36	222
2008	1,263,581.59	672,225	859,251	404,331	16.71	24,197
2009	2,513,725.97	1,289,541	1,648,316	865,410	17.09	50,638
2010	20,681.36	10,196	13,033	7,648	17.48	438
2011	62,203.16	29,459	37,655	24,548	17.78	1,381
2012	81,422.26	36,762	46,990	34,432	18.22	1,890
2013	26,762.41	11,502	14,702	12,060	18.57	649
2014	609,411.88	247,970	316,960	292,452	18.95	15,433
2015	84,106.93	32,196	41,154	42,953	19.35	2,220
2016	10,498.31	3,753	4,797	5,701	19.77	288
2017	13,046.73	4,332	5,537	7,510	20.12	373
2018	4,307.88	1,310	1,674	2,634	20.59	128
2019	9,195.02	2,538	3,244	5,951	20.99	284
2020	160,993.90	39,669	50,706	110,288	21.41	5,151
2021	241,827.33	52,235	66,768	175,059	21.78	8,038
2022	226,859.70	41,742	53,355	173,505	22.17	7,826
2023	90,971.14	13,682	17,489	73,482	22.60	3,251
2024	88,903.89	10,268	13,125	75,779	22.97	3,299
2025	764,953.95	60,278	77,048	687,906	23.38	29,423
2026	150,000.00	6,075	7,766	142,234	23.69	6,004
9999	144,517.16-	62,940-	80,404-	64,113-		3,319-
	7,137,994.38	3,108,752	3,971,322	3,166,672		163,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 2.30

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1972	48,509.48	33,617	17,231	31,278	24.37	1,283
1973	81,585.98	55,952	28,679	52,907	24.74	2,139
1974	1,029,636.96	693,049	355,233	674,404	25.74	26,201
1975	608,832.68	405,239	207,711	401,122	26.12	15,357
1976	720,712.47	470,481	241,152	479,560	27.12	17,683
1977	350,159.05	225,853	115,764	234,395	27.52	8,517
1978	211,203.87	134,537	68,959	142,245	27.92	5,095
1979	58,745.44	36,657	18,789	39,956	28.92	1,382
1980	124,546.85	76,683	39,305	85,242	29.34	2,905
1981	132,795.94	80,023	41,017	91,779	30.34	3,025
1982	41,902.81	24,890	12,758	29,145	30.76	947
1983	163,569.93	95,721	49,063	114,507	31.19	3,671
1985	270,805.38	152,409	78,120	192,685	32.63	5,905
1986	56,828.81	31,222	16,003	40,826	33.63	1,214
1987	202,246.19	109,213	55,979	146,267	34.07	4,293
1988	442,666.46	233,064	119,460	323,206	35.07	9,216
1989	84,208.14	43,519	22,306	61,902	35.53	1,742
1990	86,819.04	44,009	22,557	64,262	35.99	1,786
1991	70,230.83	34,638	17,754	52,477	36.99	1,419
1992	32,532.38	15,713	8,054	24,478	37.46	653
1993	544,567.48	255,511	130,966	413,601	38.46	10,754
1994	270,934.00	124,277	63,700	207,234	38.94	5,322
1995	892,189.42	396,846	203,409	688,780	39.94	17,245
1996	127,110.51	55,166	28,276	98,835	40.43	2,445
1997	1,619,488.61	680,185	348,639	1,270,850	41.43	30,675
1998	636,549.21	260,285	133,413	503,136	41.92	12,002
1999	446,224.41	176,169	90,298	355,926	42.92	8,293
2000	586,262.66	224,773	115,211	471,052	43.42	10,849
2001	842,675.79	311,116	159,467	683,209	44.42	15,381
2002	1,641,311.75	586,769	300,757	1,340,555	44.93	29,837
2003	401,042.35	137,638	70,548	330,494	45.93	7,196
2004	2,358,294.55	781,067	400,348	1,957,947	46.44	42,161
2005	645,520.63	204,501	104,820	540,701	47.44	11,398
2006	1,928,920.50	587,356	301,058	1,627,862	47.97	33,935
2007	1,259,669.17	365,304	187,242	1,072,427	48.97	21,900
2008	4,640,440.51	1,287,258	659,804	3,980,637	49.49	80,433
2009	1,033,039.11	271,483	139,153	893,886	50.49	17,704
2010	739,206.52	184,728	94,685	644,522	51.03	12,630
2013	289,015.87	59,884	30,694	258,322	53.57	4,822
2014	4,323,076.29	831,760	426,332	3,896,744	54.57	71,408
2015	2,369,938.64	423,745	217,197	2,152,742	55.11	39,063

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2016	3,107,951.57	509,393	261,097	2,846,855	56.11	50,737
2017	3,455,769.80	518,365	265,696	3,190,074	56.67	56,292
2018	1,039,425.79	140,322	71,924	967,502	57.67	16,777
2019	4,273,152.31	516,197	264,585	4,008,567	58.23	68,840
2020	2,053,343.36	217,038	111,246	1,942,097	59.23	32,789
2021	2,126,300.27	193,919	99,396	2,026,904	59.79	33,900
2022	1,464,987.65	111,339	57,069	1,407,919	60.79	23,160
2023	2,380,782.02	145,704	74,683	2,306,099	61.36	37,583
2024	3,192,876.24	147,511	75,609	3,117,267	61.94	50,327
2025	1,681,466.38	52,125	26,718	1,654,748	62.52	26,467
2026	253,797.13	3,985	2,043	251,754	62.69	4,016
2027	14,944,940.28	59,780	30,640	14,914,300	62.64	238,095
9999	12,949,398.91-	2,471,855-	1,266,986-	11,682,413-		221,617-
	59,439,410.56	11,346,133	5,815,631	53,623,780		1,017,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.7 1.71

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1912	119.20	111	77	42	8.46	5
1915	20,523.49	19,079	13,268	7,255	8.48	856
1916	840.11	774	538	302	9.48	32
1917	659.36	609	424	235	9.05	26
1919	738.61	678	471	268	9.65	28
1920	96,428.02	88,733	61,705	34,723	9.28	3,742
1921	563.05	513	357	206	10.28	20
1922	3,067.14	2,802	1,949	1,118	9.94	112
1924	823.92	747	519	305	10.64	29
1925	2,658.83	2,414	1,679	980	10.36	95
1926	30,554.36	27,465	19,099	11,455	11.36	1,008
1927	4,416.23	3,975	2,764	1,652	11.11	149
1928	6,770.12	6,099	4,241	2,529	10.89	232
1929	6,562.83	5,853	4,070	2,493	11.89	210
1930	202,971.73	181,132	125,960	77,012	11.70	6,582
1931	12,383.06	10,937	7,606	4,777	12.70	376
1932	22,940.85	20,268	14,094	8,847	12.53	706
1933	13,618.03	12,033	8,368	5,250	12.38	424
1934	3,744.60	3,274	2,277	1,468	13.38	110
1935	436,042.31	381,101	265,019	171,023	13.26	12,898
1936	336,776.82	294,208	204,593	132,184	13.17	10,037
1937	53,260.51	46,017	32,000	21,261	14.17	1,500
1938	48,980.71	42,285	29,405	19,576	14.09	1,389
1939	53,168.50	45,385	31,561	21,608	15.09	1,432
1940	17,800.78	15,177	10,554	7,247	15.04	482
1941	7,827.77	6,665	4,635	3,193	15.01	213
1942	31,558.19	26,556	18,467	13,091	16.01	818
1943	2,116,412.66	1,777,787	1,236,280	880,133	16.00	55,008
1944	3,802.57	3,188	2,217	1,586	16.01	99
1945	37,528.71	31,081	21,614	15,915	17.01	936
1946	91,816.83	75,859	52,753	39,064	17.04	2,292
1947	22,657.67	18,670	12,983	9,675	17.09	566
1948	4,735.42	3,853	2,679	2,056	18.09	114
1949	2,840.92	2,305	1,603	1,238	18.15	68
1950	62,809.51	50,298	34,977	27,833	19.15	1,453
1951	9,154.61	7,305	5,080	4,075	19.24	212
1952	3,036.89	2,414	1,679	1,358	19.34	70
1953	411,491.67	322,774	224,458	187,034	20.34	9,195
1954	205,672.88	160,651	111,717	93,956	20.46	4,592
1955	84,314.88	65,563	45,593	38,722	20.59	1,881
1956	35,887.80	27,519	19,137	16,751	21.59	776

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1957	876,983.27	669,138	465,321	411,662	21.74	18,936
1958	40,912.53	30,770	21,398	19,515	22.74	858
1961	44,223.63	32,398	22,530	21,694	24.09	901
1962	44,999.85	32,760	22,781	22,219	24.29	915
1963	29,697.40	21,287	14,803	14,894	25.29	589
1965	300,616.96	212,476	147,757	152,860	25.72	5,943
1966	20,978,961.30	14,588,770	10,145,087	10,833,874	26.72	405,459
1968	34,034.82	23,093	16,059	17,976	27.96	643
1969	393,211.46	264,553	183,971	209,240	28.21	7,417
1970	773,229.81	515,667	358,597	414,633	28.47	14,564
1971	7,054.86	4,622	3,214	3,841	29.47	130
1972	6,136,527.70	3,982,606	2,769,520	3,367,008	29.75	113,177
1974	110,771.85	69,864	48,584	62,188	31.03	2,004
1975	3,718,066.89	2,320,074	1,613,388	2,104,679	31.33	67,178
1976	299,586.75	183,347	127,500	172,087	32.33	5,323
1977	179,297.98	108,475	75,434	103,864	32.64	3,182
1978	77,907.33	46,191	32,121	45,786	33.64	1,361
1979	96,739.39	56,651	39,395	57,344	33.97	1,688
1980	3,199,201.12	1,834,422	1,275,664	1,923,537	34.97	55,005
1982	19,163.32	10,693	7,436	11,727	35.65	329
1983	24,382,464.80	13,303,073	9,251,008	15,131,457	36.65	412,864
1984	2,786,636.26	1,497,817	1,041,588	1,745,048	37.00	47,163
1985	3,470,258.69	1,821,886	1,266,947	2,203,312	38.00	57,982
1986	1,036,161.52	535,281	372,236	663,926	38.37	17,303
1987	1,001,848.25	508,939	353,918	647,930	38.74	16,725
1988	2,963,908.45	1,468,024	1,020,870	1,943,038	39.74	48,894
1989	2,329,834.01	1,133,231	788,053	1,541,781	40.12	38,429
1990	5,998,252.65	2,840,772	1,975,484	4,022,769	41.12	97,830
1992	5,271,178.25	2,379,937	1,655,017	3,616,161	42.52	85,046
1993	6,403,723.65	2,830,446	1,968,303	4,435,421	42.92	103,342
1994	592,504.88	256,140	178,121	414,384	43.34	9,561
1995	10,206,561.00	4,278,590	2,975,348	7,231,213	44.34	163,086
1996	416,899.43	170,595	118,632	298,267	44.76	6,664
1997	3,277,549.29	1,297,910	902,572	2,374,977	45.76	51,901
1998	3,169,055.68	1,222,305	849,996	2,319,060	46.19	50,207
1999	2,446,099.42	917,777	638,226	1,807,873	46.63	38,771
2000	3,478,741.87	1,258,609	875,241	2,603,501	47.63	54,661
2001	1,788,885.37	627,899	436,643	1,352,242	48.07	28,131
2002	3,113,924.83	1,058,734	736,248	2,377,677	48.53	48,994
2003	2,130,695.41	695,459	483,625	1,647,070	49.53	33,254
2004	1,180,826.56	372,078	258,744	922,083	49.99	18,445

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2005	7,367,034.62	2,220,424	1,544,091	5,822,944	50.99	114,198
2006	1,884,870.57	546,235	379,854	1,505,017	51.46	29,246
2007	6,265,481.26	1,741,804	1,211,257	5,054,224	51.94	97,309
2008	8,378,286.42	2,212,705	1,538,724	6,839,562	52.94	129,195
2009	7,851,921.60	1,978,684	1,375,984	6,475,938	53.43	121,204
2010	5,154,879.50	1,235,625	859,258	4,295,622	53.92	79,667
2011	3,143,153.17	714,124	496,605	2,646,548	54.42	48,632
2012	2,043,306.15	435,224	302,656	1,740,650	55.42	31,408
2013	4,143,211.79	829,471	576,817	3,566,395	55.93	63,765
2014	12,085,120.84	2,262,335	1,573,237	10,511,884	56.44	186,249
2015	5,345,020.57	930,034	646,749	4,698,272	56.97	82,469
2016	5,939,504.73	953,884	663,335	5,276,170	57.49	91,775
2017	15,499,350.91	2,278,405	1,584,412	13,914,939	58.03	239,789
2018	2,820,212.96	375,652	261,230	2,558,983	58.57	43,691
2019	13,392,262.57	1,596,358	1,110,114	12,282,149	59.11	207,785
2020	3,497,016.10	367,187	255,343	3,241,673	59.67	54,327
2021	5,357,659.44	485,404	337,552	5,020,107	60.23	83,349
2022	4,634,586.09	354,546	246,553	4,388,033	60.36	72,698
2023	5,000,321.01	308,020	214,198	4,786,123	60.94	78,538
2024	9,625,053.19	453,340	315,254	9,309,799	60.69	153,399
2025	11,150,622.18	356,820	248,134	10,902,488	60.50	180,206
2026	7,815,933.92	128,963	89,681	7,726,253	59.61	129,613
2027	3,788,436.33	16,290	11,328	3,777,108	57.55	65,632
9999	21,607,950.33-	7,066,496-	4,914,068-	16,693,882-		356,151-
	259,890,456.23	84,992,554	59,104,148	200,786,308		4,283,621

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.9 1.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1912	7,419.42	7,419	7,419			
1916	1,708.78	1,709	1,709			
1917	10,281.95	10,282	10,282			
1921	3,433.61	3,434	3,434			
1924	2,497.63	2,498	2,498			
1925	119,480.19	119,480	119,480			
1926	122,584.31	122,584	122,584			
1927	26,288.09	26,288	26,288			
1928	18,205.30	18,203	12,289	5,916	0.01	5,916
1930	94,830.36	94,745	63,961	30,869	0.09	30,869
1931	62,750.03	62,650	42,294	20,456	0.15	20,456
1932	11,684.90	11,545	7,794	3,891	1.15	3,383
1933	3,378.29	3,334	2,251	1,127	1.24	909
1934	8,669.66	8,547	5,770	2,900	1.34	2,164
1935	56,776.01	55,890	37,730	19,046	1.46	13,045
1936	107,860.35	106,005	71,562	36,298	1.59	22,829
1937	62,178.87	60,997	41,178	21,001	1.74	12,070
1938	64,062.39	62,717	42,339	21,723	1.91	11,373
1939	89,725.61	87,644	59,167	30,559	2.09	14,622
1940	29,683.47	28,924	19,526	10,157	2.29	4,435
1941	5,280.49	5,132	3,465	1,815	2.50	726
1942	61,265.61	59,366	40,077	21,189	2.72	7,790
1943	2,071,453.41	2,001,024	1,350,854	720,599	2.96	243,446
1944	12,325.36	11,867	8,011	4,314	3.21	1,344
1945	10,687.30	10,253	6,922	3,765	3.47	1,085
1946	65,615.97	63,247	42,697	22,919	3.03	7,564
1947	52,069.58	49,987	33,745	18,325	3.33	5,503
1948	10,251.91	9,800	6,616	3,636	3.64	999
1949	7,951.50	7,567	5,108	2,844	3.97	716
1950	45,066.63	42,683	28,815	16,252	4.30	3,780
1951	23,745.82	22,559	15,229	8,517	4.00	2,129
1952	12,328.08	11,650	7,865	4,463	4.37	1,021
1953	603,126.13	566,818	382,648	220,478	4.74	46,514
1954	290,165.90	271,131	183,036	107,130	5.12	20,924
1955	122,165.89	114,347	77,194	44,972	4.92	9,141
1956	68,536.97	63,746	43,034	25,503	5.34	4,776
1957	34,726.87	32,331	21,826	12,901	5.19	2,486
1958	53,825.07	49,767	33,597	20,228	5.63	3,593
1961	78,437.58	71,959	48,578	29,860	5.94	5,027
1962	47,470.15	43,198	29,162	18,308	6.43	2,847
1963	45,709.85	41,541	28,044	17,666	6.42	2,752

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1965	60,583.02	54,464	36,768	23,815	6.97	3,417
1966	4,477,233.63	3,987,424	2,691,836	1,785,398	7.49	238,371
1968	34,747.92	30,752	20,760	13,988	7.67	1,824
1969	76,873.36	67,772	45,752	31,121	7.79	3,995
1970	144,982.60	126,439	85,357	59,626	8.36	7,132
1971	13,528.58	11,743	7,927	5,602	8.52	658
1972	1,023,775.62	884,030	596,792	426,984	8.69	49,135
1974	8,883.40	7,533	5,085	3,798	9.50	400
1975	592,706.49	499,296	337,066	255,640	9.73	26,273
1977	42,325.14	35,130	23,716	18,609	10.24	1,817
1979	34,110.25	27,834	18,790	15,320	10.82	1,416
1980	1,183,440.38	956,693	645,846	537,594	11.14	48,258
1983	803,941.88	626,110	422,675	381,267	12.50	30,501
1984	133,148.93	102,485	69,186	63,963	12.87	4,970
1985	763,969.43	580,770	392,067	371,902	13.25	28,068
1986	204,386.75	153,351	103,524	100,863	13.64	7,395
1987	235,353.23	174,161	117,573	117,780	14.05	8,383
1988	294,291.32	214,627	144,891	149,400	14.48	10,318
1989	21,340.67	15,327	10,347	10,994	14.91	737
1990	1,667,969.55	1,178,754	795,755	872,215	15.36	56,785
1992	570,990.30	387,702	261,730	309,260	16.55	18,686
1993	357,698.08	238,370	160,919	196,779	17.02	11,562
1994	239,645.58	156,584	105,707	133,939	17.51	7,649
1995	2,828,882.56	1,801,432	1,216,114	1,612,769	18.25	88,371
1996	171,302.11	106,738	72,057	99,245	18.75	5,293
1997	1,034,401.35	629,950	425,268	609,133	19.26	31,627
1998	488,699.35	289,115	195,176	293,523	20.02	14,661
1999	594,590.05	342,960	231,526	363,064	20.54	17,676
2000	572,993.30	320,246	216,192	356,801	21.31	16,743
2001	379,015.40	204,972	138,373	240,642	22.08	10,899
2002	745,940.74	391,619	264,375	481,566	22.62	21,289
2003	627,699.86	317,867	214,586	413,114	23.39	17,662
2004	601,704.18	293,391	198,063	403,641	24.17	16,700
2005	2,283,152.98	1,069,885	722,260	1,560,893	24.95	62,561
2006	170,942.66	76,822	51,861	119,082	25.73	4,628
2007	2,052,406.49	882,535	595,783	1,456,623	26.51	54,946
2008	2,385,073.39	978,834	660,793	1,724,280	27.30	63,160
2009	238,746.39	92,825	62,664	176,082	28.30	6,222
2010	783,231.82	288,934	195,054	588,178	29.08	20,226
2011	1,314,361.55	458,449	309,490	1,004,872	29.87	33,642
2012	96,965.97	31,708	21,405	75,561	30.87	2,448

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2013	1,061,651.69	325,502	219,740	841,912	31.66	26,592
2014	2,194,126.53	624,668	421,702	1,772,425	32.66	54,269
2015	5,518,736.55	1,456,946	983,558	4,535,179	33.45	135,581
2016	283,117.02	68,514	46,253	236,864	34.45	6,876
2017	406,371.52	89,402	60,354	346,018	35.45	9,761
2018	185,756.03	36,780	24,829	160,927	36.45	4,415
2019	153,154.22	26,955	18,197	134,957	37.45	3,604
2020	686,913.25	106,265	71,737	615,176	38.25	16,083
2021	448,215.72	59,433	40,122	408,094	39.25	10,397
2022	1,007,192.84	111,295	75,133	932,060	40.25	23,157
2023	923,444.93	81,633	55,109	868,336	41.25	21,051
2024	1,617,239.57	107,223	72,384	1,544,856	42.25	36,565
2025	1,685,589.28	74,503	50,296	1,635,293	43.25	37,810
2026	1,906,007.77	42,123	28,436	1,877,572	44.25	42,431
2027	930,211.76	5,116	3,454	926,758	45.00	20,595
9999	4,387,312.76-	2,174,326-	1,475,602-	2,911,711-		164,306-
	49,602,157.47	24,582,533	16,682,889	32,919,268		1,857,619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 3.75

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1931	10,084.38	10,084	10,084			
1932	11,211.00	11,211	11,211			
1933	1,157.00	1,157	1,157			
1934	5,593.14	5,593	5,593			
1935	43,471.92	43,472	43,472			
1936	97,516.37	97,516	97,516			
1937	43,969.37	43,969	43,969			
1938	49,527.62	49,528	49,528			
1939	40,079.54	40,080	40,080			
1940	14,484.54	14,485	14,485			
1941	2,977.45	2,977	2,977			
1942	35,884.11	35,884	35,884			
1943	2,681,174.70	2,681,175	2,681,175			
1944	12,035.25	12,035	12,035			
1945	9,883.91	9,884	9,884			
1946	41,722.50	41,722	41,722			
1947	33,752.47	33,752	33,752			
1948	2,883.04	2,883	2,883			
1949	3,140.75	3,136	2,314	827	0.12	827
1950	11,627.93	11,550	8,523	3,105	0.52	3,105
1951	6,404.14	6,327	4,669	1,735	0.92	1,735
1952	3,351.56	3,318	2,448	904	0.76	904
1953	453,658.76	446,491	329,463	124,196	1.19	104,366
1954	96,142.27	94,046	69,396	26,746	1.63	16,409
1955	36,429.82	35,672	26,322	10,108	1.53	6,607
1956	19,650.41	19,114	14,104	5,546	1.99	2,787
1957	161,062.92	155,587	114,807	46,256	2.46	18,803
1958	14,245.92	13,762	10,155	4,091	2.43	1,684
1961	10,615.34	10,159	7,496	3,119	2.97	1,050
1962	15,649.96	14,852	10,959	4,691	3.49	1,344
1963	7,038.40	6,667	4,920	2,118	3.57	593
1965	53,591.71	50,173	37,022	16,570	4.23	3,917
1966	8,823,991.30	8,235,431	6,076,877	2,747,114	4.36	630,072
1968	11,645.48	10,718	7,909	3,736	5.10	733
1969	7,887.07	7,228	5,333	2,554	5.29	483
1970	359,809.59	328,146	242,137	117,673	5.50	21,395
1971	9,742.84	8,839	6,522	3,221	5.73	562
1972	578,146.49	521,488	384,803	193,343	5.98	32,332
1973	2,200.98	1,973	1,456	745	6.24	119
1974	8,059.17	7,176	5,295	2,764	6.52	424
1975	1,619,022.31	1,431,216	1,056,086	562,936	6.82	82,542

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1976	52,346.22	45,918	33,883	18,463	7.14	2,586
1977	54,975.21	47,828	35,292	19,683	7.47	2,635
1978	31,761.76	27,236	20,097	11,665	8.14	1,433
1979	43,892.32	37,291	27,517	16,375	8.50	1,926
1980	778,787.22	655,194	483,464	295,323	8.87	33,295
1981	70,617.03	58,796	43,385	27,232	9.25	2,944
1982	58,190.81	47,920	35,360	22,831	9.64	2,368
1983	282,004.02	229,551	169,384	112,620	10.05	11,206
1984	246,076.85	197,870	146,007	100,070	10.48	9,549
1985	1,662,326.20	1,312,573	968,540	693,786	11.19	62,001
1986	222,889.19	173,631	128,121	94,768	11.63	8,149
1987	747,613.82	574,167	423,675	323,939	12.08	26,816
1988	324,389.38	245,433	181,104	143,285	12.55	11,417
1989	307,266.48	227,684	168,007	139,259	13.28	10,486
1990	3,418,087.95	2,491,444	1,838,422	1,579,666	13.76	114,801
1991	78,164.24	55,997	41,320	36,844	14.25	2,586
1992	454,051.03	317,836	234,529	219,522	15.00	14,635
1993	746,576.77	512,749	378,355	368,222	15.50	23,756
1994	247,543.75	165,830	122,365	125,179	16.26	7,699
1995	6,415,372.85	4,208,485	3,105,417	3,309,956	16.78	197,256
1996	128,373.89	81,980	60,493	67,881	17.54	3,870
1997	434,181.64	270,929	199,917	234,265	18.08	12,957
1998	398,430.58	242,644	179,046	219,385	18.62	11,782
1999	275,413.49	162,714	120,066	155,347	19.39	8,012
2000	1,032,626.41	591,075	436,151	596,475	20.17	29,572
2001	361,024.06	200,874	148,224	212,800	20.73	10,265
2002	475,921.40	255,808	188,759	287,162	21.51	13,350
2003	581,343.89	302,764	223,408	357,936	22.08	16,211
2004	948,001.71	475,328	350,742	597,260	22.87	26,115
2005	2,826,407.31	1,367,981	1,009,425	1,816,982	23.45	77,483
2006	998,500.87	463,404	341,943	656,558	24.25	27,075
2007	692,370.48	307,412	226,837	465,533	25.05	18,584
2008	2,554,725.14	1,087,291	802,306	1,752,419	25.64	68,347
2009	2,499,139.08	1,012,151	746,860	1,752,279	26.44	66,274
2010	959,858.83	368,778	272,119	687,740	27.25	25,238
2011	234,979.02	85,344	62,975	172,004	28.05	6,132
2012	244,065.13	83,836	61,862	182,203	28.67	6,355
2013	567,485.59	182,730	134,835	432,651	29.48	14,676
2014	644,205.22	193,455	142,749	501,456	30.29	16,555
2015	1,272,903.79	354,376	261,492	1,011,412	31.10	32,521
2016	680,818.87	174,494	128,758	552,061	31.92	17,295

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2017	2,245,670.49	527,733	389,411	1,856,259	32.55	57,028
2018	745,891.37	158,427	116,902	628,989	33.37	18,849
2019	408,232.69	77,401	57,114	351,119	34.19	10,270
2020	975,566.42	162,529	119,929	855,637	35.02	24,433
2021	986,004.44	141,393	104,333	881,671	35.84	24,600
2022	1,384,364.93	166,124	122,582	1,261,783	36.67	34,409
2023	2,690,297.63	260,421	192,163	2,498,135	37.32	66,938
2024	2,706,854.19	197,330	145,609	2,561,245	38.15	67,136
2025	3,977,098.06	194,878	143,799	3,833,299	38.82	98,745
2026	10,654,773.46	264,238	194,980	10,459,793	39.32	266,017
2027	6,170,784.56	38,876	28,687	6,142,098	39.43	155,772
9999	7,682,866.96-	3,374,084-	2,565,426-	5,117,441-		259,000-
	75,766,904.21	33,274,543	25,299,717	50,467,187		2,554,203

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.8 3.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1989	7,979.00	7,823	7,979			
1990	3,478.54	3,398	3,479			
1991	8,740.98	8,496	8,741			
1992	6,784.52	6,554	6,785			
1999	51,368.90	47,465	49,667	1,702	2.30	740
2001	7,764.93	7,066	7,394	371	2.57	144
2002	4,455.38	4,010	4,196	259	2.78	93
2004	2,628.68	2,316	2,423	206	3.11	66
2005	8,722.16	7,580	7,932	790	3.32	238
2006	15,631.29	13,393	14,014	1,617	3.51	461
2007	9,030.61	7,622	7,976	1,055	3.70	285
2008	29,418.95	24,427	25,560	3,859	3.88	995
2009	92,082.61	75,250	78,741	13,342	4.03	3,311
2010	29,477.55	23,653	24,750	4,728	4.19	1,128
2011	53,822.99	42,456	44,426	9,397	4.28	2,196
2013	26,874.75	20,355	21,299	5,576	4.48	1,245
2014	152,277.99	112,244	117,452	34,826	4.64	7,506
2015	112,570.79	80,376	84,106	28,465	4.81	5,918
2016	5,515.89	3,774	3,949	1,567	5.08	308
2018	1,269.20	771	807	462	5.81	80
2020	30,025.23	15,112	15,813	14,212	6.91	2,057
2021	21,591.05	9,548	9,991	11,600	7.57	1,532
2024	57,960.15	13,563	14,192	43,768	9.82	4,457
9999	14,726.81-	10,700-	11,186-	3,541-		652-
	724,745.33	526,552	550,486	174,259		32,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.4 4.43

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1970	30,360.76	30,361	30,361			
1991	227,265.28	211,084	227,265			
2009	14,938.00	10,164	14,829	109	8.46	13
	272,564.04	251,609	272,455	109		13

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 0.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2007	6,261.10	2,630	1,923	4,338	27.62	157
2009	92,112.20	35,316	25,820	66,292	28.95	2,290
2013	33,467.05	10,167	7,433	26,034	32.08	812
2017	1,547.02	342	250	1,297	35.25	37
2019	544,001.01	97,050	70,954	473,047	36.84	12,841
	677,388.38	145,505	106,380	571,008		16,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.4 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1968	43,537.43	43,411	35,759	7,778	0.17	7,778
1985	23,931.70	21,007	17,304	6,628	5.85	1,133
1986	78,755.03	68,454	56,388	22,367	6.17	3,625
1987	7,538.75	6,513	5,365	2,174	6.30	345
1989	24,959.60	21,056	17,345	7,615	7.05	1,080
1990	1,830.59	1,531	1,261	570	7.25	79
1992	111,067.53	90,576	74,611	36,457	7.92	4,603
1993	161,450.75	129,548	106,713	54,738	8.37	6,540
1994	15,602.60	12,357	10,179	5,424	8.67	626
1996	55,848.44	42,936	35,368	20,480	9.32	2,197
1997	42,929.52	32,584	26,841	16,089	9.53	1,688
1998	107,358.54	80,014	65,910	41,449	9.91	4,183
1999	535,319.69	392,711	323,490	211,830	10.17	20,829
2001	14,819.76	10,442	8,601	6,219	10.90	571
2002	60,786.29	41,943	34,550	26,236	11.23	2,336
2003	119,405.30	80,527	66,333	53,072	11.59	4,579
2004	164,629.92	108,294	89,205	75,425	11.97	6,301
2005	100,511.00	64,568	53,187	47,324	12.25	3,863
2006	40,675.72	25,455	20,968	19,708	12.56	1,569
2007	5,976.90	3,622	2,984	2,993	13.00	230
2008	918,606.85	539,314	444,251	474,356	13.36	35,506
2009	592,997.19	337,297	277,843	315,154	13.65	23,088
2010	520,149.47	284,730	234,542	285,607	14.06	20,313
2011	66,367.45	34,936	28,778	37,589	14.40	2,610
2012	41,542.94	20,938	17,247	24,296	14.76	1,646
2013	59,887.39	28,758	23,689	36,198	15.15	2,389
2014	1,677,270.11	763,158	628,640	1,048,630	15.57	67,349
2015	230,646.95	99,086	81,621	149,026	15.93	9,355
2016	614,555.78	247,420	203,808	410,748	16.32	25,168
2017	393,461.38	147,155	121,217	272,244	16.74	16,263
2018	469,352.88	161,786	133,269	336,084	17.11	19,643
2019	3,669,520.16	1,150,762	947,922	2,721,598	17.51	155,431
2020	645,615.09	181,224	149,280	496,335	17.94	27,666
2021	200,035.46	49,329	40,634	159,401	18.33	8,696
2022	2,626,111.15	552,796	455,357	2,170,754	18.75	115,774
2023	2,042,520.43	352,948	290,735	1,751,785	19.15	91,477
2024	1,052,785.16	139,915	115,253	937,532	19.57	47,907
2025	2,751,246.88	250,914	206,686	2,544,561	19.93	127,675

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
2026	360,011.44	16,921	13,939	346,072	20.28	17,065
2027	119,732.13	1,437	1,183	118,549	20.54	5,772
9999	66,626.22-	21,295-	17,541-	49,085-		2,871-
	20,702,725.13	6,617,078	5,450,715	15,252,010		892,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 4.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1951	869,028.06	869,028	869,028			
1957	9,841.23	9,841	9,841			
1963	77,378.12	75,769	52,418	24,960	1.36	18,353
1965	82,103.66	79,411	54,937	27,167	2.10	12,937
1967	159,748.96	153,359	106,096	53,653	2.50	21,461
1969	2,116.01	2,013	1,393	723	2.98	243
1973	934.98	873	604	331	3.80	87
1981	2,335,686.36	2,073,622	1,434,556	901,130	5.81	155,100
1984	577,017.16	498,716	345,018	231,999	6.75	34,370
1985	473,103.53	405,355	280,429	192,675	7.02	27,447
1986	714,890.40	606,727	419,741	295,149	7.31	40,376
1987	143,376.89	120,437	83,320	60,057	7.62	7,881
1988	803,720.20	670,785	464,057	339,663	7.73	43,941
1989	1,175,516.70	969,331	670,595	504,922	8.08	62,490
1990	2,516,545.54	2,048,468	1,417,155	1,099,391	8.45	130,105
1991	2,220,238.53	1,790,400	1,238,620	981,619	8.64	113,613
1992	797,780.53	633,837	438,496	359,285	9.05	39,700
1993	3,113,751.23	2,445,540	1,691,854	1,421,897	9.29	153,057
1994	58,236.15	44,970	31,111	27,125	9.74	2,785
1995	7,305.96	5,564	3,849	3,457	10.02	345
1996	78,290.66	58,734	40,633	37,658	10.32	3,649
1997	19,971.86	14,739	10,197	9,775	10.65	918
1998	3,723,812.92	2,688,965	1,860,258	1,863,555	11.16	166,985
1999	1,072,778.34	759,956	525,747	547,031	11.53	47,444
2000	5,173.73	3,590	2,484	2,690	11.91	226
2001	1,758,916.41	1,193,601	825,747	933,169	12.31	75,806
2002	619,740.95	410,578	284,043	335,698	12.74	26,350
2003	2,037,025.78	1,315,104	909,805	1,127,221	13.17	85,590
2004	696,637.40	439,021	303,720	392,917	13.50	29,105
2005	2,237,683.28	1,368,567	946,791	1,290,892	13.97	92,405
2006	691,002.47	409,212	283,098	407,904	14.46	28,209
2007	56,074.46	32,075	22,190	33,884	14.97	2,263
2008	933,875.01	514,565	355,982	577,893	15.48	37,332
2009	18,903,175.91	10,003,561	6,920,582	11,982,594	16.01	748,444
2010	21,338,710.76	10,810,191	7,478,618	13,860,093	16.56	836,962
2011	7,082,121.17	3,422,081	2,367,436	4,714,685	17.11	275,551
2012	4,792,712.70	2,199,855	1,521,886	3,270,827	17.68	185,002
2013	3,048,389.90	1,323,001	915,268	2,133,122	18.26	116,819
2014	8,801,285.00	3,592,685	2,485,462	6,315,823	18.85	335,057
2015	1,026,201.69	390,367	270,060	756,142	19.55	38,677
2016	540,948.41	191,009	132,142	408,806	20.15	20,288

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
2017	651,445.92	211,068	146,019	505,427	20.86	24,229
2018	4,753,330.11	1,398,905	967,779	3,785,551	21.58	175,419
2019	1,905,200.06	502,973	347,963	1,557,237	22.30	69,831
2020	8,553,773.25	1,993,885	1,379,393	7,174,380	23.03	311,523
2021	10,536,512.36	2,124,161	1,469,520	9,066,992	23.76	381,607
2022	11,385,788.79	1,924,198	1,331,183	10,054,606	24.59	408,890
2023	11,445,225.10	1,556,551	1,076,840	10,368,385	25.41	408,043
2024	4,163,228.27	427,147	295,505	3,867,723	26.24	147,398
2025	4,713,706.90	323,360	223,704	4,490,003	27.15	165,378
2026	3,361,450.74	115,634	79,997	3,281,454	28.07	116,903
2027	1,824,026.48	15,687	10,853	1,813,173	28.82	62,914
9999	2,200,080.47-	903,300-	628,664-	1,571,416-		87,084-
	156,696,456.52	64,335,772	44,775,359	111,921,098		6,202,424

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2008	294,411.86	118,589	107,420	186,992	28.17	6,638
2009	4,434,866.70	1,700,328	1,540,188	2,894,679	28.95	99,989
2010	1,187,964.50	432,181	391,478	796,486	29.73	26,791
2011	6,597.06	2,269	2,055	4,542	30.51	149
2012	1,684.33	546	495	1,189	31.30	38
2014	234,044.45	66,328	60,081	173,963	32.87	5,292
2015	4,256.52	1,119	1,014	3,243	33.66	96
2016	45,239.43	10,948	9,917	35,322	34.45	1,025
2021	1,641.43	222	201	1,440	38.44	37
2022	431,044.32	48,708	44,120	386,924	39.25	9,858
2025	13,045.20	603	546	12,499	41.29	303
9999	30,192.33-	10,806-	9,788-	20,404-		682-
	6,624,603.47	2,371,035	2,147,727	4,476,876		149,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.26

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1957	12,139.53	11,557	11,432	708	3.53	201
1975	4,177.28	3,584	3,545	632	8.61	73
1993	192,691.50	126,444	125,079	67,612	17.81	3,796
2004	1,695.94	807	798	898	25.31	35
2005	9,240.93	4,229	4,183	5,058	26.08	194
2006	201,117.58	88,271	87,318	113,800	26.85	4,238
2009	26,051.26	9,988	9,880	16,171	28.95	559
2010	27,827.93	10,124	10,015	17,813	29.73	599
2014	100,305.10	28,426	28,119	72,186	32.87	2,196
2017	18,433.32	4,074	4,030	14,403	35.25	409
2023	33,315.31	3,038	3,005	30,310	39.86	760
	626,995.68	290,542	287,404	339,592		13,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2010	273,149.74	209,424	229,030	44,120	5.17	8,534
2013	8,814.50	5,997	6,558	2,256	6.58	343
2022	91,911.93	25,184	27,542	64,370	13.25	4,858
2023	1,990,538.30	437,918	478,917	1,511,621	14.18	106,602
2024	272,366.55	45,022	49,237	223,130	15.15	14,728
2025	22,280.04	2,460	2,690	19,590	16.12	1,215
	2,659,061.06	726,005	793,974	1,865,087		136,280

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,529.23	3,353	2,848	681	1.00	681
2009	2,420.58	2,179	1,851	570	2.00	285
2010	3,743.66	3,182	2,703	1,041	3.00	347
2011	2,249.52	1,800	1,529	721	4.00	180
2012	17,467.11	13,100	11,126	6,341	5.00	1,268
2013	7,752.61	5,427	4,609	3,144	6.00	524
2014	34,888.89	22,678	19,261	15,628	7.00	2,233
2015	2,570.81	1,542	1,310	1,261	8.00	158
2017	3,926.80	1,963	1,667	2,260	10.00	226
2018	3,345.31	1,505	1,278	2,067	11.00	188
2019	5,966.69	2,387	2,027	3,940	12.00	328
2020	46,726.78	16,354	13,890	32,837	13.00	2,526
2021	363,920.82	109,176	92,728	271,193	14.00	19,371
2022	433,504.02	108,376	92,049	341,455	15.00	22,764
2023	1,034,878.53	206,976	175,795	859,084	16.00	53,693
2024	1,246,570.39	186,986	158,816	1,087,754	17.00	63,986
2025	421,234.86	42,123	35,777	385,458	18.00	21,414
	3,634,696.61	729,107	619,264	3,015,433		190,172

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9 5.23

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1986	6,625.93	6,626	6,626			
1987	468.88	469	469			
1990	30,431.59	30,432	30,432			
1991	21,931.10	21,931	21,931			
2000	5,861.06	5,776	5,487	374	0.40	374
2001	22,361.85	21,919	20,822	1,540	0.53	1,540
2002	5,389.24	5,255	4,992	397	0.64	397
2005	3,310.52	3,146	2,989	322	1.15	280
2006	73,113.90	68,786	65,344	7,770	1.32	5,886
2011	149,228.96	131,083	124,523	24,706	2.21	11,179
2012	73,865.31	64,041	60,836	13,029	2.30	5,665
2013	62,726.96	53,481	50,804	11,923	2.42	4,927
2014	3,075.33	2,559	2,431	644	2.62	246
2016	2,423.80	1,845	1,753	671	3.45	194
2017	8,526.46	6,054	5,751	2,775	4.08	680
2018	927,895.26	605,452	575,151	352,744	4.79	73,642
2019	299,081.56	176,578	167,741	131,341	5.55	23,665
2020	26,190.18	13,695	13,010	13,180	6.39	2,063
2022	1,422,366.36	538,366	511,423	910,943	8.21	110,955
2023	1,165,809.58	353,473	335,783	830,027	9.19	90,318
2024	422,529.36	96,083	91,274	331,255	10.19	32,508
2025	3,630.70	550	522	3,109	11.19	278
2026	266,576.00	20,206	19,195	247,381	12.19	20,294
2027	77,983.00	1,482	1,408	76,575	12.94	5,918
	5,081,402.89	2,229,288	2,120,697	2,960,706		391,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.69

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	58,391.33	35,035	34,158	24,233	10.00	2,423
2017	2,199.71	880	858	1,342	15.00	89
2018	46,760.40	16,834	16,413	30,347	16.00	1,897
	107,351.44	52,749	51,429	55,922		4,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 4.11

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	5,060.13	5,060	5,060			
2008	3,376.47	3,208	2,868	508	1.00	508
2009	1,878.54	1,691	1,512	367	2.00	184
2010	61,467.53	52,247	46,714	14,754	3.00	4,918
2011	5,873.00	4,698	4,200	1,673	4.00	418
2012	58,472.38	43,854	39,210	19,262	5.00	3,852
2013	28,453.57	19,917	17,808	10,646	6.00	1,774
2014	40,133.99	26,087	23,324	16,810	7.00	2,401
2015	62,657.78	37,595	33,614	29,044	8.00	3,630
2016	105,803.20	58,192	52,029	53,774	9.00	5,975
2017	7,458.66	3,729	3,334	4,125	10.00	412
2018	94,551.82	42,548	38,042	56,510	11.00	5,137
2019	14,014.13	5,606	5,012	9,002	12.00	750
2020	193,729.12	67,805	60,624	133,105	13.00	10,239
2021	102,950.07	30,885	27,614	75,336	14.00	5,381
2022	294,370.30	73,593	65,800	228,570	15.00	15,238
2023	73,621.82	14,724	13,165	60,457	16.00	3,779
2024	244,504.19	36,676	32,792	211,712	17.00	12,454
2025	104,818.98	10,482	9,372	95,447	18.00	5,303
2026	276,359.33	13,818	12,355	264,004	19.00	13,895
2027	94,183.74	1,177	1,052	93,132	19.75	4,716
	1,873,738.75	553,592	495,501	1,378,238		100,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 5.39

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	13,442.75	13,443	13,443			
2013	5,917.50	5,523	4,029	1,888	1.00	1,888
2014	112,033.68	97,096	70,827	41,207	2.00	20,604
2015	43,434.75	34,748	25,347	18,088	3.00	6,029
2016	123,948.53	90,895	66,303	57,646	4.00	14,412
2017	48,566.17	32,378	23,618	24,948	5.00	4,990
2018	43,803.48	26,282	19,171	24,632	6.00	4,105
2019	57,097.59	30,452	22,213	34,885	7.00	4,984
2020	31,699.05	14,793	10,791	20,908	8.00	2,614
2021	17,137.92	6,855	5,000	12,138	9.00	1,349
2022	37,565.86	12,522	9,134	28,432	10.00	2,843
2023	141,384.27	37,703	27,503	113,881	11.00	10,353
2024	60,940.48	12,188	8,891	52,049	12.00	4,337
2025	82,633.44	11,018	8,037	74,596	13.00	5,738
2026	84,549.19	5,637	4,112	80,437	14.00	5,746
2027	28,258.40	471	344	27,914	14.75	1,892
	932,413.06	432,004	318,763	613,650		91,884

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 9.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2011	345,636.00	227,843	282,838	62,798	8.27	7,593
2015	3,257.24	1,743	2,164	1,093	10.42	105
2018	19,634.12	8,376	10,398	9,236	12.10	763
2022	64,677.17	16,784	20,835	43,842	14.27	3,072
2023	3,895.80	831	1,031	2,865	14.76	194
9999	10,000.00-	5,847-	7,258-	2,742-		268-
	427,100.33	249,730	310,008	117,092		11,459

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 2.68

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	3,344.78	3,345	3,345			
2013	263,689.84	246,110	235,866	27,824	1.00	27,824
2014	90,114.51	78,100	74,849	15,266	2.00	7,633
2015	13,210.61	10,568	10,128	3,083	3.00	1,028
2016	172,002.57	126,135	120,885	51,118	4.00	12,780
2017	13,811.63	9,208	8,825	4,987	5.00	997
2018	12,412.19	7,447	7,137	5,275	6.00	879
2019	17,265.35	9,208	8,825	8,440	7.00	1,206
2020	674,118.01	314,591	301,496	372,622	8.00	46,578
2021	39,621.14	15,848	15,188	24,433	9.00	2,715
2022	853,131.92	284,374	272,537	580,595	10.00	58,060
2023	1,241,952.60	331,191	317,406	924,547	11.00	84,050
2024	559,710.51	111,942	107,283	452,428	12.00	37,702
2025	140,418.01	18,722	17,942	122,476	13.00	9,421
2026	125,000.00	8,334	7,987	117,013	14.00	8,358
2027	56,881.00	948	909	55,972	14.75	3,795
	4,276,684.67	1,576,071	1,510,608	2,766,077		303,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 7.09

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	13,823.71	13,824	13,824			
2013	16,427.62	15,332	16,428			
2014	2,202.56	1,909	2,203			
2015	4,104.14	3,283	3,835	269	3.00	90
2017	28,080.87	18,721	21,870	6,211	5.00	1,242
2018	33,269.93	19,962	23,320	9,950	6.00	1,658
2019	123,994.70	66,130	77,255	46,740	7.00	6,677
2020	130,423.87	60,865	71,104	59,320	8.00	7,415
2021	191,683.21	76,673	89,571	102,112	9.00	11,346
2022	815,827.74	271,940	317,686	498,142	10.00	49,814
2024	503,390.50	100,678	117,614	385,776	12.00	32,148
2025	9,717.31	1,296	1,514	8,203	13.00	631
2026	39,479.90	2,632	3,075	36,405	14.00	2,600
2027	13,454.82	224	262	13,193	14.75	894
9999	29,000.00-	9,840-	11,438-	17,562-		1,724-
	1,896,880.88	643,629	748,123	1,148,758		112,791

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 5.95

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

ACCOUNT 398.00 OTHER TANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	14,231.50	4,554	6,851	7,380	17.00	434
2026	2,500,868.98	100,035	150,489	2,350,380	24.00	97,932
	2,515,100.48	104,589	157,340	2,357,760		98,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.91

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	15,702.45			
354.30	26,680.07	65,248.65		65,248.65-
354.40	199,172.52	5,052.37		5,052.37-
354.70	28,082.13	34,027.64		34,027.64-
355.00	96,801.74	333.24		333.24-
360.10	325,168.00	169,252.01		169,252.01-
361.10	599,713.73	251,743.85		251,743.85-
361.20	26,444.42	58,813.67		58,813.67-
363.00	61,602.50	91,479.25		91,479.25-
364.00	9,014.72			
371.00	187,895.88	53,057.74		53,057.74-
380.00	631,925.26	336,246.38		336,246.38-
390.00		3,738.83		3,738.83-
391.00			27,472.80	27,472.80
393.00	16,369.00	855.08		855.08-
394.00	54,586.97	2,855.31		2,855.31-
395.00		645.90		645.90-
396.00	239,917.65	2,348.88		2,348.88-
397.00	86,974.00	5,312.99		5,312.99-
	2,606,051.04	1,081,011.79	27,472.80	1,053,538.99-
2023 TRANSACTION YEAR				
354.20	35,075.68	39,512.59		39,512.59-
354.30	35,427.33	3,302.68		3,302.68-
354.40	73,609.96	79,825.08		79,825.08-
354.70	52,623.42	18,885.97		18,885.97-
355.00	12,583.74			
360.10	24,103.95	154,705.56		154,705.56-
361.10	436,647.10	252,567.65	1,568.86	250,998.79-
361.20	18,524.95	15,746.08		15,746.08-
363.00	108,669.33	45,889.33		45,889.33-
371.00	123,278.47	93,374.30		93,374.30-
380.00	303,049.40	334,737.99		334,737.99-
381.00	1,880.11	162.32		162.32-
382.00	9,784.44	1,669.09		1,669.09-
390.00		1,272.03		1,272.03-
393.00		292.53		292.53-
394.00	26,821.81	375.56		375.56-
396.00	7,651.73	16,098.19		16,098.19-
	1,269,731.42	1,058,416.95	1,568.86	1,056,848.09-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	24,432.87	125,446.74		125,446.74-
354.30	180,398.23	17,924.28		17,924.28-
354.40	886,316.99	7,466.40		7,466.40-
354.70		11,514.06		11,514.06-
355.00	15,128.76			
360.10	656,422.91	236,691.82		236,691.82-
361.10	620,072.10	569,301.62	2,680.84	566,620.78-
361.20	134,904.54	91,243.10	207.28	91,035.82-
363.00	192,118.28	201,813.99		201,813.99-
371.00	91,645.56	23,302.52		23,302.52-
380.00	366,272.15	265,587.38		265,587.38-
390.00	217,534.25	11,158.89		11,158.89-
393.00		4,663.29		4,663.29-
394.00	35,858.04	1,358.84		1,358.84-
395.00		4,172.24		4,172.24-
396.00	521,967.22	4,918.84		4,918.84-
397.00		5,740.67		5,740.67-
	3,943,071.90	1,582,304.68	2,888.12	1,579,416.56-
2025 TRANSACTION YEAR				
354.20	25,785.64	27,664.01		27,664.01-
354.30	29,218.18	85,360.51		85,360.51-
354.40	183,715.29	86,503.00		86,503.00-
354.70	12,793.06	20,709.41		20,709.41-
355.00	46,021.82	7,009.96		7,009.96-
360.10	132,213.74	119,413.87		119,413.87-
361.10	1,006,385.86	457,720.18	2,187.00	455,533.18-
361.20	143,283.44	110,060.41	164.00	109,896.41-
363.00	342,526.30	116,258.63		116,258.63-
371.00	31,478.01	61,361.43		61,361.43-
380.00	87,911.07	120,633.58	2,822.00	117,811.58-
390.00	28,196.47	7,555.55-		7,555.55
393.00	14,720.22	324.25		324.25-
394.00	45,177.84	7,022.31		7,022.31-
396.00	7,901.65	4,362.73-		4,362.73
397.00	5,245.83	81.73		81.73-
	2,142,574.42	1,208,205.00	5,173.00	1,203,032.00-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SSS GENERAL OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
354.20	49,121.78	11,297.50		11,297.50-
354.70	29,699.52	36,234.00		36,234.00-
355.00	360.00	72.00		72.00-
360.10	1,023,354.72	603,779.50		603,779.50-
361.10	616,532.15	357,589.50		357,589.50-
361.20	207,249.88	157,510.50		157,510.50-
363.00	1,703,896.26	988,260.00		988,260.00-
371.00	44,975.37	31,482.50		31,482.50-
380.00	115,989.10	39,436.00		39,436.00-
393.00	31,301.47	24,690.50		24,690.50-
394.00	9,105.03	421.50		421.50-
396.00		319.00		319.00-
397.00	4,471.64	1,785.00	74.50	1,710.50-
	3,836,056.92	2,252,877.50	74.50	2,252,803.00-
TOTAL	13,797,485.70	7,182,815.92	37,177.28	7,145,638.64-

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PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-G, 11-H, 11-I
DEPRECIATION STUDY

BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

EXHIBIT NO. 11-G - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2025

Exhibit No. 11-G
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-G
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage, by account, based on the five-year period, 2020 through 2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT									
354.30 STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40 STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	7,450,764.72								7,450,764.72
355.00 POWER GENERATING EQUIPMENT	1,312,066.33								1,312,066.33
360.10 COLLECTION SEWERS - FORCE MAINS	8,434,799.73								8,434,799.73
361.10 COLLECTION SEWERS - GRAVITY MAINS	85,669,774.43								85,669,774.43
361.20 MANHOLES	12,203,899.38								12,203,899.38
363.00 SERVICES	11,834,904.67								11,834,904.67
364.00 FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00 PUMPING EQUIPMENT	6,701,216.07								6,701,216.07
380.00 TREATMENT EQUIPMENT	25,360,724.49								25,360,724.49
382.00 OUTFALL SEWER LINES	73,525.14								73,525.14
390.00 OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00 TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	305,790.52								305,790.52
395.00 POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00 COMMUNICATION EQUIPMENT	938,448.15								938,448.15
397.00 MISCELLANEOUS EQUIPMENT	76,253.36								76,253.36
TOTAL DEPRECIABLE PLANT	**216,442,587.44**		**-**		**-**		**-**		**216,442,587.44**
TOTAL NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30 LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40 LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT	**13,283,699.60**		**-**		**-**		**-**		**13,283,699.60**
TOTAL PLANT	**229,726,287.04**		**-**		**-**		**-**		**229,726,287.04**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	460,605	36,507,520	1,192,561	3.23	30.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	(2,295)	17,270,731	751,849	4.35	23.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	55-S0	7,450,764.72	179,250	7,271,515	243,822	3.27	29.8
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	22,501	1,289,566	72,468	5.52	17.8
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,434,799.73	(88,749)	8,523,548	220,423	2.61	38.7
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	85,669,774.43	919,488	84,750,286	2,806,043	3.28	30.2
361.20	MANHOLES	50-S2.5	12,203,899.38	266,876	11,937,024	1,187,438	9.73	10.1
363.00	SERVICES	47-R3	11,834,904.67	202,376	11,632,529	1,368,526	11.56	8.5
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	12,430	225,188	74,848	31.50	3.0
371.00	PUMPING EQUIPMENT	30-S0.5	6,701,216.07	227,519	6,473,697	561,629	8.38	11.5
380.00	TREATMENT EQUIPMENT	35-S1.5	25,360,724.49	654,380	24,706,344	2,110,499	8.32	11.7
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	1,192	72,333	12,493	16.99	5.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	3,178	277,326	14,913	5.32	18.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	32,134	641,816	97,087	14.41	6.6
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	305,790.52	3,279	302,512	15,149	4.95	20.0
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	28,767	623,021	60,589	9.30	10.3
396.00	COMMUNICATION EQUIPMENT	15-SQ	938,448.15	(36,581)	975,030	79,740	8.50	12.2
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	76,253.36	2,041	74,212	5,301	6.95	14.0
	TOTAL DEPRECIABLE PLANT		**216,442,587.44**	**2,888,390**	**213,554,198**	**10,875,378**	**5.02**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**637**		
	TOTAL UTILITY PLANT		**229,726,287.04**	**2,888,390**	**213,554,198**	**10,876,015**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. CALCULATION OF NET SALVAGE ACCRUAL FOR THE YEAR 2025

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	- (3) +	(4)	- (5) +	(6)	- (7) +	(8)	- (9) +	(10)	- (11) =	(12)*	(13)=(12)/5
354.30											0	0
354.40											0	0
354.70											0	0
355.00											0	0
360.10										2,537	(2,537)	(507)
361.10											0	0
361.20											0	0
363.00											0	0
364.00											0	0
371.00											0	0
380.00										500	(500)	(100)
382.00											0	0
390.00										148	(148)	(30)
391.00											0	0
393.00											0	0
395.00											0	0
396.00											0	0
397.00											0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,184**	**(3,184)**	**(637)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,804,675	69,394	3,735,281	3,735,281	1.7
1930	488,889	488,889		3,735,281	1.7
1935	4,727,156	603,930	4,123,226	7,858,507	3.7
1945	2,367,171	496,020	1,871,151	9,729,658	4.6
1954	1,429,454	3,825	1,425,629	11,155,287	5.2
1955	4,600,379	57,660-	4,658,039	15,813,326	7.4
1960	6,663,696	54,575-	6,718,271	22,531,597	10.6
1963	1,143,300	17,670	1,125,630	23,657,227	11.1
1964	3,784,138	184,314	3,599,824	27,257,051	12.8
1965	2,255,028	1,429	2,253,599	29,510,650	13.8
1966	366,274	18,708	347,566	29,858,216	14.0
1967	489,693	6,405	483,288	30,341,504	14.2
1969	159,944	15,366-	175,310	30,516,814	14.3
1970	2,198,922	9,652	2,189,270	32,706,084	15.3
1972	346,528	5,295	341,233	33,047,317	15.5
1973	95,726	534	95,192	33,142,509	15.5
1974	3,493	42	3,451	33,145,960	15.5
1979	18,367,044	209,211	18,157,833	51,303,793	24.0
1980	38,110,340	322,888-	38,433,228	89,737,021	42.0
1981	1,896,816	50,465	1,846,351	91,583,372	42.9
1982	21,205,653	395,489	20,810,164	112,393,536	52.6
1985	86,357	1,220	85,137	112,478,673	52.7
1986	105,045	569	104,476	112,583,149	52.7
1991	366,352	9,747	356,605	112,939,754	52.9
1992	414,863	9,959	404,904	113,344,658	53.1
1993	3,755,031	89,621	3,665,410	117,010,068	54.8
1994	833,829	6,182-	840,011	117,850,079	55.2
1995	91,800	10-	91,810	117,941,889	55.2
1997	280,386	5,368	275,018	118,216,907	55.4
1998	545,787	19,111	526,676	118,743,583	55.6
1999	1,298,534	30,787	1,267,747	120,011,330	56.2
2000	1,042,788	17,072	1,025,716	121,037,046	56.7
2001	470,472	3,909	466,563	121,503,609	56.9
2002	1,202,952	33,127-	1,236,079	122,739,688	57.5
2003	1,284,428	20,007	1,264,421	124,004,109	58.1
2004	1,140,111	7,847	1,132,264	125,136,373	58.6
2005	443,764	484-	444,248	125,580,621	58.8
2006	379,925	945-	380,870	125,961,491	59.0
2007	5,971,858	20,002	5,951,856	131,913,347	61.8
2008	234,708	1,268-	235,976	132,149,323	61.9
2009	440,700	816-	441,516	132,590,839	62.1
2010	1,021,366	8,248	1,013,118	133,603,957	62.6
2011	3,823,144	65,961	3,757,183	137,361,140	64.3
2012	6,812,979	61,688-	6,874,667	144,235,807	67.5

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,193,999	318,071	30,875,928	175,111,735	82.0
2014	16,845,998	148,742	16,697,256	191,808,991	89.8
2015	231,779	4,913	226,866	192,035,857	89.9
2016	1,950,052	11,013	1,939,039	193,974,896	90.8
2017	185,527	1,916	183,611	194,158,507	90.9
2018	1,945,999	12,293	1,933,706	196,092,213	91.8
2019	8,005,557	73,288	7,932,269	204,024,482	95.5
2020	505,045	2,868	502,177	204,526,659	95.8
2021	2,933,500	7,129-	2,940,629	207,467,288	97.1
2022	1,177,833	3,651	1,174,182	208,641,470	97.7
2023	1,010,073	1,916-	1,011,989	209,653,459	98.2
2024	2,637,894	4,989	2,632,905	212,286,364	99.4
2025	1,267,836	1-	1,267,837	213,554,201	100.0
SUBTOTAL	216,442,590	2,888,389	213,554,201		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	229,726,290	2,888,389	226,837,901		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	546,522	21,767	678,184	17.12	39,614
1969	27,685.26	20,620	821	26,864	19.19	1,400
1972	5,390.11	3,914	156	5,234	19.99	262
1979	312,467.50	209,853	8,358	304,110	22.49	13,522
1980	1,925,421.49	1,282,331	51,072	1,874,349	22.57	83,046
1981	1,006,124.74	659,615	26,271	979,854	23.11	42,400
1992	367,539.24	203,764	8,115	359,424	26.52	13,553
1999	101,094.83	48,101	1,916	99,179	28.64	3,463
2005	55,968.06	22,275	887	55,081	30.25	1,821
2010	464,545.22	149,816	5,967	458,578	31.51	14,553
2012	94,838.48	27,370	1,090	93,748	32.05	2,925
2013	22,305,947.27	6,049,373	240,932	22,065,015	32.25	684,187
2014	8,206,912.04	2,076,349	82,696	8,124,216	32.48	250,130
2016	592,801.05	126,978	5,057	587,744	33.02	17,800
2018	792,190.90	137,524	5,477	786,714	33.32	23,611
2023	9,247.84	579	23	9,225	33.72	274
	36,968,125.38	11,564,984	460,605	36,507,520		1,192,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 3.23

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	417,857	90-	535,255	17.12	31,265
1965	1,945,016.40	1,505,443	324-	1,945,340	17.52	111,035
1982	12,187,003.00	7,913,021	1,702-	12,188,705	23.23	524,697
1993	445,465.16	242,333	52-	445,517	26.82	16,611
1994	220,388.44	117,511	25-	220,413	27.14	8,121
1995	91,800.02	47,920	10-	91,810	27.47	3,342
2007	156,375.15	57,702	13-	156,388	30.78	5,081
2011	840,813.68	256,616	55-	840,869	31.87	26,384
2016	14,574.90	3,122	1-	14,576	33.02	441
2017	164,519.97	31,983	7-	164,527	33.15	4,963
2019	360,662.79	54,965	12-	360,675	33.37	10,808
2022	54,845.32	4,492	1-	54,846	33.63	1,631
2023	236,710.97	14,818	3-	236,714	33.72	7,020
2024	9,360.58	271		9,361	33.48	280
2025	5,735.27		0	5,735	33.67	170
	17,268,436.26	10,668,054	2,295-	17,270,731		751,849

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 4.35

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1966	150,591.59	115,504	8,306	142,286	17.92	7,940
1982	1,253,489.09	813,890	58,525	1,194,964	23.23	51,441
2003	636,629.39	270,313	19,438	617,191	29.81	20,704
2011	1,032,003.27	314,967	22,649	1,009,354	31.87	31,671
2012	725,865.41	209,485	15,063	710,802	32.05	22,178
2013	2,180,370.70	591,317	42,520	2,137,851	32.25	66,290
2015	123,582.58	28,918	2,079	121,504	32.74	3,711
2016	138,263.75	29,616	2,130	136,134	33.02	4,123
2020	9,183.01	1,189	86	9,097	33.61	271
2021	1,056,667.93	112,429	8,084	1,048,584	33.59	31,217
2023	54,982.48	3,442	248	54,734	33.72	1,623
2024	58,586.85	1,699	122	58,465	33.48	1,746
2025	30,548.67		0	30,549	33.67	907
	7,450,764.72	2,492,769	179,250	7,271,515		243,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 3.27

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,217	397	15,385	14.16	1,087
2000	52,360.25	33,118	1,286	51,074	14.53	3,515
2001	346,845.16	213,934	8,304	338,541	14.91	22,706
2005	41,623.25	22,893	889	40,734	16.36	2,490
2010	15,509.83	7,003	272	15,238	18.22	836
2013	621,166.53	237,783	9,230	611,937	19.35	31,625
2014	40,215.83	14,377	558	39,658	19.77	2,006
2016	74,060.67	22,529	875	73,186	20.59	3,554
2018	28,901.95	7,121	276	28,626	21.41	1,337
2021	63,989.80	9,624	374	63,616	22.60	2,815
2023	11,610.76	1,024	40	11,571	23.26	497
	1,312,066.33	579,623	22,501	1,289,566		72,468

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 5.52

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	18,121.74	13,486	363-	18,485	20.97	881
1969	43,735.32	30,615	825-	44,560	24.00	1,857
1979	1,160,481.90	699,306	18,847-	1,179,329	30.34	38,870
1980	3,297,197.01	1,958,535	52,784-	3,349,981	30.76	108,907
2005	120,689.76	35,000	943-	121,633	48.97	2,484
2010	48,159.59	10,619	286-	48,446	53.03	914
2013	2,816,323.60	503,559	13,571-	2,829,895	55.11	51,350
2016	85,454.40	11,536	311-	85,765	57.67	1,487
2018	197,446.89	20,870	563-	198,010	59.23	3,343
2023	76,315.55	2,663	72-	76,388	62.26	1,227
2024	435,613.23	6,839	184-	435,797	62.69	6,952
2025	135,260.74		0	135,260	62.89	2,151
	8,434,799.73	3,293,028	88,749-	8,523,548		220,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 2.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,670,809.29	3,275,830	65,114	3,605,695	11.70	308,179
1935	4,054,172.45	3,502,805	69,626	3,984,546	14.17	281,196
1945	1,720,470.53	1,417,668	28,179	1,692,292	17.09	99,022
1954	1,192,673.98	914,542	18,178	1,174,496	21.59	54,400
1955	3,541,248.55	2,701,973	53,707	3,487,542	21.74	160,421
1960	5,245,097.78	3,818,431	75,899	5,169,199	24.29	212,812
1963	1,034,101.25	730,903	14,528	1,019,573	25.72	39,641
1964	2,087,631.13	1,451,739	28,856	2,058,775	26.72	77,050
1965	194,818.08	134,424	2,672	192,146	26.96	7,127
1967	445,174.85	299,514	5,953	439,222	28.21	15,570
1970	1,798,298.73	1,167,096	23,199	1,775,100	29.75	59,667
1972	271,964.18	171,528	3,409	268,555	31.03	8,655
1973	77,978.53	48,659	967	77,012	31.33	2,458
1974	3,493.19	2,138	42	3,451	32.33	107
1979	14,537,300.66	8,225,205	163,494	14,373,807	35.30	407,190
1980	24,752,207.00	13,811,732	274,539	24,477,668	35.65	686,611
1985	52,022.95	26,428	525	51,498	38.74	1,329
1986	92,289.52	45,711	909	91,381	39.74	2,299
1991	110,641.44	48,904	972	109,669	42.92	2,555
1993	844,291.83	353,927	7,035	837,257	44.34	18,883
1994	470,328.99	192,459	3,826	466,503	44.76	10,422
1997	196,094.90	73,575	1,462	194,633	46.63	4,174
1999	76,270.45	26,771	532	75,738	48.07	1,576
2000	296,086.72	100,669	2,001	294,086	48.53	6,060
2001	37,633.99	12,284	244	37,390	49.53	755
2002	705,945.41	222,443	4,422	701,523	49.99	14,033
2003	94,266.29	28,412	565	93,701	50.99	1,838
2004	360,348.06	104,429	2,076	358,272	51.46	6,962
2005	111,394.94	30,968	616	110,779	51.94	2,133
2006	283,846.47	74,964	1,490	282,356	52.94	5,334
2007	5,704,200.28	1,437,458	28,572	5,675,628	53.43	106,225
2008	119,976.66	28,758	572	119,405	53.92	2,214
2009	235,121.28	53,420	1,062	234,059	54.42	4,301
2010	245,614.00	52,316	1,040	244,574	55.42	4,413
2011	17,434.94	3,490	69	17,366	55.93	310
2012	3,758,914.22	703,669	13,987	3,744,927	56.44	66,352
2013	391,862.47	68,184	1,355	390,507	56.97	6,855
2014	4,329,447.37	695,309	13,820	4,315,627	57.49	75,067
2015	19,809.14	2,912	58	19,751	58.03	340
2016	567,236.31	75,556	1,502	565,734	58.57	9,659
2018	466,259.88	48,957	973	465,287	59.67	7,798

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,400.85	10,274	204	113,197	60.23	1,879
2020	192,829.08	14,751	293	192,536	60.36	3,190
2021	285,118.60	17,563	349	284,770	60.94	4,673
2022	351,246.78	16,544	329	350,918	60.69	5,782
2023	276,325.50	9,892	197	276,128	60.64	4,554
2024	211,272.84	3,486	69	211,204	59.61	3,543
2025	24,802.09		0	24,802	57.80	429
	85,669,774.43	46,258,670	919,488	84,750,286		2,806,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.2 3.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,865.67	133,745	4,280	129,586	0.09	129,586
1935	143,174.69	140,454	4,495	138,680	1.74	79,701
1945	184,529.24	177,148	5,670	178,859	3.33	53,711
1954	139,704.99	129,940	4,159	135,546	5.34	25,383
1955	407,033.51	378,948	12,128	394,906	5.19	76,090
1960	620,219.48	564,400	18,063	602,156	6.43	93,648
1963	109,198.31	98,169	3,142	106,056	6.97	15,216
1964	318,195.84	283,385	9,070	309,126	7.49	41,272
1965	26,029.80	23,114	740	25,290	7.57	3,341
1967	40,650.83	35,838	1,147	39,504	7.79	5,071
1970	280,225.51	241,975	7,744	272,482	8.69	31,356
1972	6,428.29	5,451	174	6,254	9.50	658
1973	13,198.58	11,118	356	12,843	9.73	1,320
1979	2,334,731.47	1,868,719	59,807	2,274,924	11.47	198,337
1980	3,845,310.99	3,028,182	96,915	3,748,396	12.14	308,764
1985	33,655.06	24,905	797	32,858	14.05	2,339
1986	9,041.14	6,594	211	8,830	14.48	610
1991	15,507.95	10,334	331	15,177	17.02	892
1993	123,678.41	78,758	2,521	121,157	18.25	6,639
1994	54,667.75	34,063	1,090	53,578	18.75	2,857
1997	33,687.94	19,431	622	33,066	20.54	1,610
1999	14,806.12	8,007	256	14,550	22.08	659
2000	45,582.44	23,931	766	44,816	22.62	1,981
2001	30,843.97	15,619	500	30,344	23.39	1,297
2002	99,256.16	48,397	1,549	97,707	24.17	4,042
2003	478,019.08	224,000	7,169	470,850	24.95	18,872
2004	701,321.96	315,174	10,086	691,236	25.73	26,865
2005	38,617.68	16,606	531	38,087	26.51	1,437
2006	57,803.90	23,723	759	57,045	27.30	2,090
2007	3,028.12	1,177	38	2,990	28.30	106
2008	78,067.79	28,799	922	77,146	29.08	2,653
2009	11,484.87	4,006	128	11,357	29.87	380
2010	56,286.57	18,406	589	55,698	30.87	1,804
2011	336,348.58	103,124	3,300	333,049	31.66	10,520
2012	485,107.87	138,110	4,421	480,687	32.66	14,718
2014	13,493.59	3,265	104	13,390	34.45	389
2016	103,973.56	20,587	659	103,315	36.45	2,834
2018	62,427.36	9,658	309	62,118	38.25	1,624
2019	62,386.02	8,272	265	62,121	39.25	1,583
2020	16,501.98	1,823	58	16,444	40.25	409
2021	140,858.75	12,452	399	140,460	41.25	3,405

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	14,527	465	218,649	42.25	5,175
2023	49,274.81	2,449	78	49,197	43.00	1,144
2024	88,498.50	1,956	63	88,436	44.25	1,999
2025	138,059.82		0	138,060	45.25	3,051
	12,203,899.38	8,338,739	266,876	11,937,024		1,187,438

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 9.73

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	488,889.07	488,889	488,889			
1935	529,809.03	529,809	529,809			
1945	462,171.02	462,171	462,171			
1954	97,074.56	94,424	18,512-	115,587	1.99	58,084
1955	652,096.94	629,926	123,495-	775,592	2.46	315,281
1960	798,378.67	757,661	148,537-	946,916	3.49	271,323
1965	15,638.55	14,544	2,851-	18,490	4.52	4,091
1967	3,867.13	3,544	695-	4,562	5.29	862
1969	86,681.44	78,637	15,417-	102,098	5.73	17,818
1970	120,397.57	108,599	21,291-	141,689	5.98	23,694
1972	1,344.47	1,197	235-	1,579	6.52	242
1973	4,549.23	4,022	789-	5,338	6.82	783
1979	22,062.14	18,369	3,601-	25,663	9.25	2,774
1980	4,290,203.02	3,532,982	692,630-	4,982,833	9.64	516,891
1985	679.28	522	102-	781	12.08	65
1986	3,713.98	2,810	551-	4,265	12.55	340
1991	6,171.80	4,239	831-	7,003	15.50	452
1993	68,221.47	44,753	8,774-	76,995	16.78	4,588
1994	88,444.00	56,480	11,073-	99,517	17.54	5,674
1997	11,311.99	6,683	1,310-	12,622	19.39	651
1999	17,055.37	9,490	1,860-	18,915	20.73	912
2000	70,788.27	38,049	7,459-	78,247	21.51	3,638
2001	52,826.26	27,512	5,394-	58,220	22.08	2,637
2002	397,749.97	199,432	39,098-	436,848	22.87	19,101
2003	75,513.19	36,548	7,165-	82,678	23.45	3,526
2004	56,349.51	26,152	5,127-	61,477	24.25	2,535
2005	36,547.89	16,227	3,181-	39,729	25.05	1,586
2006	38,274.75	16,290	3,194-	41,469	25.64	1,617
2007	108,254.08	43,843	8,595-	116,849	26.44	4,419
2008	36,663.45	14,086	2,762-	39,425	27.25	1,447
2009	58,634.46	21,296	4,175-	62,809	28.05	2,239
2010	27,404.34	9,413	1,845-	29,249	28.67	1,020
2011	70,810.82	22,801	4,470-	75,281	29.48	2,554
2012	1,689,929.08	507,486	99,491-	1,789,420	30.29	59,076
2014	375,878.55	96,338	18,887-	394,766	31.92	12,367
2016	56,816.46	12,068	2,366-	59,182	33.37	1,774
2018	20,419.84	3,402	667-	21,087	35.02	602
2019	134,135.44	19,235	3,771-	137,906	35.84	3,848
2020	45,565.53	5,468	1,072-	46,638	36.67	1,272
2021	266,093.03	25,758	5,050-	271,143	37.32	7,265

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2022	121,967.53	8,891	1,743-	123,711	38.15	3,243
2024	87,946.02	2,181	427-	88,373	39.32	2,248
2025	237,575.47		0	237,576	39.68	5,987
	11,834,904.67	8,002,227	202,376	11,632,529		1,368,526
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.5	11.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	160,510	10,322	166,063	2.57	64,616
2012	40,821.83	30,090	1,936	38,886	4.64	8,381
2023	10,799.01	1,915	123	10,676	10.44	1,023
2024	9,612.38	766	49	9,563	11.55	828
	237,618.22	193,281	12,430	225,188		74,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 31.50

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	125,073.63	125,074	125,074			
1969	1,842.43	1,795	55	1,787	1.47	1,216
1972	61,400.84	58,902	1,791	59,610	2.25	26,493
1981	890,691.67	795,566	24,194	866,498	5.26	164,733
1999	897,139.70	632,125	19,224	877,916	10.90	80,543
2004	17,393.60	10,885	331	17,063	12.56	1,359
2005	38,922.09	23,587	717	38,205	13.00	2,939
2009	135,459.23	71,306	2,169	133,290	14.40	9,256
2010	163,846.33	82,579	2,511	161,335	14.76	10,931
2011	467,265.18	224,381	6,824	460,441	15.15	30,392
2013	2,878,328.18	1,236,530	37,605	2,840,723	15.93	178,325
2015	52,657.14	19,694	599	52,058	16.74	3,110
2016	283,314.69	97,659	2,970	280,345	17.11	16,385
2018	301,860.16	84,732	2,576	299,284	17.94	16,682
2019	49,323.67	12,163	370	48,954	18.33	2,671
2023	20,951.62	2,135	65	20,887	19.83	1,053
2024	310,264.30	14,582	444	309,820	20.28	15,277
2025	5,481.61		0	5,482	20.79	264
	6,701,216.07	3,493,695	227,519	6,473,697		561,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 8.38

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	215,682.63	206,149	10,402	205,281	2.73	75,195
1982	7,765,160.87	6,711,429	338,666	7,426,495	6.75	1,100,221
1991	234,030.48	183,808	9,275	224,755	9.29	24,193
1992	47,323.40	36,543	1,844	45,479	9.74	4,669
1993	2,255,219.63	1,717,575	86,671	2,168,549	10.02	216,422
1998	545,786.75	378,721	19,111	526,676	11.91	44,221
2000	563,180.56	373,107	18,827	544,354	12.74	42,728
2011	916,479.66	397,752	20,071	896,409	18.26	49,091
2014	3,866,902.42	1,365,403	68,899	3,798,003	20.15	188,487
2016	33,556.41	9,876	498	33,058	21.58	1,532
2018	20,106.03	4,687	237	19,869	23.03	863
2019	7,244,673.55	1,460,526	73,700	7,170,974	23.76	301,809
2020	212,101.75	35,845	1,809	210,293	24.59	8,552
2021	198,452.19	26,989	1,362	197,090	25.41	7,756
2022	350,562.80	35,968	1,815	348,748	26.24	13,291
2023	29,625.40	2,287	115	29,510	26.90	1,097
2024	621,509.55	21,380	1,078	620,432	28.07	22,103
2025	240,370.41		0	240,370	29.07	8,269
	25,360,724.49	12,968,045	654,380	24,706,344		2,110,499

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 8.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,055	1,192	72,333	5.79	12,493
	73,525.14	67,055	1,192	72,333		12,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.8	16.99

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	1,755	302	5,549	14.00	396
2021	31,172.83	6,235	1,073	30,100	16.00	1,881
2022	4,141.48	621	107	4,034	17.00	237
2023	9,348.37	1,052	181	9,167	17.75	516
2024	175,994.10	8,800	1,515	174,479	19.00	9,183
2025	53,995.17		0	53,996	20.00	2,700
	280,503.37	18,463	3,178	277,326		14,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	101,875	15,799	103,688	2.42	42,846
2014	13,147.84	10,008	1,552	11,596	3.45	3,361
2017	21,007.05	12,403	1,923	19,084	5.55	3,439
2018	31,168.11	16,298	2,528	28,640	6.39	4,482
2019	27,488.89	12,419	1,926	25,563	7.28	3,511
2020	28,863.43	10,925	1,694	27,169	8.21	3,309
2022	75,954.78	17,272	2,679	73,276	10.19	7,191
2023	68,311.66	11,654	1,807	66,505	10.94	6,079
2024	189,347.17	14,353	2,226	187,121	12.19	15,350
2025	99,173.31		0	99,174	13.19	7,519
	673,949.39	207,207	32,134	641,816		97,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 14.41

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	12,124.69	606	3,279	8,846	19.00	466
2025	293,665.83		0	293,666	20.00	14,683
	305,790.52	606	3,279	302,512		15,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	16,906	2,220	15,935	2.36	6,752
1997	39,291.32	34,985	4,594	34,697	3.45	10,057
2000	14,790.15	12,572	1,651	13,139	4.41	2,979
2001	2,322.53	1,940	255	2,068	4.74	436
2004	4,697.67	3,660	481	4,217	5.95	709
2011	22,500.91	13,514	1,774	20,727	9.31	2,226
2012	17,502.58	9,943	1,306	16,197	9.88	1,639
2015	35,730.49	16,579	2,177	33,553	11.55	2,905
2018	25,218.04	8,738	1,147	24,071	13.20	1,824
2019	7,634.66	2,318	304	7,331	13.76	533
2021	452,466.57	96,466	12,666	439,801	14.76	29,797
2023	11,478.29	1,462	192	11,286	15.42	732
	651,787.83	219,083	28,767	623,021		60,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 9.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	438,679.85	116,983	26,386-	465,066	11.00	42,279
2023	145,090.40	21,764	4,909-	149,999	12.75	11,765
2024	351,510.49	23,435	5,286-	356,796	14.00	25,485
2025	3,167.41		0	3,168	15.00	211
	938,448.15	162,182	36,581-	975,030		79,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.2 8.50

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2024	76,253.36	5,084	2,041	74,212	14.00	5,301
	76,253.36	5,084	2,041	74,212		5,301

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 6.95

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
TOTAL	400,313.66	3,184.47		3,184.47-

EXHIBIT NO. 11-H - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2026

Exhibit No. 11-H
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-H
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates and Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

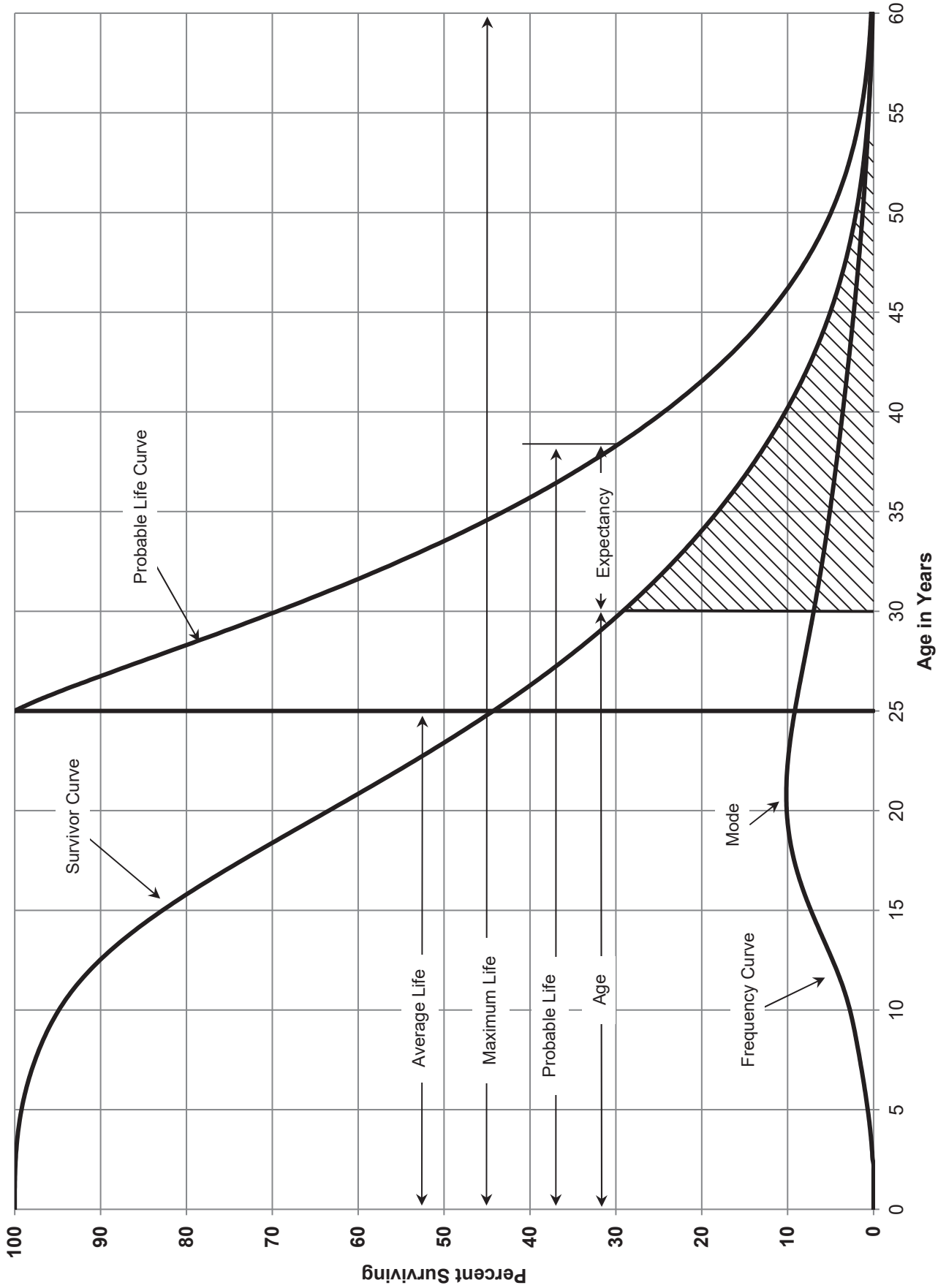


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

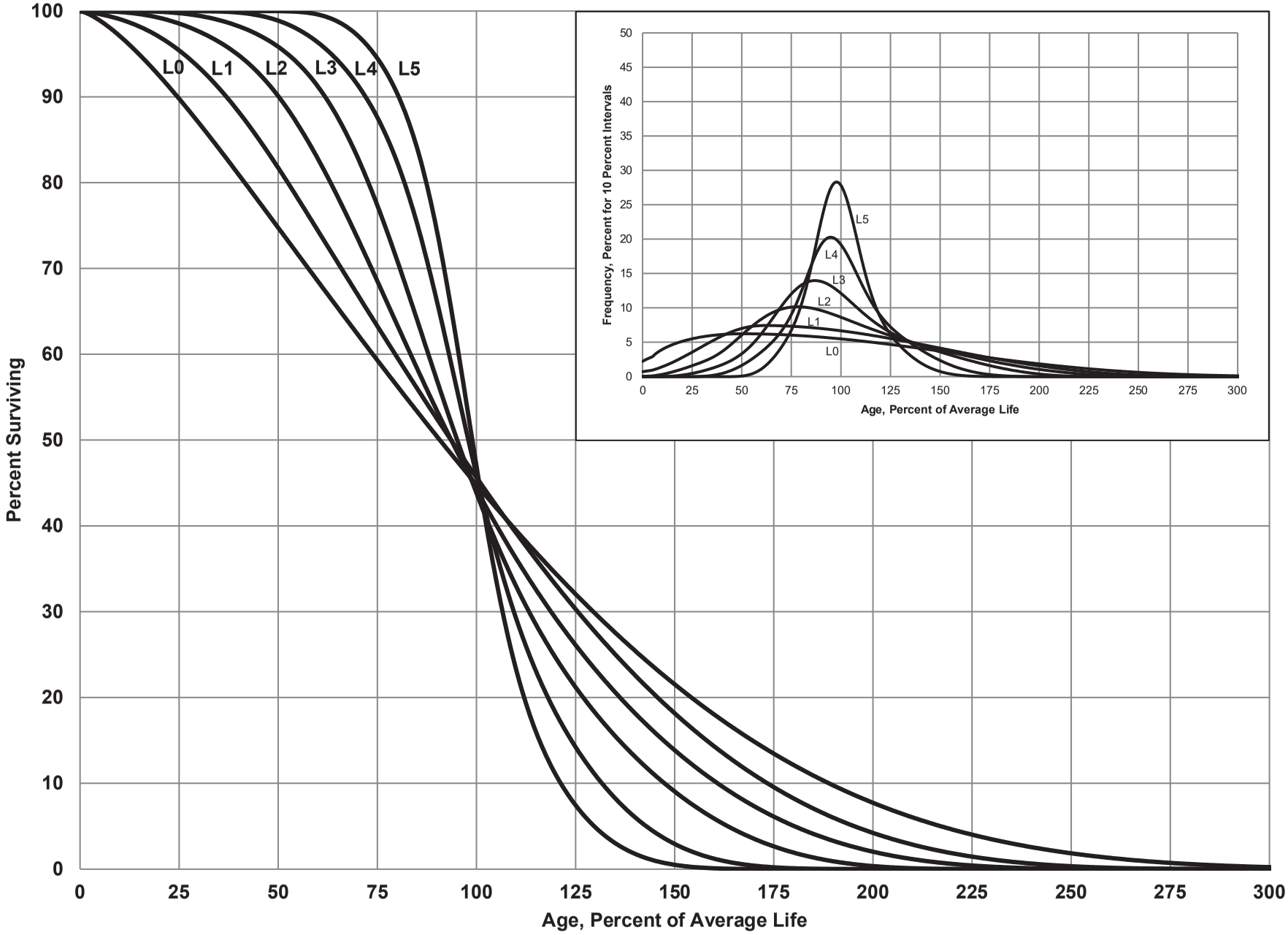


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

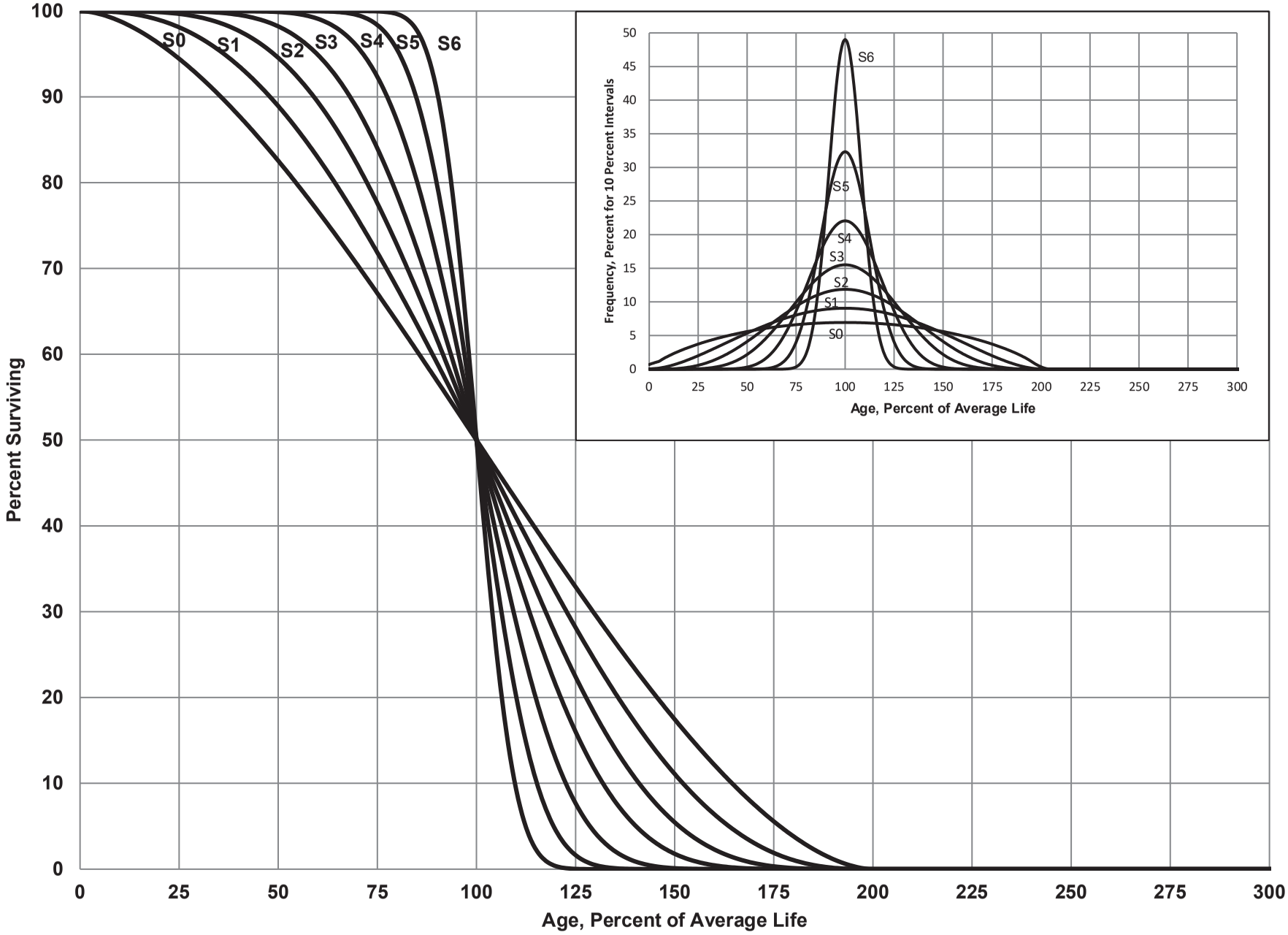


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

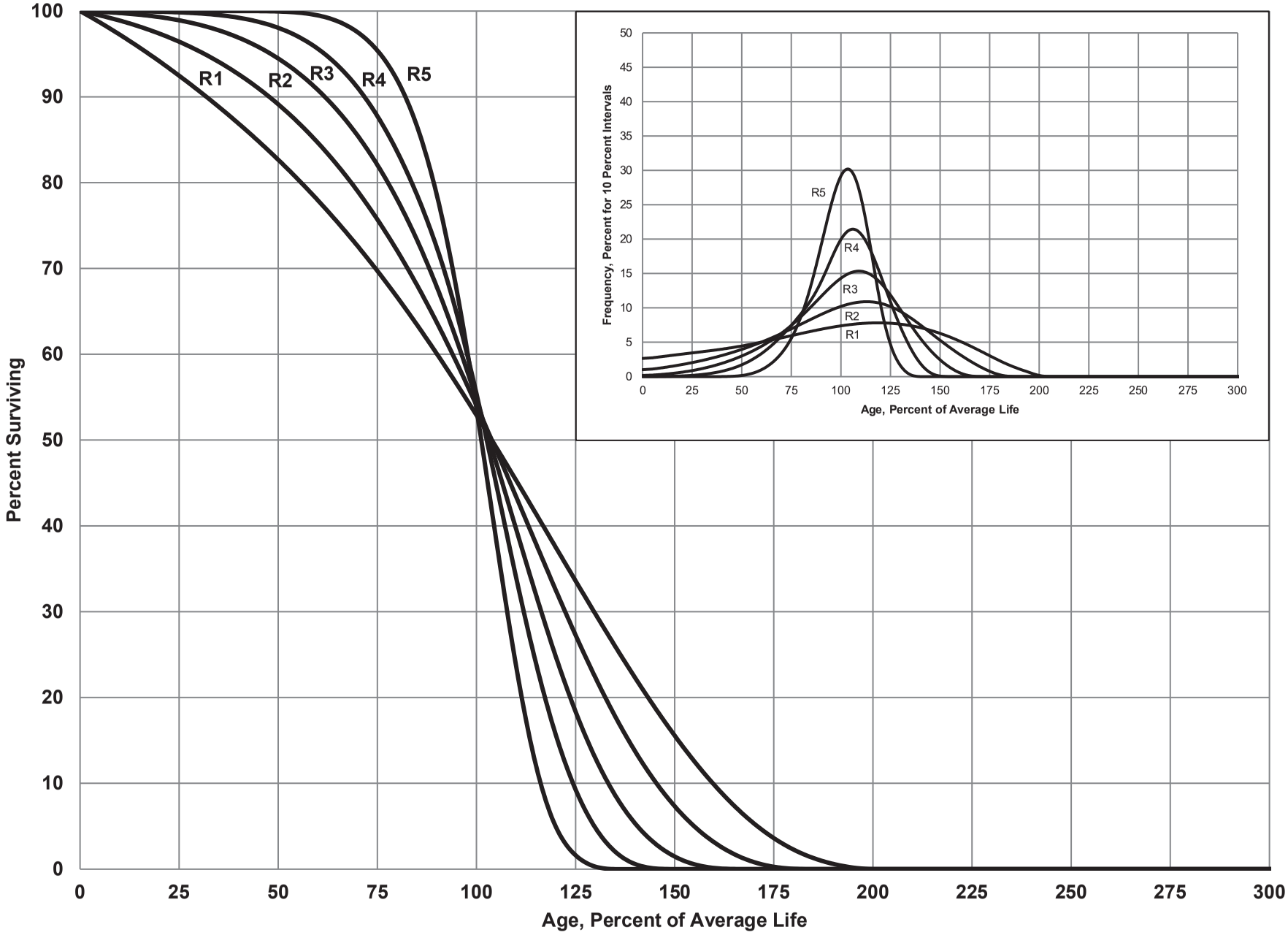


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

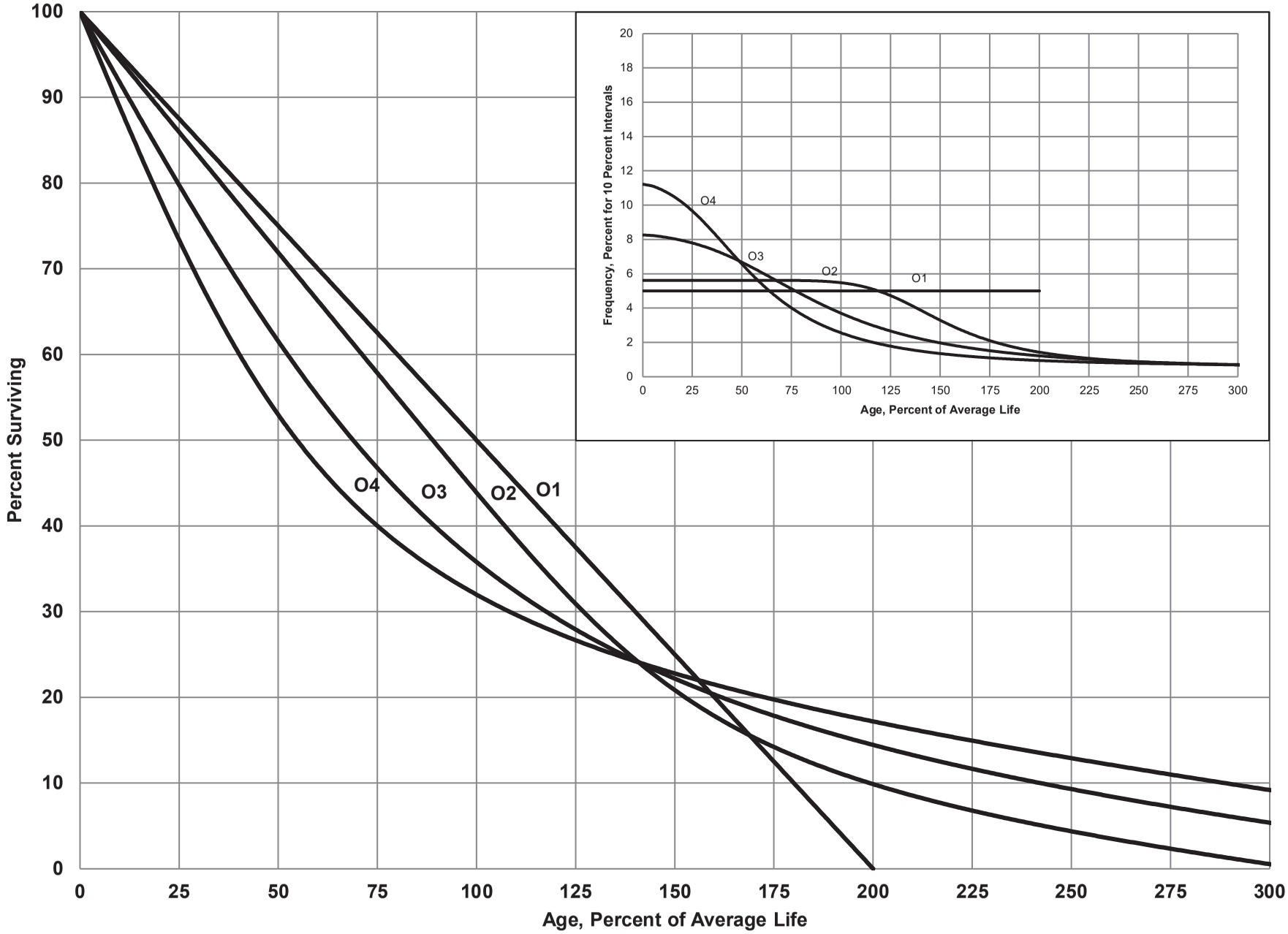


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $ 8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

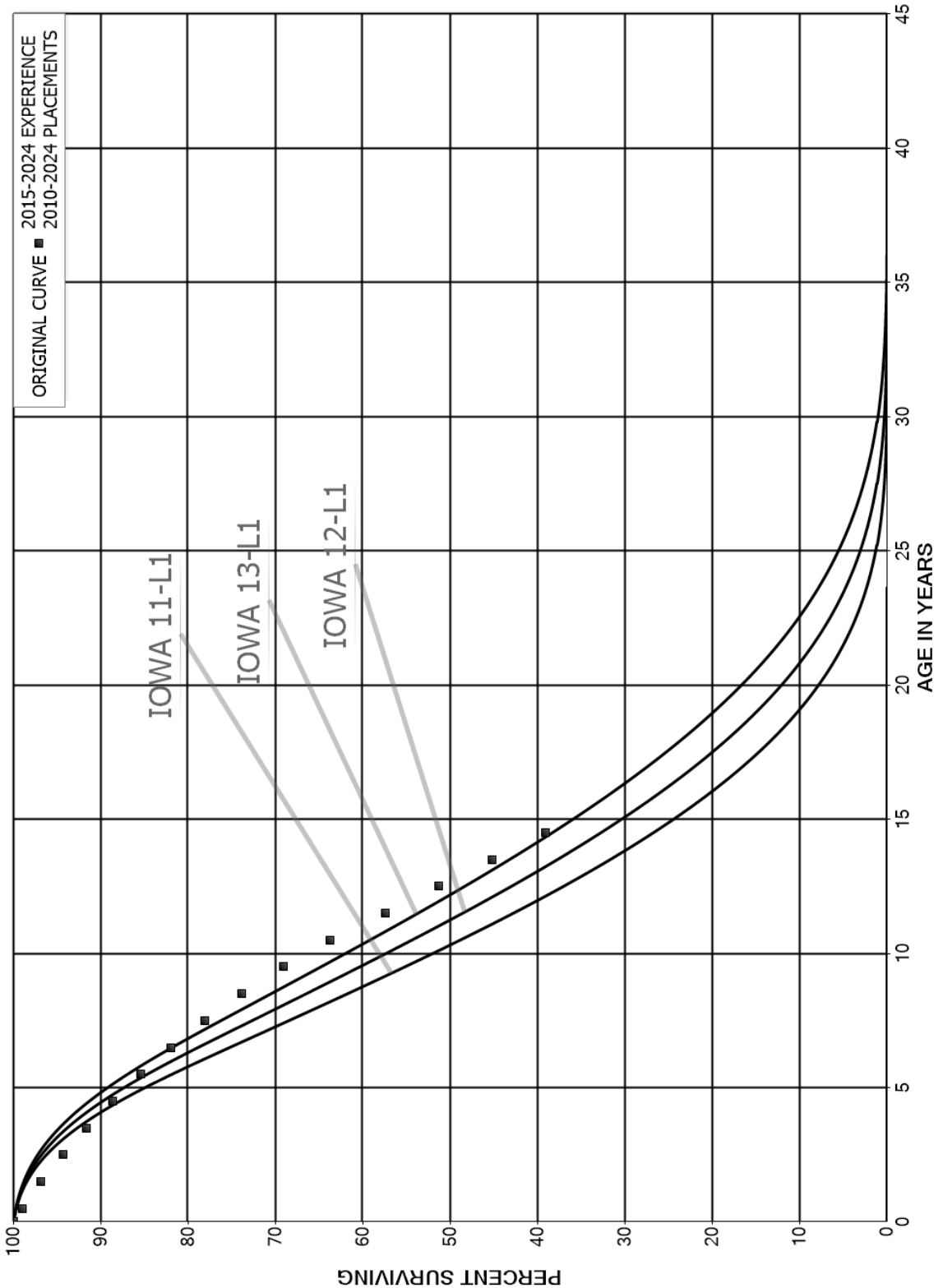


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

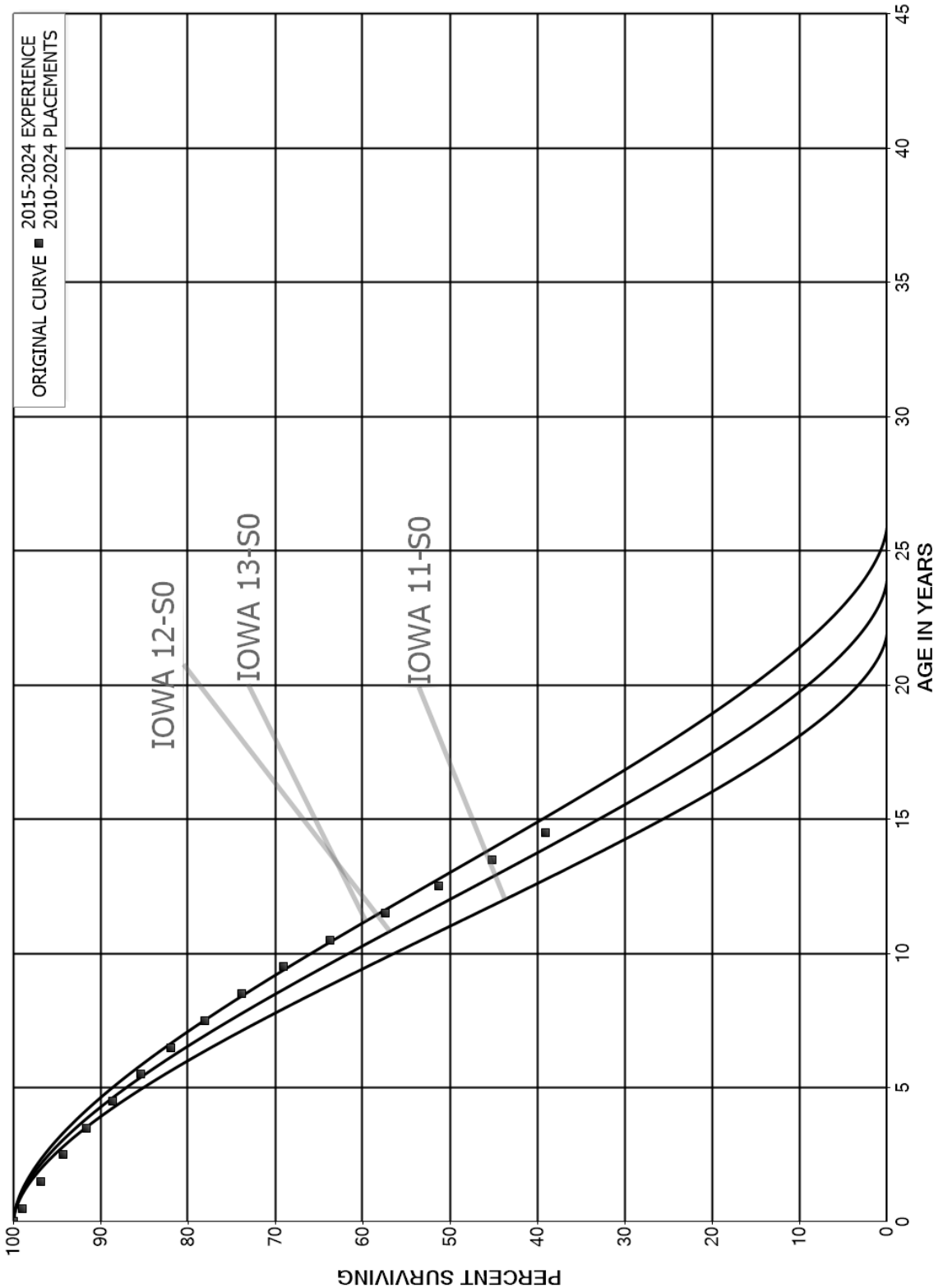


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

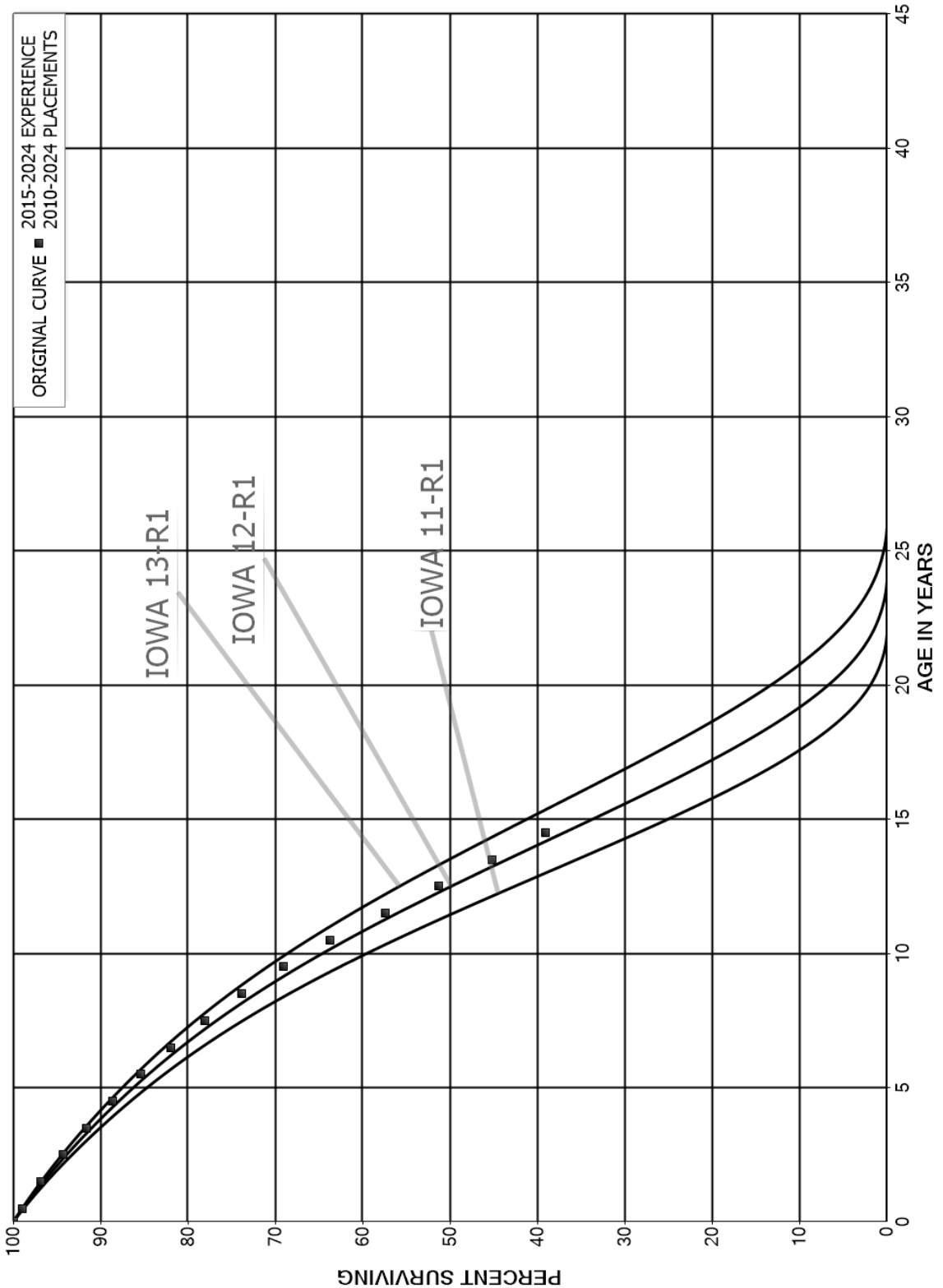
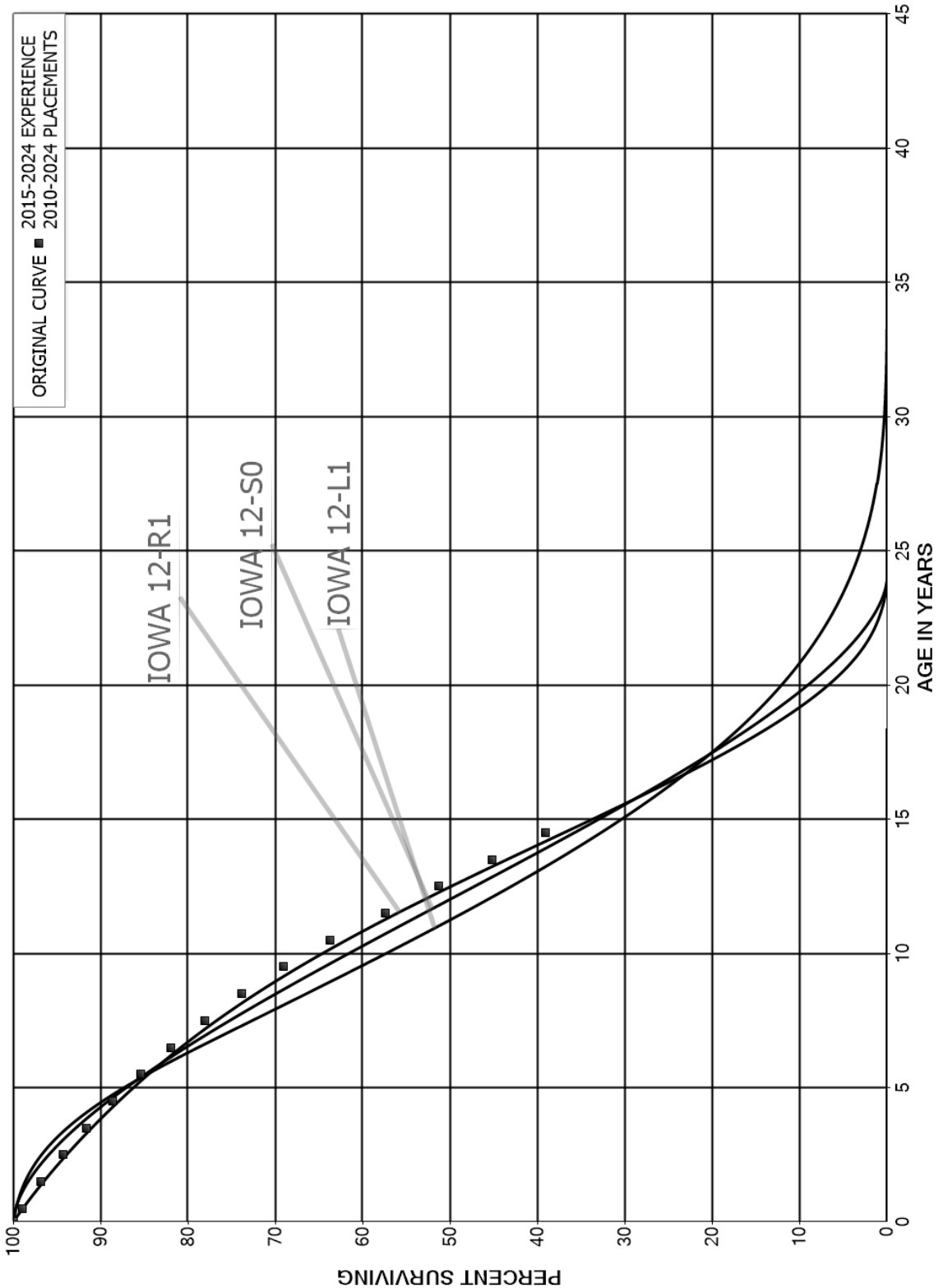


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

JUDGMENTS

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant amortized Accounts 390.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the BASA wastewater operation at the time of acquisition. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics

are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in

these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021 - 2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2026
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	465,513.27								465,513.27
354.30	STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40	STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	7,747,804.37								7,747,804.37
355.00	POWER GENERATION EQUIPMENT	1,312,066.33								1,312,066.33
360.10	COLLECTION SEWERS - FORCE MAINS	8,438,180.31								8,438,180.31
361.10	COLLECTION SEWERS - GRAVITY MAINS	87,578,225.34								87,578,225.34
361.20	MANHOLES	12,188,943.61								12,188,943.61
363.00	SERVICES	12,222,470.45								12,222,470.45
364.00	FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00	PUMPING EQUIPMENT	6,807,186.46								6,807,186.46
380.00	TREATMENT EQUIPMENT	25,634,016.54								25,634,016.54
382.00	OUTFALL SEWER LINES	73,525.14								73,525.14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	445,666.70								445,666.70
390.00	OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00	TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	385,041.89								385,041.89
394.00	LABORATORY EQUIPMENT	57,416.58								57,416.58
395.00	POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00	COMMUNICATION EQUIPMENT	938,448.15								938,448.15
397.00	MISCELLANEOUS EQUIPMENT	87,574.98								87,574.98
TOTAL DEPRECIABLE PLANT		**220,462,500.57**		**0.00**		**0.00**		**0.00**		**220,462,500.57**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30	LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40	LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**		**0.00**		**0.00**		**0.00**		**13,283,699.60**
TOTAL UTILITY PLANT		**233,746,200.17**		**0.00**		**0.00**		**0.00**		**233,746,200.17**

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	465,513.27	4,236	461,277	12,213	2.62	37.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	1,654,675	35,313,450	1,160,002	3.14	30.4
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	769,760	16,498,676	723,627	4.19	22.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	7,747,804.37	402,414	7,345,390	526,720	6.80	13.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	94,927	1,217,139	69,817	5.32	17.4
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,438,180.31	132,420	8,305,760	217,313	2.58	38.2
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	87,578,225.34	3,657,900	83,920,325	2,770,629	3.16	30.3
361.20	MANHOLES	50-S2.5	12,188,943.61	1,454,357	10,734,587	1,091,274	8.95	9.8
363.00	SERVICES	47-R3	12,222,470.45	1,554,196	10,668,274	1,309,881	10.72	8.1
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	87,280	150,338	51,282	21.58	2.9
371.00	PUMPING EQUIPMENT	30-S0.5	6,807,186.46	771,534	6,035,652	537,073	7.89	11.2
380.00	TREATMENT EQUIPMENT	35-S1.5	25,634,016.54	2,718,923	22,915,094	1,951,852	7.61	11.7
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	13,684	59,841	10,554	14.35	5.7
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	445,666.70	11,142	434,525	24,316	5.46	17.9
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	18,131	262,372	14,875	5.30	17.6
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	129,250	544,699	80,327	11.92	6.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	385,041.89	4,285	380,757	19,850	5.16	19.2
394.00	LABORATORY EQUIPMENT	15-SQ	57,416.58	1,915	55,502	3,763	6.55	14.7
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	89,383	562,405	55,243	8.48	10.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	938,448.15	43,204	895,244	79,209	8.44	11.3
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	87,574.98	5,433	82,142	6,195	7.07	13.3
	TOTAL DEPRECIABLE PLANT		**220,462,500.57**	**13,619,049**	**206,843,449**	**10,716,015**	**4.86**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**59,261**		
	TOTAL UTILITY PLANT		**233,746,200.17**	**13,619,049**	**206,843,449**	**10,775,276**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025	+	PROJECTED DEPRECIATION ACCRUALS	-	PROJECTED RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED SALVAGE	+	ADJUSTMENTS	=	PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)
354.20			4,236										4,236
354.30	460,605		1,194,070										1,654,675
354.40	(2,295)		772,055										769,760
354.70	179,250		248,896		24,506		1,225						402,414
355.00	22,501		72,426										94,927
360.10	(88,749)		221,405		225		11						132,420
361.10	919,488		2,841,787		98,452		4,923						3,657,900
361.20	266,876		1,189,102		1,543		77						1,454,357
363.00	202,376		1,393,641		39,830		1,991						1,554,196
364.00	12,430		74,850										87,280
371.00	227,519		566,055		20,990		1,050						771,534
380.00	654,380		2,121,381		54,132		2,707						2,718,923
382.00	1,192		12,492										13,684
389.10			11,142										11,142
390.00	3,178		14,953										18,131
391.00	32,134		97,116										129,250
393.00	3,279		17,118		16,111								4,285
394.00			1,915										1,915
395.00	28,767		60,616										89,383
396.00	(36,581)		79,785										43,204
397.00	2,041		5,693		2,302								5,433
TOTAL	**2,888,390**		**11,000,734**		**258,093**		**11,984**		**0**		**0**		**13,619,049**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	0.00	465,513.27	1.82	4,236	0	4,236
354.30	36,968,125.38	36,968,125.38	3.23	1,194,070	0	1,194,070
354.40	17,268,436.26	17,268,436.26	4.35	751,177	20,878	772,055
354.70	7,450,764.72	7,747,804.37	3.27	248,497	399	248,896
355.00	1,312,066.33	1,312,066.33	5.52	72,426	0	72,426
360.10	8,434,799.73	8,438,180.31	2.61	220,192	1,213	221,405
361.10	85,669,774.43	87,578,225.34	3.28	2,841,267	520	2,841,787
361.20	12,203,899.38	12,188,943.61	9.73	1,186,712	2,390	1,189,102
363.00	11,834,904.67	12,222,470.45	11.56	1,390,516	3,125	1,393,641
364.00	237,618.22	237,618.22	31.50	74,850	0	74,850
371.00	6,701,216.07	6,807,186.46	8.38	566,002	53	566,055
380.00	25,360,724.49	25,634,016.54	8.32	2,121,381	0	2,121,381
382.00	73,525.14	73,525.14	16.99	12,492	0	12,492
389.10	0.00	445,666.70	5.00	11,142	0	11,142
390.00	280,503.37	280,503.37	5.32	14,923	30	14,953
391.00	673,949.39	673,949.39	14.41	97,116	0	97,116
393.00	305,790.52	385,041.89	4.95	17,098	20	17,118
394.00	0.00	57,416.58	6.67	1,915	0	1,915
395.00	651,787.83	651,787.83	9.30	60,616	0	60,616
396.00	938,448.15	938,448.15	8.50	79,768	17	79,785
397.00	76,253.36	87,574.98	6.95	5,693	0	5,693
TOTAL	**216,442,587.44**	**220,462,500.57**		**10,972,089**	**28,645**	**11,000,734**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2026

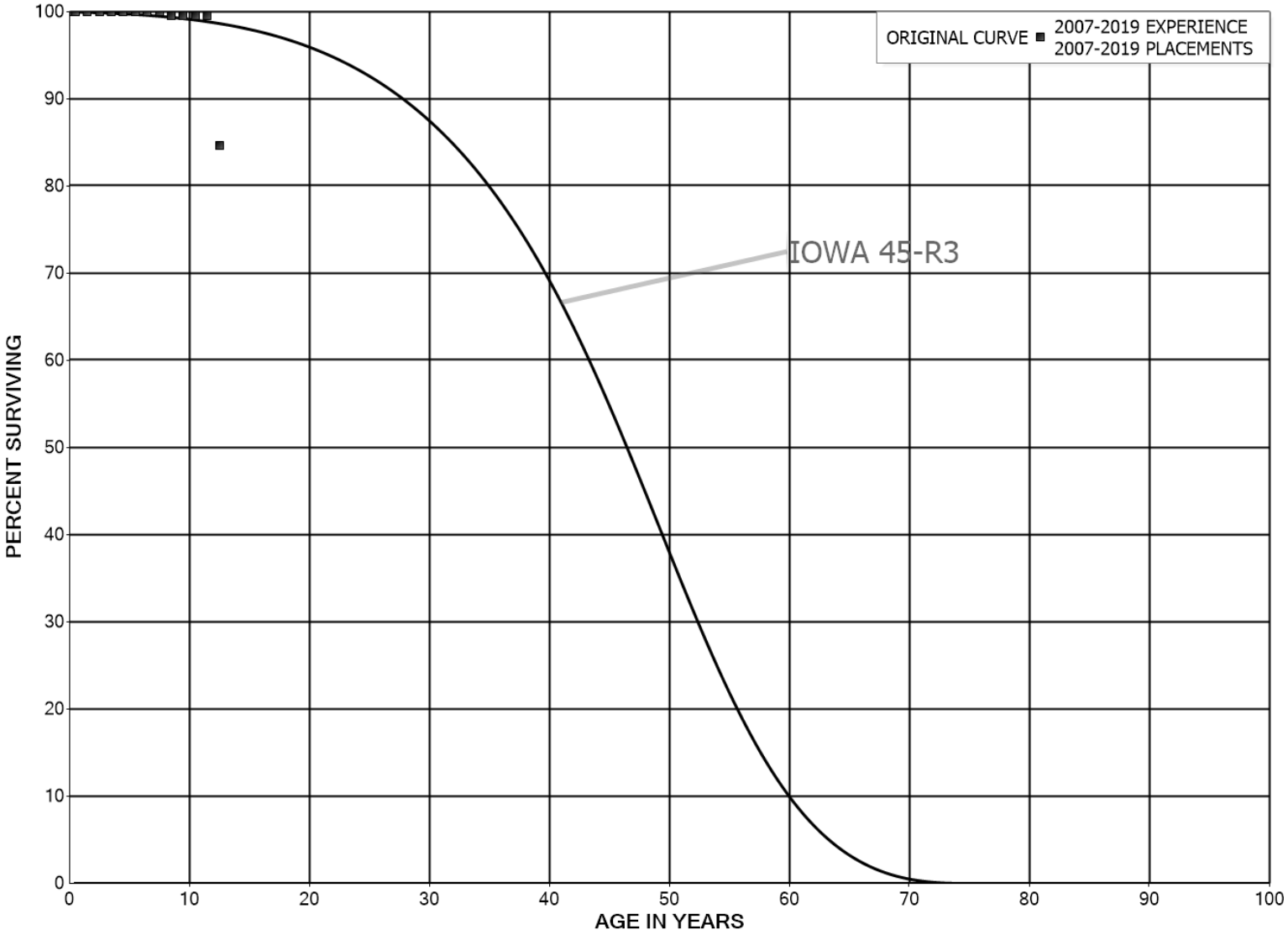
EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20												
354.30												
354.40										208,782	(208,782)	(41,756)
354.70										3,987	(3,987)	(797)
355.00												
360.10								2,537		7,057	(9,594)	(1,919)
361.10										5,199	(5,199)	(1,040)
361.20										23,893	(23,893)	(4,779)
363.00										31,245	(31,245)	(6,249)
364.00												
371.00										525	(525)	(105)
380.00								500		12,070	(12,570)	(2,514)
382.00												
389.10												
390.00								148			(148)	(30)
391.00												
393.00										197	(197)	(39)
394.00												
395.00												
396.00										166	(166)	(33)
397.00												
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,184**	**0**	**293,121**	**(296,306)**	**(59,261)**

* Column (12) equals the summation of Columns (2) through (11).

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

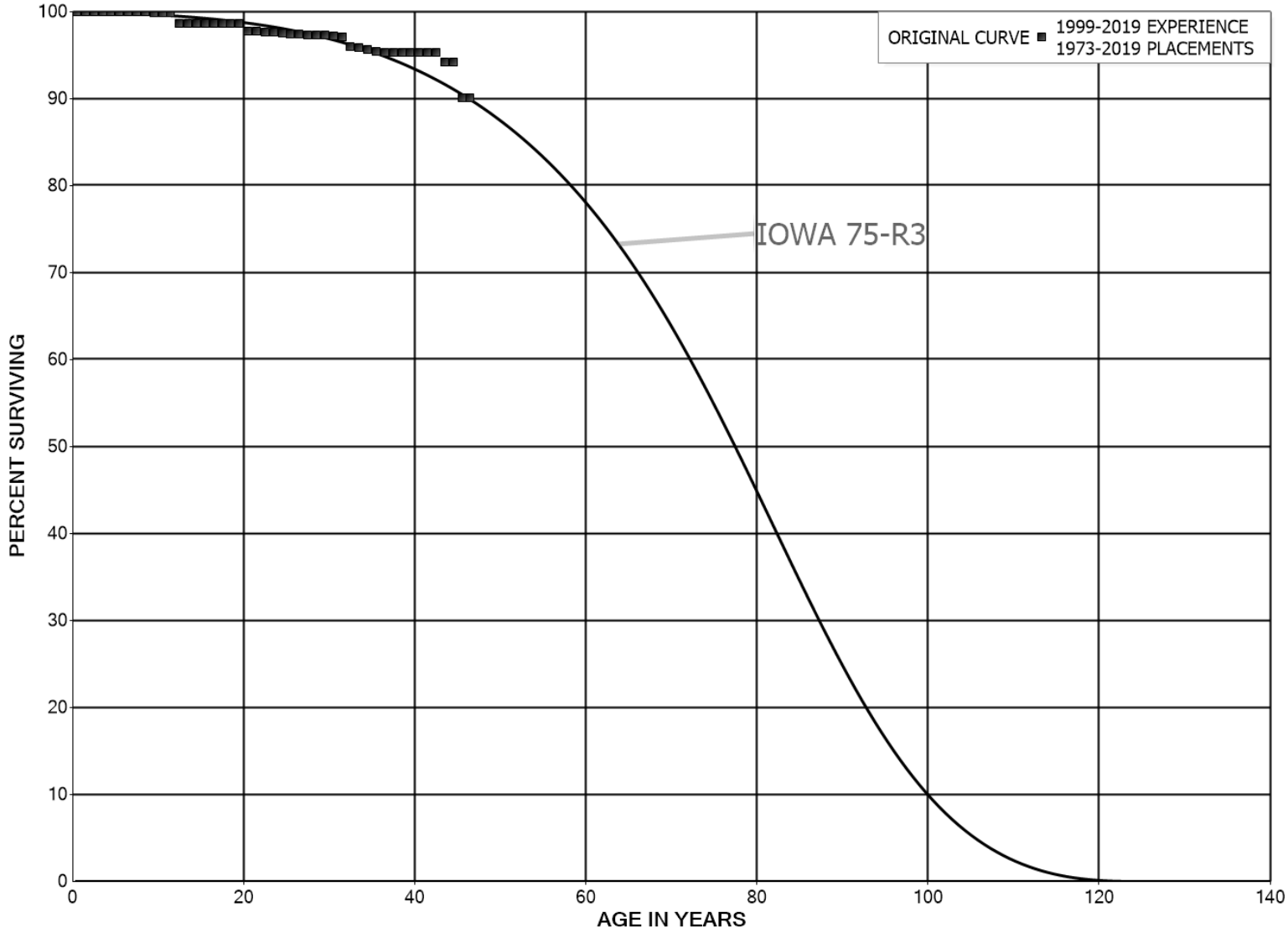
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

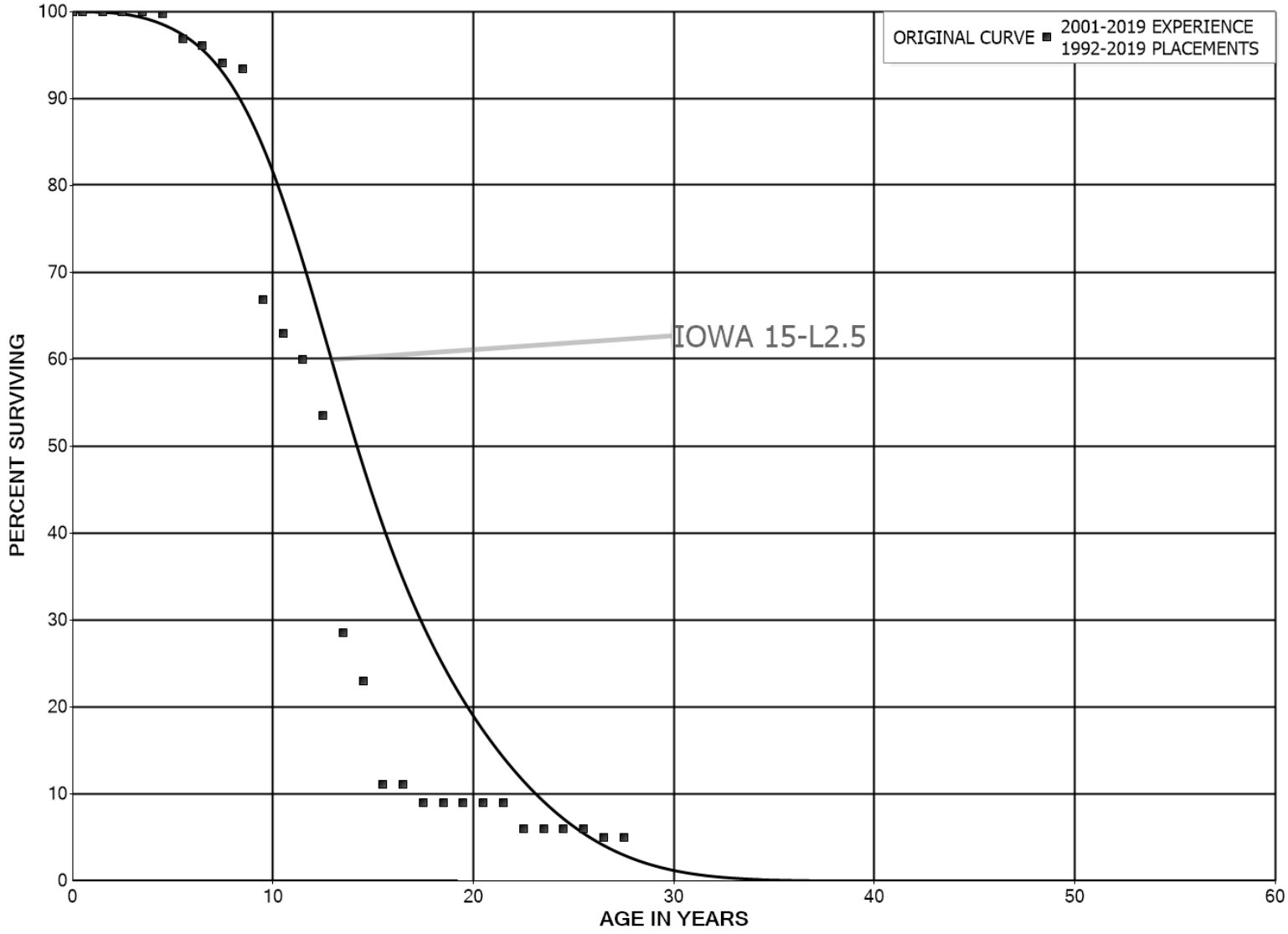
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

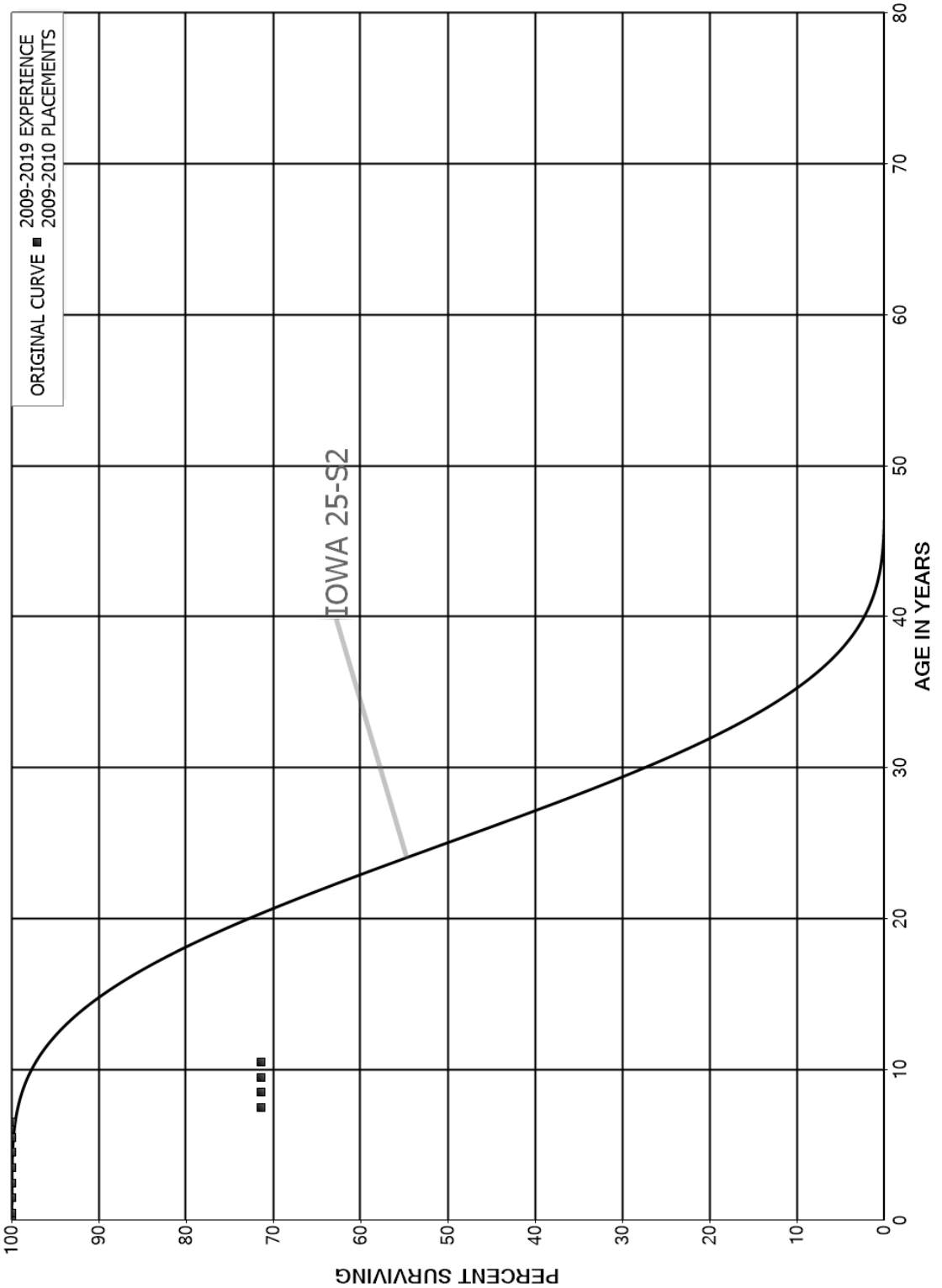
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

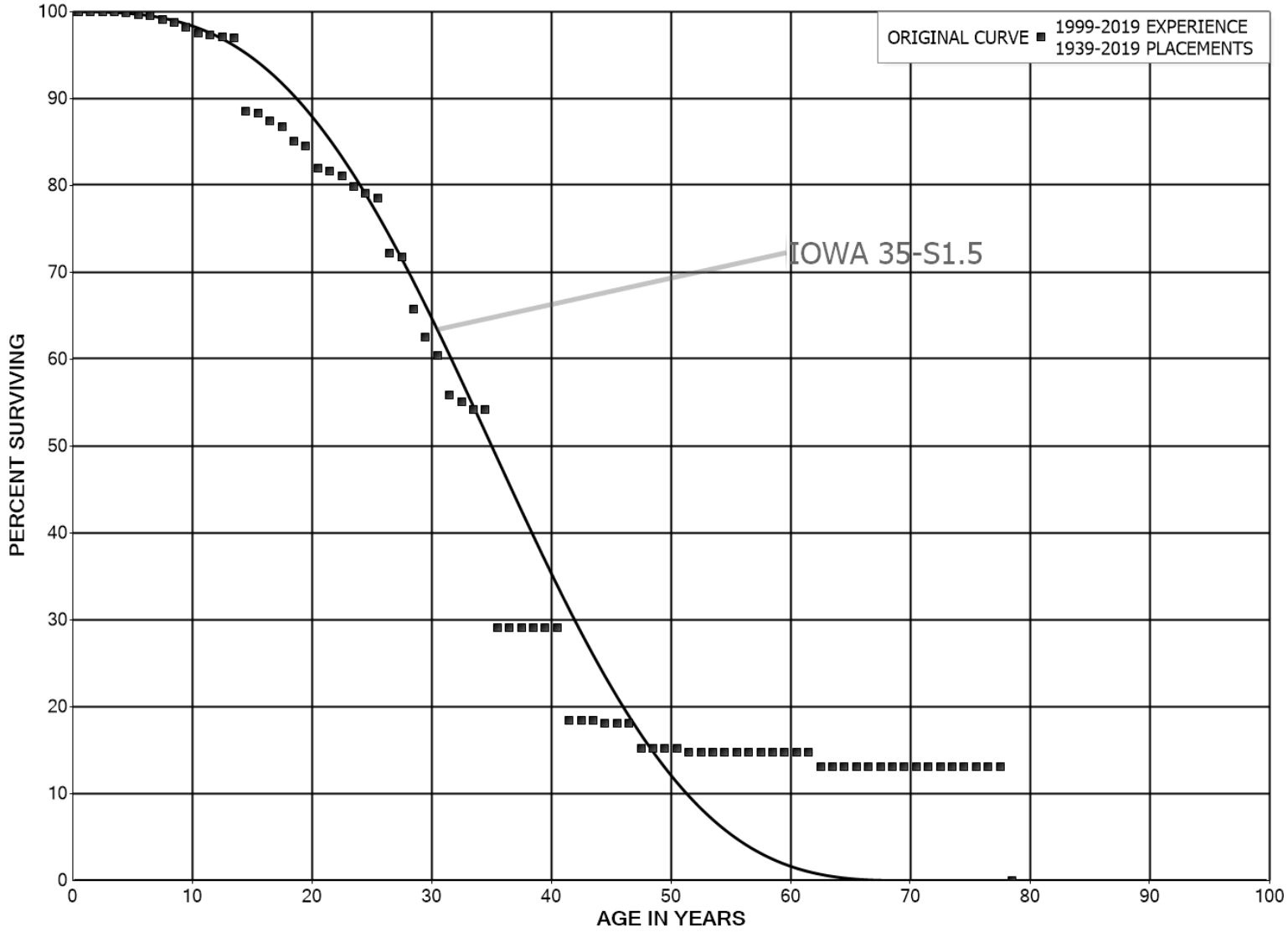
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

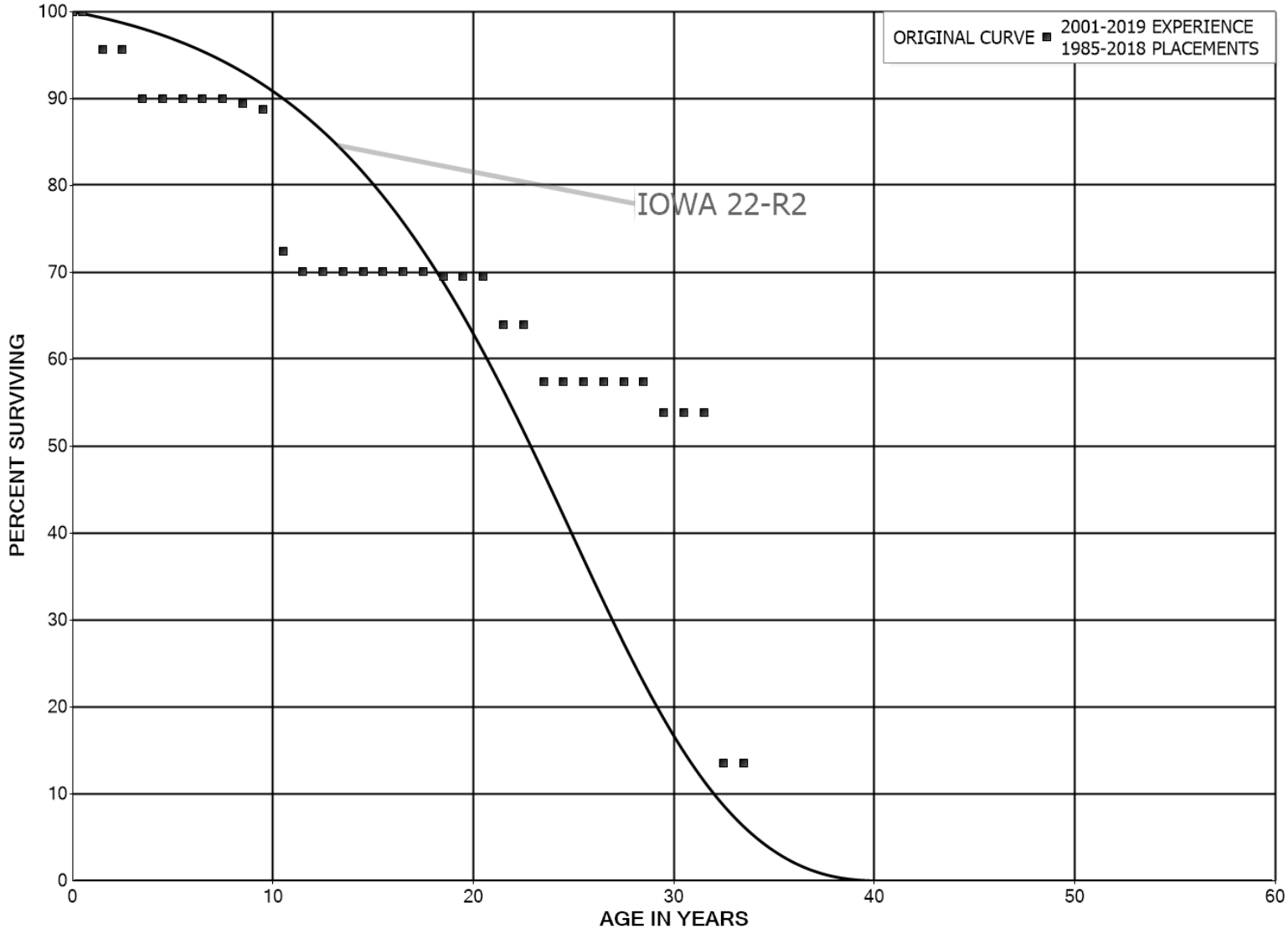
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,793,441	277,385	3,516,056	3,516,056	1.7
1930	480,909	480,909		3,516,056	1.7
1935	4,709,430	822,281	3,887,149	7,403,205	3.6
1945	2,359,293	599,100	1,760,193	9,163,398	4.4
1954	1,426,729	95,903	1,330,826	10,494,224	5.1
1955	4,590,238	284,990	4,305,248	14,799,472	7.2
1960	6,651,506	407,209	6,244,297	21,043,769	10.2
1963	1,141,795	74,174	1,067,621	22,111,390	10.7
1964	3,779,576	393,071	3,386,505	25,497,895	12.3
1965	2,254,691	136,608	2,118,083	27,615,978	13.4
1966	362,960	57,655	305,305	27,921,283	13.5
1967	489,089	29,734	459,355	28,380,638	13.7
1969	159,625	5,474	154,151	28,534,789	13.8
1970	2,196,263	134,949	2,061,314	30,596,103	14.8
1972	345,645	25,859	319,786	30,915,889	14.9
1973	95,622	5,804	89,818	31,005,707	15.0
1974	3,489	170	3,319	31,009,026	15.0
1979	18,352,353	1,029,824	17,322,529	48,331,555	23.4
1980	38,076,446	1,921,229	36,155,217	84,486,772	40.8
1981	1,890,284	238,775	1,651,509	86,138,281	41.6
1982	21,158,228	2,051,523	19,106,705	105,244,986	50.9
1985	86,309	6,428	79,881	105,324,867	50.9
1986	104,961	4,839	100,122	105,424,989	51.0
1991	365,512	43,257	322,255	105,747,244	51.1
1992	414,720	35,691	379,029	106,126,273	51.3
1993	3,747,932	418,087	3,329,845	109,456,118	52.9
1994	833,400	30,676	802,724	110,258,842	53.3
1995	91,800	3,487	88,313	110,347,155	53.3
1997	280,246	22,317	257,929	110,605,084	53.5
1998	544,670	78,067	466,603	111,071,687	53.7
1999	1,294,756	202,335	1,092,421	112,164,108	54.2
2000	1,041,555	99,996	941,559	113,105,667	54.7
2001	470,409	39,106	431,303	113,536,970	54.9
2002	1,202,254	29,449	1,172,805	114,709,775	55.5
2003	1,281,821	86,849	1,194,972	115,904,747	56.0
2004	1,139,813	68,588	1,071,225	116,975,972	56.6
2005	443,557	18,471	425,086	117,401,058	56.8
2006	379,755	10,645	369,110	117,770,168	56.9
2007	5,968,856	122,532	5,846,324	123,616,492	59.8
2008	234,630	7,764	226,866	123,843,358	59.9
2009	440,209	19,091	421,118	124,264,476	60.1
2010	1,020,840	46,646	974,194	125,238,670	60.5
2011	3,818,520	279,383	3,539,137	128,777,807	62.3
2012	6,808,625	148,593	6,660,032	135,437,839	65.5

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,182,478	1,283,034	29,899,444	165,337,283	79.9
2014	16,842,425	668,667	16,173,758	181,511,041	87.8
2015	231,399	15,642	215,757	181,726,798	87.9
2016	1,949,060	60,907	1,888,153	183,614,951	88.8
2017	185,527	9,642	175,885	183,790,836	88.9
2018	1,945,427	61,043	1,884,384	185,675,220	89.8
2019	8,004,323	361,122	7,643,201	193,318,421	93.5
2020	504,925	17,478	487,447	193,805,868	93.7
2021	2,931,967	109,939	2,822,028	196,627,896	95.1
2022	1,177,666	27,676	1,149,990	197,777,886	95.6
2023	1,009,917	21,516	988,401	198,766,287	96.1
2024	2,623,211	56,031	2,567,180	201,333,467	97.3
2025	1,263,791	11,746	1,252,045	202,585,512	97.9
2026	4,277,620	19,683	4,257,937	206,843,449	100.0
SUBTOTAL	220,462,498	13,619,049	206,843,449		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	233,746,198	13,619,049	220,127,149		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2026	465,513.27	3,072	4,236	461,277	37.77	12,213
	465,513.27	3,072	4,236	461,277		12,213

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 2.62

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	551,142	74,908	625,043	16.74	37,338
1969	27,685.26	20,830	2,831	24,854	18.76	1,325
1972	5,390.11	3,958	538	4,852	19.53	248
1979	312,467.50	212,947	28,943	283,524	21.97	12,905
1980	1,925,421.49	1,293,113	175,752	1,749,669	22.49	77,798
1981	1,006,124.74	670,079	91,073	915,052	22.57	40,543
1992	367,539.24	207,439	28,194	339,345	26.24	12,932
1999	101,094.83	49,405	6,715	94,380	28.25	3,341
2005	55,968.06	23,036	3,131	52,837	30.02	1,760
2010	464,545.22	156,830	21,315	443,230	31.39	14,120
2012	94,838.48	28,945	3,934	90,904	31.87	2,852
2013	22,305,947.27	6,437,496	874,947	21,431,000	32.05	668,674
2014	8,206,912.04	2,225,715	302,507	7,904,405	32.25	245,098
2016	592,801.05	138,715	18,853	573,948	32.74	17,530
2018	792,190.90	154,002	20,931	771,260	33.15	23,266
2023	9,247.84	757	103	9,145	33.63	272
	36,968,125.38	12,174,409	1,654,675	35,313,450		1,160,002

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 3.14

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	421,389	30,023	505,142	16.74	30,176
1965	1,945,016.40	1,518,669	108,201	1,836,815	17.12	107,291
1982	12,187,003.00	7,989,799	569,254	11,617,749	23.11	502,715
1993	445,465.16	246,966	17,596	427,869	26.52	16,134
1994	220,388.44	119,891	8,542	211,846	26.82	7,899
1995	91,800.02	48,948	3,487	88,313	27.14	3,254
2007	156,375.15	60,017	4,276	152,099	30.50	4,987
2011	840,813.68	271,162	19,320	821,494	31.51	26,071
2016	14,574.90	3,411	243	14,332	32.74	438
2017	164,519.97	35,240	2,511	162,009	33.02	4,906
2019	360,662.79	62,611	4,461	356,202	33.32	10,690
2022	54,845.32	5,836	416	54,429	33.59	1,620
2023	236,710.97	19,387	1,381	235,330	33.63	6,998
2024	9,360.58	524	37	9,324	33.71	277
2025	5,735.27	166	12	5,723	33.48	171
	17,268,436.26	10,804,016	769,760	16,498,676		723,627

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 4.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1966	149,324.09	143,351	16,160	133,164	2.50	53,266
1982	1,245,413.24	1,068,565	120,459	1,124,954	7.28	154,527
2003	634,129.87	390,878	44,063	590,067	14.31	41,235
2011	1,029,041.52	470,786	53,071	975,971	17.79	54,861
2012	723,884.30	314,166	35,416	688,468	18.26	37,704
2013	2,174,732.42	890,553	100,391	2,074,341	18.75	110,632
2015	123,299.61	44,080	4,969	118,331	19.77	5,985
2016	137,968.40	45,530	5,133	132,835	20.30	6,544
2020	9,169.51	1,915	216	8,954	22.74	394
2021	1,055,309.84	185,735	20,938	1,034,372	23.41	44,185
2023	54,934.10	5,916	667	54,267	24.86	2,183
2024	58,548.84	4,227	476	58,073	25.70	2,260
2025	30,537.24	1,109	125	30,412	26.55	1,145
2026	321,511.39	2,926	330	321,181	27.22	11,799
	7,747,804.37	3,569,737	402,414	7,345,390		526,720

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 6.80

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,440	1,628	14,154	13.82	1,024
2000	52,360.25	33,898	5,287	47,073	14.16	3,324
2001	346,845.16	219,380	34,220	312,625	14.53	21,516
2005	41,623.25	23,688	3,695	37,928	15.90	2,385
2010	15,509.83	7,345	1,146	14,364	17.78	808
2013	621,166.53	252,753	39,425	581,742	18.95	30,699
2014	40,215.83	15,395	2,401	37,815	19.35	1,954
2016	74,060.67	24,588	3,835	70,226	20.12	3,490
2018	28,901.95	7,977	1,244	27,658	20.99	1,318
2021	63,989.80	11,774	1,837	62,153	22.17	2,803
2023	11,610.76	1,341	209	11,402	22.97	496
	1,312,066.33	608,579	94,927	1,217,139		69,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 5.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	17,896.31	13,426	524	17,372	20.64	842
1969	43,735.32	31,161	1,217	42,518	23.00	1,849
1979	1,160,481.90	714,509	27,896	1,132,586	29.34	38,602
1980	3,297,197.01	1,986,891	77,571	3,219,626	30.34	106,118
2005	120,689.76	36,750	1,435	119,255	47.97	2,486
2010	48,159.59	11,327	442	47,718	52.03	917
2013	2,816,323.60	541,861	21,155	2,795,169	54.57	51,222
2016	85,454.40	12,818	500	84,954	56.67	1,499
2018	197,446.89	23,852	931	196,516	58.23	3,375
2023	76,315.55	3,526	138	76,178	61.94	1,230
2024	435,613.23	13,504	527	435,086	62.52	6,959
2025	135,260.74	2,124	83	135,178	62.69	2,156
2026	3,606.01	14	1	3,605	62.64	58
	8,438,180.31	3,391,763	132,420	8,305,760		217,313

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.2 2.58

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,659,730.83	3,263,748	254,479	3,405,252	11.89	286,396
1935	4,043,628.97	3,532,514	275,435	3,768,194	13.17	286,120
1945	1,716,839.87	1,418,453	110,599	1,606,241	17.04	94,263
1954	1,190,614.61	925,822	72,188	1,118,427	20.59	54,319
1955	3,535,209.08	2,710,798	211,365	3,323,844	21.59	153,953
1960	5,237,070.83	3,836,678	299,151	4,937,920	24.09	204,978
1963	1,032,624.70	735,126	57,319	975,306	25.50	38,247
1964	2,084,731.91	1,473,489	114,890	1,969,842	25.72	76,588
1965	194,550.90	135,291	10,549	184,002	26.72	6,886
1967	444,593.48	301,657	23,521	421,072	27.96	15,060
1970	1,796,091.52	1,176,799	91,757	1,704,335	29.47	57,833
1972	271,646.53	173,093	13,496	258,151	30.75	8,395
1973	77,889.70	49,125	3,830	74,060	31.03	2,387
1974	3,489.31	2,177	170	3,319	31.33	106
1979	14,522,884.05	8,327,422	649,301	13,873,583	34.97	396,728
1980	24,728,037.13	13,991,123	1,090,907	23,637,130	35.30	669,607
1985	51,977.75	26,852	2,094	49,884	38.37	1,300
1986	92,212.03	46,844	3,652	88,560	38.74	2,286
1991	110,558.78	49,917	3,892	106,667	42.52	2,509
1993	843,689.70	364,727	28,438	815,252	43.34	18,811
1994	469,999.79	197,024	15,362	454,638	44.34	10,253
1997	195,966.37	75,584	5,893	190,073	46.19	4,115
1999	76,223.03	27,577	2,150	74,073	47.63	1,555
2000	295,906.92	103,863	8,098	287,809	48.07	5,987
2001	37,611.80	12,788	997	36,615	48.53	754
2002	705,534.65	230,287	17,956	687,579	49.53	13,882
2003	94,213.48	29,687	2,315	91,898	49.99	1,838
2004	360,149.25	108,549	8,464	351,685	50.99	6,897
2005	111,335.04	32,265	2,516	108,819	51.46	2,115
2006	283,698.03	78,868	6,149	277,549	51.94	5,344
2007	5,701,256.57	1,505,702	117,402	5,583,855	52.94	105,475
2008	119,917.19	30,219	2,356	117,561	53.43	2,200
2009	235,006.28	56,331	4,392	230,614	53.92	4,277
2010	245,497.14	55,777	4,349	241,148	54.42	4,431
2011	17,426.86	3,712	289	17,138	55.42	309
2012	3,757,198.00	752,191	58,650	3,698,548	55.93	66,128
2013	391,690.44	73,324	5,717	385,973	56.44	6,839
2014	4,327,571.65	752,997	58,714	4,268,858	56.97	74,932
2015	19,800.81	3,180	248	19,553	57.49	340
2016	567,003.53	83,350	6,499	560,505	58.03	9,659
2018	466,078.66	55,557	4,332	461,747	59.11	7,812

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,357.36	11,903	928	112,429	59.67	1,884
2020	192,757.46	17,464	1,362	191,395	60.23	3,178
2021	285,015.06	21,804	1,700	283,315	60.36	4,694
2022	351,121.63	21,629	1,686	349,436	60.94	5,734
2023	276,230.51	13,010	1,014	275,217	60.69	4,535
2024	211,201.17	6,758	527	210,674	60.50	3,482
2025	126,662.93	2,090	163	126,500	59.61	2,122
2026	1,904,722.05	8,190	639	1,904,083	57.55	33,086
	87,578,225.34	46,913,335	3,657,900	83,920,325		2,770,629

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 3.16

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,710.10	133,657	22,906	110,804	0.04	110,804
1935	143,048.75	140,588	24,094	118,955	1.59	74,814
1945	184,416.98	177,760	30,464	153,953	3.03	50,810
1954	139,649.55	130,712	22,401	117,249	4.92	23,831
1955	406,874.57	378,434	64,855	342,020	5.34	64,049
1960	620,032.65	568,818	97,483	522,550	5.94	87,971
1963	109,170.67	98,352	16,855	92,316	6.93	13,321
1964	318,117.18	285,987	49,012	269,105	6.97	38,609
1965	26,023.94	23,177	3,972	22,052	7.49	2,944
1967	40,642.73	35,969	6,164	34,479	7.67	4,495
1970	280,176.33	243,193	41,678	238,498	8.52	27,993
1972	6,427.30	5,518	946	5,481	8.89	617
1973	13,196.73	11,191	1,918	11,279	9.50	1,187
1979	2,334,507.57	1,887,216	323,426	2,011,082	11.14	180,528
1980	3,844,980.20	3,077,522	527,418	3,317,562	11.47	289,238
1985	33,652.99	25,250	4,327	29,326	13.64	2,150
1986	9,040.67	6,690	1,147	7,894	14.05	562
1991	15,507.41	10,530	1,805	13,702	16.55	828
1993	123,674.96	80,809	13,849	109,826	17.51	6,272
1994	54,666.35	34,812	5,966	48,700	18.25	2,668
1997	33,687.36	19,929	3,415	30,272	20.02	1,512
1999	14,805.92	8,275	1,418	13,388	21.31	628
2000	45,581.84	24,651	4,225	41,357	22.08	1,873
2001	30,843.66	16,193	2,775	28,069	22.62	1,241
2002	99,255.18	50,263	8,614	90,641	23.39	3,875
2003	478,015.52	233,080	39,945	438,071	24.17	18,125
2004	701,316.92	328,637	56,321	644,996	24.95	25,852
2005	38,617.47	17,355	2,974	35,643	25.73	1,385
2006	57,803.61	24,856	4,260	53,544	26.51	2,020
2007	3,028.11	1,243	213	2,815	27.30	103
2008	78,067.52	30,353	5,202	72,866	28.30	2,575
2009	11,484.84	4,237	726	10,759	29.08	370
2010	56,286.45	19,633	3,365	52,921	29.87	1,772
2011	336,347.96	109,986	18,849	317,499	30.87	10,285
2012	485,107.23	148,734	25,489	459,618	31.66	14,517
2014	13,493.58	3,562	610	12,884	33.45	385
2016	103,973.53	22,874	3,920	100,054	35.45	2,822
2018	62,427.35	10,987	1,883	60,544	37.45	1,617
2019	62,386.01	9,651	1,654	60,732	38.25	1,588
2020	16,501.98	2,188	375	16,127	39.25	411
2021	140,858.75	15,565	2,668	138,191	40.25	3,433

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	19,370	3,319	215,795	41.25	5,231
2023	49,274.81	3,267	560	48,715	42.25	1,153
2024	88,498.50	3,912	670	87,828	43.25	2,031
2025	36,190.85	800	137	36,054	44.25	815
2026	88,456.60	487	84	88,373	45.00	1,964
	12,188,943.61	8,486,273	1,454,357	10,734,587		1,091,274

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8 8.95

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	480,909.09	480,909	480,909			
1935	522,751.85	522,752	522,752			
1945	458,036.62	458,037	458,037			
1954	96,464.54	94,458	1,314	95,151	1.53	62,190
1955	648,154.76	630,460	8,770	639,385	1.99	321,299
1960	794,402.51	760,243	10,575	783,828	2.97	263,915
1965	15,574.52	14,536	202	15,373	4.36	3,526
1967	3,852.54	3,546	49	3,804	5.10	746
1969	86,379.66	78,778	1,096	85,284	5.50	15,506
1970	119,995.04	108,860	1,514	118,481	5.73	20,677
1972	1,340.33	1,201	17	1,323	6.24	212
1973	4,535.78	4,039	56	4,480	6.52	687
1979	22,011.66	18,518	258	21,754	8.87	2,453
1980	4,280,810.23	3,564,203	49,581	4,231,229	9.25	457,430
1985	678.10	528	7	671	11.63	58
1986	3,707.82	2,848	40	3,668	12.08	304
1991	6,163.77	4,315	60	6,104	15.00	407
1993	68,141.29	45,648	635	67,506	16.26	4,152
1994	88,345.28	57,955	806	87,539	16.78	5,217
1997	11,301.22	6,882	96	11,205	18.62	602
1999	17,040.81	9,754	136	16,905	20.17	838
2000	70,731.12	39,355	547	70,184	20.73	3,386
2001	52,786.09	28,373	395	52,391	21.51	2,436
2002	397,464.40	206,999	2,879	394,585	22.08	17,871
2003	75,462.02	37,837	526	74,936	22.87	3,277
2004	56,313.50	27,256	379	55,934	23.45	2,385
2005	36,525.88	16,952	236	36,290	24.25	1,496
2006	38,253.05	16,984	236	38,017	25.05	1,518
2007	108,196.33	46,048	641	107,555	25.64	4,195
2008	36,645.06	14,841	206	36,439	26.44	1,378
2009	58,606.84	22,517	313	58,294	27.25	2,139
2010	27,392.23	9,949	138	27,254	28.05	972
2011	70,781.47	24,313	338	70,443	28.67	2,457
2012	1,689,273.07	543,946	7,568	1,681,705	29.48	57,046
2014	375,750.83	104,609	1,455	374,296	31.10	12,035
2016	56,799.63	13,348	186	56,614	32.55	1,739
2018	20,414.61	3,871	54	20,361	34.19	596
2019	134,103.49	22,342	311	133,792	35.02	3,820
2020	45,555.44	6,533	91	45,464	35.84	1,269
2021	266,038.28	31,925	444	265,594	36.67	7,243
2022	121,944.26	11,804	164	121,780	37.32	3,263

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2024	87,931.63	4,309	60	87,872	38.82	2,264
2025	237,539.53	5,891	82	237,458	39.32	6,039
2026	427,364.27	2,692	37	427,327	39.43	10,838
	12,222,470.45	8,111,164	1,554,196	10,668,274		1,309,881
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.1	10.72

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	161,921	71,780	104,605	2.41	43,405
2012	40,821.83	30,918	13,706	27,116	4.48	6,053
2023	10,799.01	2,527	1,120	9,679	9.82	986
2024	9,612.38	1,519	674	8,938	10.66	838
	237,618.22	196,885	87,280	150,338		51,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 21.58

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	123,714.28	123,714	123,714			
1969	1,824.48	1,789	330	1,494	1.14	1,311
1972	60,840.93	58,809	10,862	49,979	1.87	26,727
1981	884,159.75	799,722	147,702	736,458	4.75	155,044
1999	893,423.90	641,657	118,508	774,916	10.59	73,174
2004	17,335.45	11,136	2,057	15,278	12.25	1,247
2005	38,798.00	24,280	4,484	34,314	12.56	2,732
2009	135,111.34	73,960	13,660	121,451	14.06	8,638
2010	163,449.79	86,040	15,891	147,559	14.40	10,247
2011	466,202.88	234,966	43,396	422,807	14.76	28,645
2013	2,872,618.00	1,307,041	241,399	2,631,219	15.57	168,993
2015	52,568.43	21,164	3,909	48,659	16.32	2,982
2016	282,877.29	105,796	19,539	263,338	16.74	15,731
2018	301,478.47	94,544	17,462	284,016	17.51	16,220
2019	49,268.16	13,830	2,554	46,714	17.94	2,604
2023	20,940.17	2,783	514	20,426	19.57	1,044
2024	310,141.87	28,285	5,224	304,918	19.93	15,299
2025	5,480.38	258	48	5,432	20.28	268
2026	126,952.89	1,523	281	126,672	20.54	6,167
	6,807,186.46	3,631,297	771,534	6,035,652		537,073

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 7.89

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	213,635.97	205,091	41,495	172,141	2.50	68,856
1982	7,725,812.23	6,730,728	1,361,810	6,364,002	6.51	977,573
1991	233,282.30	185,343	37,500	195,782	9.05	21,633
1992	47,180.60	37,056	7,497	39,684	9.29	4,272
1993	2,248,806.62	1,736,528	351,347	1,897,460	9.74	194,811
1998	544,670.39	385,845	78,067	466,603	11.53	40,469
2000	562,184.45	381,498	77,187	484,997	12.31	39,399
2011	915,917.18	420,406	85,060	830,857	17.68	46,994
2014	3,865,333.08	1,470,373	297,497	3,567,836	19.55	182,498
2016	33,546.66	10,869	2,199	31,348	20.86	1,503
2018	20,102.13	5,307	1,074	19,028	22.30	853
2019	7,243,570.50	1,688,476	341,625	6,901,946	23.03	299,694
2020	212,077.51	42,755	8,650	203,428	23.76	8,562
2021	198,436.04	33,536	6,785	191,651	24.59	7,794
2022	350,543.67	47,674	9,646	340,898	25.41	13,416
2023	29,624.43	3,039	615	29,009	26.24	1,106
2024	621,499.51	42,635	8,626	612,874	27.15	22,574
2025	240,369.14	8,269	1,673	238,696	28.07	8,504
2026	327,424.13	2,816	570	326,854	28.82	11,341
	25,634,016.54	13,438,244	2,718,923	22,915,094		1,951,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 7.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,276	13,684	59,841	5.67	10,554
	73,525.14	67,276	13,684	59,841		10,554

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 14.35

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2026	445,666.70	6,150	11,142	434,525	17.87	24,316
	445,666.70	6,150	11,142	434,525		24,316

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 5.46

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	2,048	1,147	4,704	13.00	362
2021	31,172.83	7,793	4,365	26,808	15.00	1,787
2022	4,141.48	828	464	3,677	16.00	230
2023	9,348.37	1,402	785	8,563	17.00	504
2024	175,994.10	17,599	9,858	166,136	18.00	9,230
2025	53,995.17	2,700	1,512	52,483	19.00	2,762
	280,503.37	32,370	18,131	262,372		14,875

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 5.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	103,595	53,894	65,593	2.30	28,519
2014	13,147.84	10,539	5,483	7,665	2.97	2,581
2017	21,007.05	13,707	7,131	13,876	4.79	2,897
2018	31,168.11	18,402	9,574	21,594	5.55	3,891
2019	27,488.89	14,374	7,478	20,011	6.39	3,132
2020	28,863.43	13,040	6,784	22,079	7.28	3,033
2022	75,954.78	23,029	11,981	63,974	9.19	6,961
2023	68,311.66	15,534	8,081	60,231	10.19	5,911
2024	189,347.17	28,705	14,933	174,414	11.19	15,587
2025	99,173.31	7,517	3,911	95,262	12.19	7,815
	673,949.39	248,442	129,250	544,699		80,327

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 11.92

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	289,679.06	14,484	3,959	285,720	19.00	15,038
2026	95,362.83	1,192	326	95,037	19.75	4,812
	385,041.89	15,676	4,285	380,757		19,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.2 5.16

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	57,416.58	957	1,915	55,502	14.75	3,763
	57,416.58	957	1,915	55,502		3,763

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 6.55

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	17,074	6,222	11,933	2.09	5,710
1997	39,291.32	35,437	12,913	26,378	3.15	8,374
2000	14,790.15	12,767	4,652	10,138	4.12	2,461
2001	2,322.53	1,974	719	1,604	4.41	364
2004	4,697.67	3,752	1,367	3,331	5.55	600
2011	22,500.91	14,176	5,166	17,335	8.81	1,968
2012	17,502.58	10,512	3,830	13,673	9.31	1,469
2015	35,730.49	17,883	6,516	29,214	10.98	2,661
2018	25,218.04	9,764	3,558	21,660	12.66	1,711
2019	7,634.66	2,645	964	6,671	13.20	505
2021	452,466.57	117,415	42,786	409,681	14.27	28,709
2023	11,478.29	1,894	690	10,788	15.18	711
	651,787.83	245,293	89,383	562,405		55,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 8.48

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	438,679.85	146,225	28,416	410,264	10.00	41,026
2023	145,090.40	29,018	5,639	139,451	12.00	11,621
2024	351,510.49	46,867	9,108	342,402	13.00	26,339
2025	3,167.41	211	41	3,126	14.00	223
	938,448.15	222,321	43,204	895,244		79,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 8.44

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	73,951.72	9,860	5,311	68,641	13.00	5,280
2026	13,623.26	227	122	13,501	14.75	915
	87,574.98	10,087	5,433	82,142		6,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 7.07

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
2025 TRANSACTION YEAR				
354.40	76,612.54	208,782.11		208,782.11-
354.70	12,253.20	3,986.81		3,986.81-
360.10	174,967.45	7,057.38		7,057.38-
361.10	60,838.06	5,198.90		5,198.90-
361.20	36,962.56	23,893.27		23,893.27-
363.00	19,914.81	31,245.04		31,245.04-
371.00	10,495.04	525.00		525.00-
380.00	31,570.76	12,069.71		12,069.71-
390.00	18,862.08			
393.00	8,055.73	197.00		197.00-
396.00	76,949.74	166.00		166.00-
397.00	1,878.02			
	529,359.99	293,121.22		293,121.22-
TOTAL	929,673.65	296,305.69		296,305.69-

EXHIBIT NO. 11-I - DEPRECIATION STUDY
BASA WASTEWATER OPERATIONS
AS OF JUNE 30, 2027

Exhibit No. 11-I
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

BASA WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-I
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BASA WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-6. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026 on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	23,381,312.21								23,381,312.21
354.30	STRUCTURES AND IMPROVEMENTS - SPP	36,968,125.38								36,968,125.38
354.40	STRUCTURES AND IMPROVEMENTS - TDP	17,268,436.26								17,268,436.26
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	8,298,054.55								8,298,054.55
355.00	POWER GENERATION EQUIPMENT	1,312,066.33								1,312,066.33
360.10	COLLECTION SEWERS - FORCE MAINS	8,441,560.89								8,441,560.89
361.10	COLLECTION SEWERS - GRAVITY MAINS	95,428,997.95								95,428,997.95
361.20	MANHOLES	12,276,905.39								12,276,905.39
363.00	SERVICES	12,569,796.25								12,569,796.25
364.00	FLOW MEASURING DEVICES	237,618.22								237,618.22
371.00	PUMPING EQUIPMENT	7,170,372.93								7,170,372.93
380.00	TREATMENT EQUIPMENT	26,570,655.31								26,570,655.31
382.00	OUTFALL SEWER LINES	73,525.14								73,525.14
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	4,090,999.70								4,090,999.70
390.00	OFFICE FURNITURE AND EQUIPMENT	280,503.37								280,503.37
391.00	TRANSPORTATION EQUIPMENT	673,949.39								673,949.39
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	683,105.75								683,105.75
394.00	LABORATORY EQUIPMENT	184,647.96								184,647.96
395.00	POWER OPERATED EQUIPMENT	651,787.83								651,787.83
396.00	COMMUNICATION EQUIPMENT	2,247,233.15								2,247,233.15
397.00	MISCELLANEOUS EQUIPMENT	122,961.58								122,961.58
TOTAL DEPRECIABLE PLANT		**258,932,615.54**		**0.00**		**0.00**		**0.00**		**258,932,615.54**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	1,406,781.47								1,406,781.47
353.30	LAND AND LAND RIGHTS - SPP	2,839,288.39								2,839,288.39
353.40	LAND AND LAND RIGHTS - TDP	9,037,629.74								9,037,629.74
TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**		**0.00**		**0.00**		**0.00**		**13,283,699.60**
TOTAL UTILITY PLANT		**272,216,315.14**		**0.00**		**0.00**		**0.00**		**272,216,315.14**

PENNSYLVANIA AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	23,381,312.21	337,687	23,043,625	610,153	2.61	37.8
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	36,968,125.38	2,815,471	34,152,654	1,128,128	3.05	30.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	17,268,436.26	1,535,068	15,733,368	703,940	4.08	22.4
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	8,298,054.55	879,612	7,418,443	521,474	6.28	14.2
355.00	POWER GENERATING EQUIPMENT	35-S0.5	1,312,066.33	164,731	1,147,335	67,116	5.12	17.1
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	8,441,560.89	351,848	8,089,713	215,908	2.56	37.5
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	95,428,997.95	6,325,640	89,103,358	2,863,464	3.00	31.1
361.20	MANHOLES	50-S2.5	12,276,905.39	2,551,770	9,725,135	979,592	7.98	9.9
363.00	SERVICES	47-R3	12,569,796.25	2,845,798	9,723,998	1,197,712	9.53	8.1
364.00	FLOW MEASURING DEVICES	15-L2.5	237,618.22	138,556	99,062	33,722	14.19	2.9
371.00	PUMPING EQUIPMENT	30-S0.5	7,170,372.93	1,244,178	5,926,195	515,562	7.19	11.5
380.00	TREATMENT EQUIPMENT	35-S1.5	26,570,655.31	4,501,179	22,069,476	1,871,462	7.04	11.8
382.00	OUTFALL SEWER LINES	50-R3	73,525.14	24,233	49,292	8,850	12.04	5.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	4,090,999.70	49,673	4,041,327	227,204	5.55	17.8
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	280,503.37	33,029	247,474	14,861	5.30	16.7
391.00	TRANSPORTATION EQUIPMENT	14-L4	673,949.39	209,590	464,359	69,289	10.28	6.7
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	683,105.75	30,232	652,874	34,552	5.06	18.9
394.00	LABORATORY EQUIPMENT	15-SQ	184,647.96	8,852	175,796	12,106	6.56	14.5
395.00	POWER OPERATED EQUIPMENT	22-R2	651,787.83	144,657	507,131	50,560	7.76	10.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,247,233.15	142,276	2,104,957	164,477	7.32	12.8
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	122,961.58	5,339	117,623	8,986	7.31	13.1
	TOTAL DEPRECIABLE PLANT		**258,932,615.54**	**24,339,419**	**234,593,195**	**11,299,118**	**4.36**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		1,406,781.47					
353.30	LAND AND LAND RIGHTS - SPP		2,839,288.39					
353.40	LAND AND LAND RIGHTS - TDP		9,037,629.74					
	TOTAL NONDEPRECIABLE PLANT		**13,283,699.60**					
	AMORTIZATION OF NET SALVAGE					**65,747**		
	TOTAL UTILITY PLANT		**272,216,315.14**	**24,339,419**	**234,593,195**	**11,364,865**		

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026	+	PROJECTED DEPRECIATION ACCRUALS	-	PROJECTED RETIREMENTS	-	PROJECTED COST OF REMOVAL	+	PROJECTED SALVAGE	+	ADJUSTMENTS	=	PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)
354.20	4,236		333,451										337,687
354.30	1,654,675		1,160,796										2,815,471
354.40	769,760		765,308										1,535,068
354.70	402,414		541,382		61,128		3,056						879,612
355.00	94,927		69,804										164,731
360.10	132,420		219,664		225		11						351,848
361.10	3,657,900		2,845,442		169,240		8,462						6,325,640
361.20	1,454,357		1,099,053		1,562		78						2,551,770
363.00	1,554,196		1,332,795		39,231		1,962						2,845,798
364.00	87,280		51,276										138,556
371.00	771,534		548,179		71,938		3,597						1,244,178
380.00	2,718,923		1,977,057		185,525		9,276						4,501,179
382.00	13,684		10,549										24,233
389.10	11,142		38,531										49,673
390.00	18,131		14,898										33,029
391.00	129,250		80,340										209,590
393.00	4,285		25,947										30,232
394.00	1,915		6,937										8,852
395.00	89,383		55,274										144,657
396.00	43,204		139,072		40,000								142,276
397.00	5,433		7,100		7,194								5,339
TOTAL	**13,619,049**		**11,322,855**		**576,042**		**26,442**		**0**		**0**		**24,339,419**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	465,513.27	23,381,312.21	2.62	333,451		333,451
354.30	36,968,125.38	36,968,125.38	3.14	1,160,796		1,160,796
354.40	17,268,436.26	17,268,436.26	4.19	723,552	41,756	765,308
354.70	7,747,804.37	8,298,054.55	6.80	540,218	1,164	541,382
355.00	1,312,066.33	1,312,066.33	5.32	69,804		69,804
360.10	8,438,180.31	8,441,560.89	2.58	217,743	1,921	219,664
361.10	87,578,225.34	95,428,997.95	3.16	2,843,310	2,132	2,845,442
361.20	12,188,943.61	12,276,905.39	8.95	1,094,262	4,791	1,099,053
363.00	12,222,470.45	12,569,796.25	10.72	1,326,250	6,545	1,332,795
364.00	237,618.22	237,618.22	21.58	51,276		51,276
371.00	6,807,186.46	7,170,372.93	7.89	547,662	517	548,179
380.00	25,634,016.54	26,570,655.31	7.61	1,977,057		1,977,057
382.00	73,525.14	73,525.14	14.35	10,549		10,549
389.10	445,666.70	4,090,999.70	5.46	38,531		38,531
390.00	280,503.37	280,503.37	5.30	14,868	30	14,898
391.00	673,949.39	673,949.39	11.92	80,340		80,340
393.00	385,041.89	683,105.75	5.16	25,908	39	25,947
394.00	57,416.58	184,647.96	6.55	6,937		6,937
395.00	651,787.83	651,787.83	8.48	55,274		55,274
396.00	938,448.15	2,247,233.15	8.44	139,039	33	139,072
397.00	87,574.98	122,961.58	7.07	7,100		7,100
TOTAL	**220,462,500.57**	**258,932,615.54**		**11,263,927**	**58,928**	**11,322,855**

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

TABLE 5. CALCULATION OF AVERAGE NET SALVAGE ACCRUAL FOR THE YEAR 2027

EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20											0	0
354.30											0	0
354.40								208,782			(208,782)	(41,756)
354.70								3,987		3,669	(7,656)	(1,531)
355.00											0	0
360.10						2,537		7,057		17	(9,611)	(1,922)
361.10								5,199		10,923	(16,122)	(3,224)
361.20								23,893		117	(24,010)	(4,802)
363.00								31,245		2,958	(34,203)	(6,841)
364.00											0	0
371.00								525		4,122	(4,647)	(929)
380.00						500		12,070		10,629	(23,199)	(4,640)
382.00											0	0
389.10											0	0
390.00						148					(148)	(30)
391.00											0	0
393.00								197			(197)	(39)
394.00											0	0
395.00											0	0
396.00								166			(166)	(33)
397.00											0	0
TOTAL	**0**	**0**	**0**	**0**	**0**	**3,184**	**0**	**293,121**	**0**	**32,435**	**(328,741)**	**(65,747)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1928	3,771,188	474,285	3,296,903	3,296,903	1.4
1930	473,236	473,236		3,296,903	1.4
1935	4,682,110	1,024,045	3,658,065	6,954,968	3.0
1945	2,348,462	694,280	1,654,182	8,609,150	3.7
1954	1,422,373	181,053	1,241,320	9,850,470	4.2
1955	4,575,541	606,997	3,968,544	13,819,014	5.9
1960	6,633,506	840,706	5,792,800	19,611,814	8.4
1963	1,139,244	127,343	1,011,901	20,623,715	8.8
1964	3,768,749	582,788	3,185,961	23,809,676	10.1
1965	2,254,167	266,324	1,987,843	25,797,519	11.0
1966	352,597	98,100	254,497	26,052,016	11.1
1967	488,087	52,037	436,050	26,488,066	11.3
1969	159,255	24,675	134,580	26,622,646	11.3
1970	2,192,163	253,555	1,938,608	28,561,254	12.2
1972	342,998	43,816	299,182	28,860,436	12.3
1973	95,460	10,768	84,692	28,945,128	12.3
1974	3,483	291	3,192	28,948,320	12.3
1979	18,328,844	1,814,793	16,514,051	45,462,371	19.4
1980	38,028,095	4,036,546	33,991,549	79,453,920	33.9
1981	1,867,024	393,312	1,473,712	80,927,632	34.5
1982	21,004,333	3,563,050	17,441,283	98,368,915	41.9
1985	86,236	11,308	74,928	98,443,843	42.0
1986	104,832	8,918	95,914	98,539,757	42.0
1991	362,788	71,372	291,416	98,831,173	42.1
1992	414,227	58,609	355,618	99,186,791	42.3
1993	3,724,695	696,369	3,028,326	102,215,117	43.6
1994	832,804	66,818	765,986	102,981,103	43.9
1995	91,800	6,977	84,823	103,065,926	43.9
1997	280,046	36,994	243,052	103,308,978	44.0
1998	540,757	126,945	413,812	103,722,790	44.2
1999	1,282,305	336,418	945,887	104,668,677	44.6
2000	1,037,744	172,063	865,681	105,534,358	45.0
2001	470,335	72,002	398,333	105,932,691	45.2
2002	1,201,370	91,437	1,109,933	107,042,624	45.6
2003	1,275,715	178,281	1,097,434	108,140,058	46.1
2004	1,139,298	127,802	1,011,496	109,151,554	46.5
2005	443,043	36,544	406,499	109,558,053	46.7
2006	379,521	22,271	357,250	109,915,303	46.9
2007	5,964,713	229,110	5,735,603	115,650,906	49.3
2008	234,527	16,921	217,606	115,868,512	49.4
2009	438,889	37,821	401,068	116,269,580	49.6
2010	1,019,379	83,214	936,165	117,205,745	50.0
2011	3,805,886	499,745	3,306,141	120,511,886	51.4
2012	6,800,839	385,695	6,415,144	126,927,030	54.1

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2013	31,150,225	2,289,470	28,860,755	155,787,785	66.4
2014	16,834,055	1,178,838	15,655,217	171,443,002	73.1
2015	230,411	28,842	201,569	171,644,571	73.2
2016	1,946,558	115,186	1,831,372	173,475,943	73.9
2017	185,527	16,157	169,370	173,645,313	74.0
2018	1,943,934	109,798	1,834,136	175,479,449	74.8
2019	7,999,743	661,192	7,338,551	182,818,000	77.9
2020	504,689	32,503	472,186	183,290,186	78.1
2021	2,888,136	243,505	2,644,631	185,934,817	79.3
2022	1,177,393	55,527	1,121,866	187,056,683	79.7
2023	1,009,610	51,284	958,326	188,015,009	80.1
2024	2,615,260	132,106	2,483,154	190,498,163	81.2
2025	1,263,637	48,217	1,215,420	191,713,583	81.7
2026	4,276,412	66,345	4,210,067	195,923,650	83.5
2027	39,044,363	374,815	38,669,548	234,593,198	100.0
SUBTOTAL	258,932,617	24,339,419	234,593,198		
NONDEPRECIABLE	13,283,700		13,283,700		
TOTAL	272,216,317	24,339,419	247,876,898		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2026	465,513.27	12,057	24,932	440,581	37.61	11,714
2027	22,915,798.94	151,244	312,755	22,603,044	37.77	598,439
	23,381,312.21	163,301	337,687	23,043,625		610,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.8	2.61

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	699,951.35	555,621	122,598	577,353	16.37	35,269
1969	27,685.26	21,035	4,641	23,044	18.34	1,256
1972	5,390.11	3,973	877	4,513	19.63	230
1979	312,467.50	214,478	47,325	265,142	21.93	12,090
1980	1,925,421.49	1,312,175	289,531	1,635,890	21.97	74,460
1981	1,006,124.74	675,713	149,096	857,029	22.49	38,107
1992	367,539.24	210,968	46,550	320,989	25.98	12,355
1999	101,094.83	50,386	11,118	89,977	28.18	3,193
2005	55,968.06	23,764	5,244	50,724	29.81	1,702
2010	464,545.22	164,263	36,245	428,300	31.08	13,781
2012	94,838.48	30,585	6,749	88,089	31.51	2,796
2013	22,305,947.27	6,807,775	1,502,134	20,803,813	31.87	652,771
2014	8,206,912.04	2,368,515	522,612	7,684,300	32.05	239,760
2016	592,801.05	149,979	33,093	559,708	32.48	17,232
2018	792,190.90	169,687	37,441	754,750	33.02	22,857
2023	9,247.84	984	217	9,031	33.59	269
	36,968,125.38	12,759,901	2,815,471	34,152,654		1,128,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.3 3.05

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1964	535,164.61	424,814	59,347	475,818	16.37	29,066
1965	1,945,016.40	1,531,506	213,954	1,731,062	16.74	103,409
1982	12,187,003.00	8,116,544	1,133,896	11,053,107	22.57	489,726
1993	445,465.16	251,421	35,124	410,341	26.24	15,638
1994	220,388.44	122,183	17,069	203,319	26.52	7,667
1995	91,800.02	49,939	6,977	84,823	26.82	3,163
2007	156,375.15	62,237	8,695	147,680	30.25	4,882
2011	840,813.68	283,859	39,655	801,159	31.39	25,523
2016	14,574.90	3,687	515	14,060	32.48	433
2017	164,519.97	38,498	5,378	159,142	32.74	4,861
2019	360,662.79	70,113	9,795	350,868	33.15	10,584
2022	54,845.32	7,102	992	53,853	33.61	1,602
2023	236,710.97	25,186	3,519	233,192	33.59	6,942
2024	9,360.58	767	107	9,254	33.63	275
2025	5,735.27	321	45	5,690	33.71	169
	17,268,436.26	10,988,177	1,535,068	15,733,368		703,940

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 4.08

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1966	145,801.64	140,524	33,305	112,497	2.29	49,125
1982	1,225,039.87	1,063,947	252,160	972,880	6.81	142,860
2003	628,157.38	398,001	94,328	533,829	13.88	38,460
2011	1,021,910.09	490,517	116,255	905,655	17.33	52,259
2012	719,107.69	328,992	77,973	641,135	17.79	36,039
2013	2,161,099.49	937,917	222,291	1,938,808	18.26	106,178
2015	122,608.96	47,082	11,159	111,450	19.25	5,790
2016	137,243.68	49,065	11,629	125,615	19.77	6,354
2020	9,134.74	2,200	521	8,614	22.07	390
2021	1,051,741.50	219,604	52,047	999,694	22.74	43,962
2023	54,795.46	7,803	1,849	52,946	24.09	2,198
2024	58,429.72	6,293	1,491	56,939	24.86	2,290
2025	30,491.59	2,201	522	29,970	25.70	1,166
2026	321,221.61	11,660	2,764	318,458	26.55	11,995
2027	611,271.13	5,563	1,318	609,953	27.22	22,408
	8,298,054.55	3,711,369	879,612	7,418,443		521,474

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 6.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1999	15,782.30	10,650	2,758	13,024	13.49	965
2000	52,360.25	34,636	8,971	43,389	13.82	3,140
2001	346,845.16	224,548	58,159	288,686	14.16	20,387
2005	41,623.25	24,358	6,309	35,314	15.59	2,265
2010	15,509.83	7,646	1,980	13,530	17.48	774
2013	621,166.53	266,977	69,149	552,018	18.57	29,726
2014	40,215.83	16,364	4,238	35,978	18.95	1,899
2016	74,060.67	26,477	6,858	67,203	19.77	3,399
2018	28,901.95	8,792	2,277	26,625	20.59	1,293
2021	63,989.80	13,822	3,580	60,410	21.78	2,774
2023	11,610.76	1,746	452	11,159	22.60	494
	1,312,066.33	636,016	164,731	1,147,335		67,116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.12

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1964	17,670.88	13,471	1,353	16,318	19.64	831
1969	43,735.32	31,454	3,160	40,575	22.65	1,791
1979	1,160,481.90	724,141	72,741	1,087,741	28.92	37,612
1980	3,297,197.01	2,030,084	203,924	3,093,273	29.34	105,429
2005	120,689.76	38,235	3,841	116,849	47.44	2,463
2010	48,159.59	12,035	1,209	46,951	51.03	920
2013	2,816,323.60	583,542	58,617	2,757,707	53.57	51,479
2016	85,454.40	14,006	1,407	84,047	56.11	1,498
2018	197,446.89	26,655	2,677	194,770	57.67	3,377
2023	76,315.55	4,671	469	75,847	61.36	1,236
2024	435,613.23	20,125	2,022	433,591	61.94	7,000
2025	135,260.74	4,193	421	134,840	62.52	2,157
2026	3,606.01	57	6	3,600	62.69	57
2027	3,606.01	14	1	3,605	62.64	58
	8,441,560.89	3,502,683	351,848	8,089,713		215,908

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 2.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1928	3,637,630.87	3,277,142	434,704	3,202,927	10.89	294,116
1935	4,023,274.17	3,516,342	466,433	3,556,841	13.26	268,238
1945	1,710,160.84	1,416,355	187,876	1,522,285	17.01	89,494
1954	1,186,915.36	927,100	122,977	1,063,938	20.46	52,001
1955	3,524,551.85	2,740,692	363,545	3,161,007	20.59	153,521
1960	5,223,193.78	3,884,489	515,267	4,707,927	23.09	203,895
1963	1,030,100.25	738,376	97,944	932,156	25.29	36,859
1964	2,079,750.68	1,480,575	196,394	1,883,357	25.50	73,857
1965	194,096.63	137,187	18,197	175,900	25.72	6,839
1967	443,614.20	306,094	40,603	403,011	26.96	14,948
1970	1,792,441.10	1,195,379	158,564	1,633,877	28.47	57,389
1972	271,120.53	175,957	23,340	247,781	29.75	8,329
1973	77,742.69	49,538	6,571	71,172	30.75	2,315
1974	3,482.95	2,197	291	3,192	31.03	103
1979	14,499,658.03	8,491,000	1,126,308	13,373,350	33.97	393,681
1980	24,689,428.45	14,156,918	1,877,877	22,811,551	34.97	652,318
1985	51,907.71	27,252	3,615	48,293	38.00	1,271
1986	92,090.74	47,574	6,311	85,780	38.37	2,236
1991	110,431.89	51,285	6,803	103,629	41.52	2,496
1993	842,780.76	372,509	49,412	793,369	42.92	18,485
1994	469,505.85	202,967	26,923	442,583	43.34	10,212
1997	195,777.96	77,528	10,284	185,494	45.76	4,054
1999	76,153.60	28,573	3,790	72,364	46.63	1,552
2000	295,646.82	106,965	14,189	281,458	47.63	5,909
2001	37,579.56	13,190	1,750	35,830	48.07	745
2002	704,945.07	239,681	31,793	673,152	48.53	13,871
2003	94,137.33	30,726	4,076	90,061	49.53	1,818
2004	359,867.28	113,394	15,041	344,826	49.99	6,898
2005	111,250.06	33,531	4,448	106,802	50.99	2,095
2006	283,486.98	82,155	10,898	272,589	51.46	5,297
2007	5,697,173.26	1,583,814	210,088	5,487,085	51.94	105,643
2008	119,833.64	31,648	4,198	115,636	52.94	2,184
2009	234,846.70	59,181	7,850	226,997	53.43	4,248
2010	245,335.06	58,807	7,801	237,534	53.92	4,405
2011	17,415.79	3,957	525	16,891	54.42	310
2012	3,754,870.86	799,787	106,089	3,648,782	55.42	65,839
2013	391,454.04	78,369	10,395	381,059	55.93	6,813
2014	4,325,043.65	809,648	107,397	4,217,647	56.44	74,728
2015	19,789.63	3,443	457	19,333	56.97	339
2016	566,691.56	91,011	12,072	554,620	57.49	9,647
2018	465,838.02	62,050	8,231	457,607	58.57	7,813

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2019	113,300.54	13,505	1,791	111,510	59.11	1,886
2020	192,663.32	20,230	2,683	189,980	59.67	3,184
2021	284,879.57	25,810	3,424	281,456	60.23	4,673
2022	350,961.36	26,849	3,562	347,399	60.36	5,755
2023	276,107.66	17,008	2,256	273,852	60.94	4,494
2024	211,109.68	9,943	1,319	209,791	60.69	3,457
2025	126,609.78	4,052	537	126,073	60.50	2,084
2026	1,903,951.11	31,415	4,167	1,899,784	59.61	31,870
2027	8,018,398.73	34,479	4,574	8,013,825	57.55	139,250
	95,428,997.95	47,687,677	6,325,640	89,103,358		2,863,464

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 3.00

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1928	133,556.78	133,543	39,581	93,976	0.01	93,976
1935	142,923.76	140,694	41,700	101,224	1.46	69,332
1945	184,304.42	176,822	52,408	131,896	3.47	38,010
1954	139,593.31	130,436	38,660	100,933	5.12	19,713
1955	406,717.32	380,687	112,832	293,885	4.92	59,733
1960	619,841.51	568,953	168,632	451,210	5.99	75,327
1963	109,143.32	99,189	29,399	79,744	6.42	12,421
1964	318,037.52	286,520	84,922	233,116	6.93	33,639
1965	26,018.04	23,390	6,933	19,085	6.97	2,738
1967	40,634.41	36,083	10,695	29,939	7.57	3,955
1970	280,127.66	244,299	72,408	207,720	8.36	24,847
1972	6,426.32	5,549	1,645	4,781	8.69	550
1973	13,194.78	11,329	3,358	9,837	8.89	1,107
1979	2,334,275.62	1,904,769	564,556	1,769,720	10.82	163,560
1980	3,844,641.96	3,108,009	921,185	2,923,457	11.14	262,429
1985	33,650.94	25,581	7,582	26,069	13.25	1,967
1986	9,040.15	6,783	2,010	7,030	13.64	515
1991	15,506.88	10,718	3,177	12,330	16.08	767
1993	123,671.46	82,415	24,427	99,244	17.02	5,831
1994	54,664.84	35,718	10,586	44,079	17.51	2,517
1997	33,686.72	20,515	6,080	27,607	19.26	1,433
1999	14,805.69	8,540	2,531	12,275	20.54	598
2000	45,581.24	25,475	7,551	38,030	21.31	1,785
2001	30,843.29	16,680	4,944	25,899	22.08	1,173
2002	99,254.21	52,108	15,444	83,810	22.62	3,705
2003	478,011.02	242,065	71,746	406,265	23.39	17,369
2004	701,311.93	341,960	101,354	599,958	24.17	24,822
2005	38,617.20	18,096	5,363	33,254	24.95	1,333
2006	57,803.32	25,977	7,699	50,104	25.73	1,947
2007	3,028.09	1,302	386	2,642	26.51	100
2008	78,067.24	32,039	9,496	68,571	27.30	2,512
2009	11,484.80	4,465	1,323	10,162	28.30	359
2010	56,286.31	20,764	6,154	50,132	29.08	1,724
2011	336,347.24	117,318	34,772	301,575	29.87	10,096
2012	485,106.42	158,630	47,017	438,089	30.87	14,191
2014	13,493.57	3,842	1,139	12,355	32.66	378
2016	103,973.46	25,162	7,458	96,515	34.45	2,802
2018	62,427.33	12,361	3,664	58,763	36.45	1,612
2019	62,386.00	10,980	3,254	59,132	37.45	1,579
2020	16,501.98	2,553	757	15,745	38.25	412
2021	140,858.75	18,678	5,536	135,323	39.25	3,448

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2022	219,114.43	24,212	7,176	211,938	40.25	5,266
2023	49,274.81	4,356	1,291	47,984	41.25	1,163
2024	88,498.50	5,867	1,739	86,760	42.25	2,053
2025	36,190.85	1,600	474	35,717	43.25	826
2026	88,456.60	1,955	580	87,877	44.25	1,986
2027	89,523.39	492	146	89,377	45.00	1,986
	12,276,905.39	8,609,479	2,551,770	9,725,135		979,592

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 7.98

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1930	473,236.02	473,236	473,236			
1935	515,912.25	515,912	515,912			
1945	453,996.45	453,996	453,996			
1954	95,864.12	93,774	19,416	76,448	1.63	46,901
1955	644,271.59	630,871	130,620	513,652	1.53	335,720
1960	790,470.95	757,350	156,807	633,664	2.93	216,268
1965	15,511.15	14,522	3,007	12,504	4.23	2,956
1967	3,838.04	3,569	739	3,099	4.52	686
1969	86,079.30	78,883	16,332	69,747	5.29	13,185
1970	119,594.09	109,070	22,583	97,011	5.50	17,638
1972	1,336.20	1,205	249	1,087	5.98	182
1973	4,522.36	4,054	839	3,683	6.24	590
1979	21,961.17	18,658	3,863	18,098	8.50	2,129
1980	4,271,406.47	3,593,534	744,029	3,527,377	8.87	397,675
1985	676.91	534	111	566	11.19	51
1986	3,701.60	2,884	597	3,105	11.63	267
1991	6,155.62	4,410	913	5,243	14.25	368
1993	68,060.03	46,744	9,678	58,382	15.50	3,767
1994	88,245.12	59,115	12,240	76,005	16.26	4,674
1997	11,290.25	7,045	1,459	9,831	18.08	544
1999	17,025.94	10,059	2,083	14,943	19.39	771
2000	70,672.68	40,453	8,376	62,297	20.17	3,089
2001	52,744.82	29,347	6,076	46,669	20.73	2,251
2002	397,170.52	213,479	44,200	352,971	21.51	16,410
2003	75,409.29	39,273	8,131	67,278	22.08	3,047
2004	56,276.34	28,217	5,842	50,434	22.87	2,205
2005	36,503.14	17,668	3,658	32,845	23.45	1,401
2006	38,230.66	17,743	3,674	34,557	24.25	1,425
2007	108,136.78	48,013	9,941	98,196	25.05	3,920
2008	36,626.07	15,588	3,227	33,399	25.64	1,303
2009	58,578.27	23,724	4,912	53,666	26.44	2,030
2010	27,379.68	10,519	2,178	25,202	27.25	925
2011	70,751.01	25,697	5,320	65,431	28.05	2,333
2012	1,688,590.86	580,031	120,094	1,568,497	28.67	54,709
2014	375,617.55	112,798	23,354	352,264	30.29	11,630
2016	56,782.00	14,553	3,013	53,769	31.92	1,684
2018	20,409.09	4,335	898	19,511	33.37	585
2019	134,069.68	25,420	5,263	128,807	34.19	3,767
2020	45,544.78	7,588	1,571	43,974	35.02	1,256
2021	265,980.49	38,142	7,897	258,083	35.84	7,201
2022	121,919.62	14,630	3,029	118,891	36.67	3,242

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2024	87,916.34	6,409	1,327	86,589	38.15	2,270
2025	237,501.24	11,638	2,410	235,091	38.82	6,056
2026	427,300.51	10,597	2,194	425,107	39.32	10,811
2027	386,529.20	2,435	504	386,025	39.43	9,790
	12,569,796.25	8,217,722	2,845,798	9,723,998		1,197,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 9.53

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1999	176,385.00	162,980	112,829	63,556	2.30	27,633
2012	40,821.83	31,596	21,874	18,948	4.38	4,326
2023	10,799.01	3,317	2,296	8,503	9.02	943
2024	9,612.38	2,249	1,557	8,055	9.82	820
	237,618.22	200,142	138,556	99,062		33,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 14.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1964	118,173.93	118,174	118,174			
1969	1,754.87	1,740	542	1,213	0.48	1,213
1972	58,725.07	56,846	17,705	41,020	1.82	22,538
1981	860,898.94	784,107	244,216	616,683	4.51	136,737
1999	881,057.60	646,344	201,309	679,749	10.17	66,839
2004	17,144.53	11,278	3,513	13,632	11.97	1,139
2005	38,391.90	24,663	7,681	30,711	12.25	2,507
2009	133,979.66	76,208	23,736	110,244	13.65	8,076
2010	162,163.22	88,768	27,647	134,516	14.06	9,567
2011	462,765.23	243,600	75,871	386,894	14.40	26,868
2013	2,854,233.76	1,370,603	426,884	2,427,350	15.15	160,221
2015	52,281.72	22,460	6,995	45,287	15.93	2,843
2016	281,465.33	113,318	35,294	246,171	16.32	15,084
2018	300,246.29	103,495	32,235	268,011	17.11	15,664
2019	49,088.57	15,394	4,795	44,294	17.51	2,530
2023	20,899.72	3,611	1,125	19,775	19.15	1,033
2024	309,674.06	41,156	12,817	296,857	19.57	15,169
2025	5,474.48	499	155	5,319	19.93	267
2026	126,874.44	5,963	1,858	125,016	20.28	6,164
2027	435,079.61	5,221	1,626	433,454	20.54	21,103
	7,170,372.93	3,733,448	1,244,178	5,926,195		515,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 7.19

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1966	206,795.47	199,309	64,795	142,000	2.29	62,009
1982	7,592,289.85	6,696,400	2,176,994	5,415,296	6.02	899,551
1991	230,693.77	186,031	60,479	170,215	8.64	19,701
1992	46,687.40	37,093	12,059	34,628	9.05	3,826
1993	2,226,563.12	1,748,743	568,515	1,658,048	9.29	178,477
1998	540,756.62	390,480	126,945	413,812	11.16	37,080
2000	558,692.80	387,677	126,033	432,660	11.91	36,327
2011	913,894.41	441,594	143,562	770,332	17.11	45,022
2014	3,859,624.94	1,575,499	512,193	3,347,432	18.85	177,583
2016	33,510.57	11,833	3,847	29,664	20.15	1,472
2018	20,087.37	5,912	1,922	18,165	21.58	842
2019	7,239,260.68	1,911,165	621,318	6,617,943	22.30	296,769
2020	211,980.56	49,413	16,064	195,917	23.03	8,507
2021	198,366.45	39,991	13,001	185,365	23.76	7,802
2022	350,456.35	59,227	19,255	331,201	24.59	13,469
2023	29,619.50	4,028	1,309	28,310	25.41	1,114
2024	621,436.16	63,759	20,728	600,708	26.24	22,893
2025	240,357.95	16,489	5,361	234,997	27.15	8,656
2026	327,419.04	11,263	3,662	323,757	28.07	11,534
2027	1,122,162.30	9,651	3,137	1,119,025	28.82	38,828
	26,570,655.31	13,845,557	4,501,179	22,069,476		1,871,462

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 7.04

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1965	73,525.14	67,467	24,233	49,292	5.57	8,850
	73,525.14	67,467	24,233	49,292		8,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.6	12.04

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2026	445,666.70	24,601	16,314	429,353	17.12	25,079
2027	3,645,333.00	50,306	33,359	3,611,974	17.87	202,125
	4,090,999.70	74,907	49,673	4,041,327		227,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.8	5.55

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	5,851.42	2,341	1,667	4,184	12.00	349
2021	31,172.83	9,352	6,657	24,516	14.00	1,751
2022	4,141.48	1,035	737	3,404	15.00	227
2023	9,348.37	1,870	1,331	8,017	16.00	501
2024	175,994.10	26,399	18,793	157,201	17.00	9,247
2025	53,995.17	5,400	3,844	50,151	18.00	2,786
	280,503.37	46,397	33,029	247,474		14,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 5.30

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
2011	119,487.15	104,958	75,849	43,638	2.21	19,746
2014	13,147.84	10,939	7,905	5,243	2.62	2,001
2017	21,007.05	14,915	10,779	10,228	4.08	2,507
2018	31,168.11	20,337	14,697	16,471	4.79	3,439
2019	27,488.89	16,229	11,728	15,761	5.55	2,840
2020	28,863.43	15,093	10,907	17,956	6.39	2,810
2022	75,954.78	28,749	20,776	55,179	8.21	6,721
2023	68,311.66	20,712	14,968	53,344	9.19	5,805
2024	189,347.17	43,058	31,116	158,231	10.19	15,528
2025	99,173.31	15,035	10,865	88,308	11.19	7,892
	673,949.39	290,025	209,590	464,359		69,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 10.28

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	289,679.06	28,968	23,377	266,302	18.00	14,795
2026	95,362.83	4,768	3,848	91,515	19.00	4,817
2027	298,063.86	3,726	3,007	295,057	19.75	14,940
	683,105.75	37,462	30,232	652,874		34,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 5.06

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	57,416.58	3,828	5,696	51,721	14.00	3,694
2027	127,231.38	2,121	3,156	124,075	14.75	8,412
	184,647.96	5,949	8,852	175,796		12,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 6.56

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1993	18,154.62	17,221	9,213	8,942	1.84	4,860
1997	39,291.32	35,834	19,171	20,120	2.89	6,962
2000	14,790.15	12,978	6,943	7,847	3.77	2,081
2001	2,322.53	2,005	1,073	1,250	4.12	303
2004	4,697.67	3,836	2,052	2,646	5.17	512
2011	22,500.91	14,833	7,936	14,565	8.27	1,761
2012	17,502.58	11,027	5,899	11,604	8.81	1,317
2015	35,730.49	19,123	10,231	25,499	10.42	2,447
2018	25,218.04	10,758	5,756	19,462	12.10	1,608
2019	7,634.66	2,956	1,581	6,054	12.66	478
2021	452,466.57	137,369	73,493	378,974	13.76	27,542
2023	11,478.29	2,447	1,309	10,169	14.76	689
	651,787.83	270,387	144,657	507,131		50,560

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.76

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2021	398,679.85	159,472	77,870	320,810	9.00	35,646
2023	145,090.40	38,691	18,893	126,197	11.00	11,472
2024	351,510.49	70,302	34,328	317,182	12.00	26,432
2025	3,167.41	422	206	2,961	13.00	228
2027	1,348,785.00	22,484	10,979	1,337,806	14.75	90,699
	2,247,233.15	291,371	142,276	2,104,957		164,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 7.32

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2024	66,757.77	13,352	4,762	61,996	12.00	5,166
2026	13,623.26	908	324	13,299	14.00	950
2027	42,580.55	710	253	42,328	14.75	2,870
	122,961.58	14,970	5,339	117,623		8,986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1 7.31

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
BASA WASTEWATER OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.40	76,612.54			
360.10	174,854.73	2,536.60		2,536.60-
361.10	11,611.90			
361.20	36,190.86			
380.00	4,504.61	499.87		499.87-
390.00	18,862.08	148.00		148.00-
396.00	76,949.74			
397.00	727.20			
	400,313.66	3,184.47		3,184.47-
2025 TRANSACTION YEAR				
354.40	76,612.54	208,782.11		208,782.11-
354.70	12,253.20	3,986.81		3,986.81-
360.10	174,967.45	7,057.38		7,057.38-
361.10	60,838.06	5,198.90		5,198.90-
361.20	36,962.56	23,893.27		23,893.27-
363.00	19,914.81	31,245.04		31,245.04-
371.00	10,495.04	525.00		525.00-
380.00	31,570.76	12,069.71		12,069.71-
390.00	18,862.08			
393.00	8,055.73	197.00		197.00-
396.00	76,949.74	166.00		166.00-
397.00	1,878.02			
	529,359.99	293,121.22		293,121.22-
2026 TRANSACTION YEAR				
354.70	42,816.98	3,669.00		3,669.00-
360.10	225.43	17.00		17.00-
361.10	133,846.15	10,923.00		10,923.00-
361.20	1,552.51	117.00		117.00-
363.00	39,530.41	2,958.00		2,958.00-
371.00	46,464.09	4,122.00		4,122.00-
380.00	119,828.45	10,629.00		10,629.00-
393.00	8,055.73			
396.00	20,000.00			
397.00	4,747.79			
	417,067.54	32,435.00		32,435.00-
TOTAL	1,346,741.19	328,740.69		328,740.69-

VOLUME 15

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 11-J, 11-K, 11-L, 11-M, 11-N,
DEPRECIATION STUDY

WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2025, 2026, 2027

ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2026, 2027

EXHIBIT NO. 11-J - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2025

Exhibit No. 11-J
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-J
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 through 3, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based, as well as support for the service life estimates, is set forth in a companion report "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle
084761.100

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of net original cost used in the study. The net original cost is the original cost of wastewater plant less advances and contributions. The results of the depreciation study are summarized in Table 2, which sets forth the book reserve and the calculated annual depreciation related to net original cost as of June 30, 2025, and the annual amortization of net negative salvage. Table 3 presents the calculation of the amortization of experienced net salvage by account, based on the five-year period, 2020-2024.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage, and cost of removal are set forth by account for the years 2020 through 2024, on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2025

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2025
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	44,336,602.62								44,336,602.62
354.30	STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61								25,842,326.61
354.40	STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06				2,500,000.00				134,343,428.06
355.00	POWER GENERATING EQUIPMENT	3,221,469.85								3,221,469.85
360.10	COLLECTION SEWERS - FORCE MAINS	17,527,772.02								17,527,772.02
361.10	COLLECTION SEWERS - GRAVITY MAINS	434,661,611.54				8,113,082.47				426,548,529.07
361.20	MANHOLES	45,588,029.34								45,588,029.34
363.00	SERVICES	19,203,502.55				1,473,516.15				17,729,986.40
364.00	FLOW MEASURING DEVICES	2,607,930.36								2,607,930.36
371.00	PUMPING EQUIPMENT	17,941,888.08								17,941,888.08
380.00	TREATMENT EQUIPMENT	83,722,294.89								83,722,294.89
381.00	PLANT SEWERS	1,576,345.41								1,576,345.41
382.00	OUTFALL SEWER LINES	499,404.31								499,404.31
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	10,813,550.82								10,813,550.82
390.00	OFFICE FURNITURE AND EQUIPMENT	4,194,872.16								4,194,872.16
391.00	TRANSPORTATION EQUIPMENT	10,425,804.23								10,425,804.23
392.00	STORES EQUIPMENT	176,309.22								176,309.22
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,300,165.32								5,300,165.32
394.00	LABORATORY EQUIPMENT	451,556.68								451,556.68
395.00	POWER OPERATED EQUIPMENT	2,309,684.12								2,309,684.12
396.00	COMMUNICATION EQUIPMENT	2,954,453.33								2,954,453.33
397.00	MISCELLANEOUS EQUIPMENT	2,843,994.54								2,843,994.54
TOTAL DEPRECIABLE PLANT		**873,042,996.06**		**0.00**		**12,086,598.62**		**0.00**		**860,956,397.44**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	3,775,136.07								3,775,136.07
353.30	LAND AND LAND RIGHTS - SPP	1,153,570.00								1,153,570.00
353.40	LAND AND LAND RIGHTS - TDP	148,041.59								148,041.59
TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**		**0.00**		**0.00**		**0.00**		**5,076,747.66**
TOTAL UTILITY PLANT		**878,119,743.72**		**0.00**		**12,086,598.62**		**0.00**		**866,033,145.10**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	44,336,602.62	2,186,103	42,150,499	1,137,703	2.57	37.0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	7,972,095	17,870,232	568,045	2.20	31.5
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	58,204,719	76,138,709	2,525,945	1.88	30.1
355.00	POWER GENERATING EQUIPMENT	35-S0.5	3,221,469.85	403,339	2,818,131	124,896	3.88	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	17,527,772.02	922,431	16,605,341	274,123	1.56	60.6
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	426,548,529.07	155,653,100	270,895,429	5,950,577	1.40	45.5
361.20	MANHOLES	50-S2.5	45,588,029.34	15,700,062	29,887,968	1,783,041	3.91	16.8
363.00	SERVICES	47-R3	17,729,986.40	5,721,277	12,008,709	493,646	2.78	24.3
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,078,538	1,529,393	212,228	8.14	7.2
371.00	PUMPING EQUIPMENT	30-S0.5	17,941,888.08	5,547,207	12,394,681	717,245	4.00	17.3
380.00	TREATMENT EQUIPMENT	35-S1.5	83,722,294.89	32,056,562	51,665,733	2,797,255	3.34	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	863,246	713,099	30,869	1.96	23.1
382.00	OUTFALL SEWER LINES	50-R3	499,404.31	67,342	432,063	10,804	2.16	40.0
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	20-S2.5	10,813,550.82	3,813,206	7,000,345	625,975	5.79	11.2
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	686,146	3,508,726	231,691	5.52	15.1
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,425,804.23	4,510,202	5,915,602	767,106	7.36	7.7
392.00	STORES EQUIPMENT	25-SQ	176,309.22	21,615	154,694	7,353	4.17	21.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,300,165.32	915,299	4,384,866	257,527	4.86	17.0
394.00	LABORATORY EQUIPMENT	15-SQ	451,556.68	270,779	180,778	13,718	3.04	13.2
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,079,120	1,230,564	98,691	4.27	12.5
396.00	COMMUNICATION EQUIPMENT	15-SQ	2,954,453.33	1,123,923	1,830,530	217,730	7.37	8.4
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,843,994.54	809,600	2,034,395	197,094	6.93	10.3
	TOTAL DEPRECIABLE PLANT		**860,956,397.44**	**299,605,910**	**561,350,487**	**19,043,262**	**2.21**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,418,412**		
	TOTAL UTILITY PLANT		**866,033,145.10**	**299,605,910**	**561,350,487**	**21,461,674**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. AMORTIZATION OF EXPERIENCED NET SALVAGE

	2020		2021		2022		2023		2024			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		27,262		0		30,686		44,610		6,848	(109,406)	(21,881)
354.30				7,614		2,732		26,003		347	(36,696)	(7,339)
354.40		3,036		76,589		612,785		90,556			(782,966)	(156,593)
360.10		22,982		164,970		232,064		263,520		111,794	(795,331)	(159,066)
361.10	3,491	1,344,641		1,074,276		2,044,135	3,233	1,524,464	3,143	800,569	(6,778,218)	(1,355,644)
361.20		81,137		219,778		326,965		488,101		573,028	(1,689,009)	(337,802)
363.00		75,298		129,689		108,024		71,974		237,092	(622,077)	(124,415)
364.00		8,901									(8,901)	(1,780)
371.00		24,730		51,353		14,058		45,781		20,567	(156,488)	(31,298)
380.00		399,155		104,870		277,413		113,198		38,281	(932,917)	(186,583)
382.00		1,887		1,483		12,873		33,154		7,960	(57,356)	(11,471)
390.00										19,532	(19,532)	(3,906)
391.00								3,128			(3,128)	(626)
393.00		7,289		953		6,599		8,949		8,765	(32,556)	(6,511)
394.00		1,548		1,919		878		6,702		4,067	(15,114)	(3,023)
395.00		510				184		17,409		6,237	(24,340)	(4,868)
396.00		1,822		9,834		1,648				1,953	(15,256)	(3,051)
397.00		3,318		6,699						2,760	(12,777)	(2,555)
TOTAL	**3,491**	**2,003,518**	**0**	**1,850,027**	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**(12,092,068)**	**(2,418,412)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,116,974	2,781,925	335,049	335,049	0.1
1938	1,239,289	997,624	241,665	576,714	0.1
1945	272,624	214,480	58,144	634,858	0.1
1950	1,033,284	779,712	253,572	888,430	0.2
1955	17,081,245	12,524,735	4,556,510	5,444,940	1.0
1959	66,560,530	45,933,552	20,626,978	26,071,918	4.6
1960	14,469,683	12,166,280	2,303,403	28,375,321	5.1
1962	11,518,386	7,883,974	3,634,412	32,009,733	5.7
1963	28,914,076	19,507,708	9,406,368	41,416,101	7.4
1965	832,393	552,625	279,768	41,695,869	7.4
1968	3,012,978	2,119,493	893,485	42,589,354	7.6
1970	1,050,280	669,962	380,318	42,969,672	7.7
1972	30,647,606	20,892,633	9,754,973	52,724,645	9.4
1973	934,739	565,440	369,299	53,093,944	9.5
1974	741,978	451,779	290,199	53,384,143	9.5
1975	35,913,063	28,003,705	7,909,358	61,293,501	10.9
1976	36,682,792	20,888,027	15,794,765	77,088,266	13.7
1977	556,743	326,265	230,478	77,318,744	13.8
1978	1,466,059	845,600	620,459	77,939,203	13.9
1979	1,541,722	879,475	662,247	78,601,450	14.0
1980	2,018,288	1,118,367	899,921	79,501,371	14.2
1981	1,202,411	664,934	537,477	80,038,848	14.3
1982	927,007	507,083	419,924	80,458,772	14.3
1983	665,159	356,277	308,882	80,767,654	14.4
1984	987,195	514,865	472,330	81,239,984	14.5
1985	3,526,144	1,990,593	1,535,551	82,775,535	14.7
1986	1,397,597	714,396	683,201	83,458,736	14.9
1987	2,613,679	1,685,377	928,302	84,387,038	15.0
1988	884,737	545,469	339,268	84,726,306	15.1
1989	26,669,283	12,041,477	14,627,806	99,354,112	17.7
1990	4,818,908	2,255,424	2,563,484	101,917,596	18.2
1991	2,005,880	927,666	1,078,214	102,995,810	18.3
1992	3,080,930	1,364,405	1,716,525	104,712,335	18.7
1993	477,552	197,297	280,255	104,992,590	18.7
1994	1,424,624	634,337	790,287	105,782,877	18.8
1995	18,132,645	10,279,482	7,853,163	113,636,040	20.2
1996	8,885,045	4,223,415	4,661,630	118,297,670	21.1
1997	421,384	170,361	251,023	118,548,693	21.1
1998	2,696,154	1,032,782	1,663,372	120,212,065	21.4
1999	11,108,834	4,101,436	7,007,398	127,219,463	22.7
2000	418,104	153,059	265,045	127,484,508	22.7
2001	2,530,152	1,319,225	1,210,927	128,695,435	22.9
2002	454,424	218,904	235,520	128,930,955	23.0
2003	2,201,699	1,034,651	1,167,048	130,098,003	23.2

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,433,398	3,387,974	4,045,424	134,143,427	23.9
2005	2,523,307	747,562	1,775,745	135,919,172	24.2
2006	5,275,923	1,955,766	3,320,157	139,239,329	24.8
2007	5,876,219	1,642,927	4,233,292	143,472,621	25.6
2008	4,561,580	1,567,035	2,994,545	146,467,166	26.1
2009	10,258,303	2,685,469	7,572,834	154,040,000	27.4
2010	17,532,914	5,986,039	11,546,875	165,586,875	29.5
2011	4,836,386	1,153,609	3,682,777	169,269,652	30.2
2012	3,467,265	1,497,008	1,970,257	171,239,909	30.5
2013	6,196,216	3,240,184	2,956,032	174,195,941	31.0
2014	29,312,287	7,972,809	21,339,478	195,535,419	34.8
2015	24,400,541	7,658,729	16,741,812	212,277,231	37.8
2016	39,534,322	8,365,549	31,168,773	243,446,004	43.4
2017	15,500,538	2,939,370	12,561,168	256,007,172	45.6
2018	12,245,476	2,640,976	9,604,500	265,611,672	47.3
2019	43,363,891	4,795,086	38,568,805	304,180,477	54.2
2020	53,124,957	6,719,769	46,405,188	350,585,665	62.5
2021	36,346,582	3,735,557	32,611,025	383,196,690	68.3
2022	41,187,288	3,160,957	38,026,331	421,223,021	75.0
2023	81,294,274	3,690,760	77,603,514	498,826,535	88.9
2024	60,471,759	1,477,195	58,994,564	557,821,099	99.4
2025	11,165,291	68,493	11,096,798	568,917,897	101.3
9999	12,086,599-	4,519,188-	7,567,411-	561,350,486	100.0
SUBTOTAL	860,956,397	299,605,911	561,350,486		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	866,033,145	299,605,911	566,427,234		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	984,312.76	194,500	202,690	781,623	32.49	24,057
2018	1,927,982.08	334,698	348,791	1,579,191	33.32	47,395
2019	1,211,517.34	181,728	189,380	1,022,137	34.00	30,063
2020	173,808.85	21,813	22,731	151,078	34.84	4,336
2021	222,041.86	22,382	23,324	198,718	35.68	5,569
2022	2,205,419.74	168,053	175,129	2,030,291	36.37	55,823
2023	7,951,251.02	407,104	424,246	7,527,005	37.06	203,103
2024	29,623,753.60	767,255	799,561	28,824,193	37.61	766,397
2025	36,515.37	241	251	36,264	37.77	960
	44,336,602.62	2,097,774	2,186,103	42,150,499		1,137,703

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0 2.57

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,844,878	1,871,550	435,990	16.30	26,748
1968	671,326.79	505,106	512,409	158,918	18.76	8,471
1970	60,405.27	44,519	45,163	15,242	19.63	776
1972	430,021.03	312,238	316,752	113,269	19.99	5,666
1990	89,924.53	51,617	52,363	37,562	25.98	1,446
1995	131,932.60	68,869	69,865	62,068	27.47	2,259
1996	344,568.73	175,868	178,411	166,158	27.82	5,973
2000	105,072.37	48,596	49,299	55,773	29.05	1,920
2004	244,354.55	100,576	102,030	142,325	30.02	4,741
2005	52,725.90	20,985	21,288	31,438	30.25	1,039
2006	2,611,533.23	1,002,306	1,016,796	1,594,737	30.50	52,286
2011	7,145.91	2,181	2,213	4,933	31.87	155
2012	7,147.63	2,063	2,093	5,055	32.05	158
2013	148,319.26	40,224	40,806	107,513	32.25	3,334
2014	10,489,746.72	2,653,906	2,692,273	7,797,474	32.48	240,070
2015	40,952.90	9,583	9,722	31,231	32.74	954
2017	762,725.81	148,274	150,418	612,308	33.15	18,471
2018	1,526,953.41	265,079	268,911	1,258,042	33.32	37,756
2019	446,541.64	68,053	69,037	377,505	33.37	11,313
2020	2,544,665.64	329,534	334,298	2,210,368	33.61	65,765
2021	237,091.40	25,227	25,592	211,499	33.59	6,296
2023	2,377,007.71	133,112	135,036	2,241,972	33.71	66,508
2024	193,229.75	5,604	5,685	187,545	33.48	5,602
2025	11,393.77	84	85	11,309	33.42	338
	25,842,326.61	7,858,482	7,972,095	17,870,232		568,045

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.20

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,474,400	9,142,358	1,457,266	16.30	89,403
1972	12,693,053.48	9,216,426	9,942,872	2,750,181	19.99	137,578
1975	17,981,926.22	12,677,258	13,676,489	4,305,437	20.92	205,805
1985	1,204,742.75	746,941	805,815	398,928	24.52	16,269
1993	12,736.38	6,929	7,475	5,261	26.82	196
1994	101,865.06	54,314	58,595	43,270	27.14	1,594
1995	8,797,962.75	4,592,537	4,954,524	3,843,439	27.47	139,914
1996	2,958,647.48	1,510,094	1,629,121	1,329,526	27.82	47,790
1999	75,887.27	36,107	38,953	36,934	28.64	1,290
2001	236,542.84	106,728	115,140	121,403	29.19	4,159
2003	1,461,646.93	620,615	669,532	792,115	29.81	26,572
2004	367,499.67	151,263	163,186	204,314	30.02	6,806
2006	131,140.18	50,332	54,299	76,841	30.50	2,519
2007	18,890.83	6,971	7,520	11,371	30.78	369
2008	402,043.27	142,163	153,368	248,675	31.08	8,001
2009	16,621.70	5,611	6,053	10,569	31.39	337
2010	12,094,530.43	3,900,486	4,207,926	7,886,604	31.51	250,289
2011	393,025.03	119,951	129,406	263,619	31.87	8,272
2012	282,267.24	81,462	87,883	194,384	32.05	6,065
2013	8,325.00	2,258	2,436	5,889	32.25	183
2014	16,814,574.82	4,254,087	4,589,397	12,225,178	32.48	376,391
2015	5,371,118.78	1,256,842	1,355,907	4,015,212	32.74	122,639
2016	19,818,007.39	4,245,017	4,579,613	15,238,394	33.02	461,490
2017	3,090,389.28	600,772	648,125	2,442,264	33.15	73,673
2018	101,683.42	17,652	19,043	82,640	33.32	2,480
2019	265,878.40	40,520	43,714	222,164	33.37	6,658
2020	1,060,026.32	137,273	148,093	911,933	33.61	27,133
2021	16,913,734.53	1,799,621	1,941,469	14,972,266	33.59	445,736
2022	975,108.52	79,861	86,156	888,953	33.63	26,433
2023	37,310.78	2,089	2,254	35,057	33.71	1,040
2024	30,884.14	896	967	29,917	33.48	894
2025	2,525,732.72	18,690	20,162	2,505,571	33.42	74,972
9999	2,500,000.00-	1,003,997-	1,083,132-	1,416,868-		47,005-
	134,343,428.06	53,952,169	58,204,719	76,138,709		2,525,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 1.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	15,759	14,061	7,007	11.45	612
2002	19,740.16	11,895	10,614	9,126	15.17	602
2004	38,295.54	21,794	19,446	18,850	15.90	1,186
2012	403,177.35	164,053	146,381	256,796	18.95	13,551
2015	426,122.43	141,473	126,233	299,889	20.12	14,905
2020	22,037.01	4,055	3,618	18,419	22.17	831
2021	1,986.71	299	267	1,720	22.60	76
2024	2,289,043.09	92,706	82,719	2,206,324	23.69	93,133
	3,221,469.85	452,034	403,339	2,818,131		124,896

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,834.70	1,490	1,197	638	16.21	39
1960	17,379.90	13,443	10,800	6,580	19.03	346
1972	234,615.90	157,920	126,876	107,740	25.74	4,186
1989	4,590.34	2,264	1,819	2,771	36.99	75
1995	333,428.74	140,040	112,510	220,919	41.43	5,332
1996	180,459.83	73,790	59,284	121,176	41.92	2,891
2004	32,074.48	9,767	7,847	24,227	47.97	505
2015	1,168,459.93	175,269	140,814	1,027,646	56.67	18,134
2018	135,690.81	14,343	11,523	124,168	59.23	2,096
2019	37,085.16	3,382	2,717	34,368	59.79	575
2020	832,091.90	63,239	50,807	781,285	60.79	12,852
2021	671,346.60	41,086	33,009	638,338	61.36	10,403
2022	4,425,582.14	204,462	164,269	4,261,313	61.94	68,797
2023	6,485,350.26	201,046	161,524	6,323,826	62.52	101,149
2024	2,967,781.33	46,594	37,435	2,930,346	62.69	46,743
	17,527,772.02	1,148,135	922,431	16,605,341		274,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.6 1.56

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,906,961.70	2,674,986	2,571,912	335,050	9.28	36,105
1938	833,176.70	710,366	682,994	150,183	15.04	9,986
1945	209,851.74	172,918	166,255	43,597	17.09	2,551
1950	876,568.41	696,872	670,020	206,548	19.34	10,680
1955	16,947,767.54	12,931,147	12,432,877	4,514,891	21.74	207,677
1959	56,041,493.45	41,055,998	39,474,006	16,567,487	24.09	687,733
1960	1,043,301.20	759,523	730,257	313,044	24.29	12,888
1962	11,518,386.30	8,199,939	7,883,974	3,634,412	25.50	142,526
1963	27,097,985.26	19,152,856	18,414,848	8,683,137	25.72	337,603
1965	638,127.31	440,308	423,342	214,785	26.96	7,967
1968	1,806,188.42	1,204,547	1,158,133	648,055	28.47	22,763
1970	751,560.29	487,763	468,968	282,592	29.75	9,499
1972	15,304,008.47	9,652,238	9,280,313	6,023,695	31.03	194,125
1973	517,337.40	322,819	310,380	206,957	31.33	6,606
1974	457,111.24	279,752	268,972	188,139	32.33	5,819
1975	2,132,433.52	1,290,122	1,240,410	892,024	32.64	27,329
1976	35,466,245.60	21,027,937	20,217,677	15,248,569	33.64	453,287
1977	313,994.11	183,875	176,790	137,204	33.97	4,039
1978	818,922.39	469,570	451,476	367,446	34.97	10,507
1979	864,384.51	489,069	470,224	394,161	35.30	11,166
1980	1,407,555.32	785,416	755,152	652,403	35.65	18,300
1981	663,781.30	362,159	348,204	315,577	36.65	8,611
1982	495,753.11	266,467	256,199	239,554	37.00	6,474
1983	365,157.06	191,707	184,320	180,837	38.00	4,759
1984	636,254.98	328,689	316,024	320,231	38.37	8,346
1985	1,571,332.24	798,237	767,479	803,853	38.74	20,750
1986	739,759.61	366,403	352,285	387,475	39.74	9,750
1987	686,531.82	333,929	321,062	365,470	40.12	9,109
1988	275,257.69	130,362	125,339	149,919	41.12	3,646
1989	24,437,646.26	11,348,843	10,911,543	13,526,103	41.52	325,773
1990	2,840,779.70	1,282,612	1,233,190	1,607,590	42.52	37,808
1991	1,100,766.48	486,539	467,791	632,975	42.92	14,748
1992	2,102,271.26	908,812	873,793	1,228,478	43.34	28,345
1993	357,995.25	150,072	144,289	213,706	44.34	4,820
1994	941,729.89	385,356	370,507	571,223	44.76	12,762
1995	2,276,458.62	901,478	866,742	1,409,717	45.76	30,807
1996	3,458,334.01	1,333,879	1,282,481	2,175,853	46.19	47,107
1997	220,445.94	82,711	79,524	140,922	46.63	3,022
1998	1,443,654.89	522,314	502,188	941,467	47.63	19,766
1999	9,409,696.47	3,302,803	3,175,538	6,234,158	48.07	129,689
2000	300,950.63	102,323	98,380	202,571	48.53	4,174

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	543,534.45	177,410	170,574	372,960	49.53	7,530
2002	156,924.96	49,447	47,542	109,383	49.99	2,188
2003	19,520.22	5,883	5,656	13,864	50.99	272
2004	1,784,624.89	517,184	497,256	1,287,369	51.46	25,017
2005	1,337,027.70	371,694	357,372	979,656	51.94	18,861
2006	1,123,901.91	296,822	285,385	838,517	52.94	15,839
2007	4,883,155.84	1,230,555	1,183,139	3,700,017	53.43	69,250
2008	2,340,117.90	560,926	539,312	1,800,806	53.92	33,398
2009	9,135,819.13	2,075,658	1,995,677	7,140,142	54.42	131,204
2010	3,736,525.58	795,880	765,213	2,971,313	55.42	53,614
2011	3,662,994.20	733,331	705,074	2,957,920	55.93	52,886
2012	259,675.51	48,611	46,738	212,938	56.44	3,773
2013	436,419.34	75,937	73,011	363,408	56.97	6,379
2014	1,121,719.09	180,148	173,206	948,513	57.49	16,499
2015	16,178.80	2,378	2,286	13,893	58.03	239
2016	12,848,487.71	1,711,419	1,645,474	11,203,014	58.57	191,276
2017	6,871,493.85	819,082	787,521	6,083,973	59.11	102,926
2018	3,793,202.85	398,286	382,939	3,410,264	59.67	57,152
2019	37,918,557.67	3,435,421	3,303,045	34,615,513	60.23	574,722
2020	26,291,831.99	2,011,325	1,933,823	24,358,009	60.36	403,546
2021	11,232,426.03	691,917	665,256	10,567,170	60.94	173,403
2022	11,300,125.46	532,236	511,728	10,788,397	60.69	177,762
2023	44,300,863.63	1,417,628	1,363,003	42,937,861	60.50	709,717
2024	15,020,372.62	247,836	238,286	14,782,087	59.61	247,980
2025	2,248,192.12	9,667	9,294	2,238,898	57.55	38,904
9999	8,113,082.47-	3,079,219-	2,960,568-	5,152,514-		113,182-
	426,548,529.07	161,891,178	155,653,100	270,895,429		5,950,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.40

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	192,002.76	192,003	192,003			
1938	263,057.70	256,323	171,575	91,483	2.29	39,949
1945	40,698.28	39,070	26,152	14,546	3.33	4,368
1950	100,436.85	94,913	63,532	36,905	4.37	8,445
1955	82,962.76	77,238	51,701	31,262	5.19	6,024
1959	10,519,036.90	9,650,164	6,459,546	4,059,491	5.94	683,416
1960	124,835.20	113,600	76,041	48,794	6.43	7,588
1963	1,816,090.25	1,632,665	1,092,860	723,230	6.97	103,763
1965	115,835.77	102,862	68,853	46,983	7.57	6,206
1968	62,128.41	54,182	36,268	25,860	8.36	3,093
1970	131,490.13	113,542	76,002	55,488	8.69	6,385
1972	1,406,333.16	1,192,571	798,273	608,060	9.50	64,006
1973	300,514.18	253,153	169,453	131,061	9.73	13,470
1974	145,131.67	121,388	81,254	63,878	9.98	6,401
1975	428,835.35	355,933	238,251	190,584	10.24	18,612
1976	1,216,546.67	1,001,461	670,350	546,197	10.52	51,920
1977	135,672.33	110,709	74,105	61,567	10.82	5,690
1978	365,240.42	295,260	197,639	167,601	11.14	15,045
1979	376,391.09	301,263	201,657	174,734	11.47	15,234
1980	344,640.29	271,404	181,670	162,970	12.14	13,424
1981	303,876.29	236,659	158,413	145,463	12.50	11,637
1982	241,192.22	185,646	124,266	116,926	12.87	9,085
1983	167,201.76	127,107	85,082	82,120	13.25	6,198
1984	193,153.85	144,923	97,007	96,147	13.64	7,049
1985	425,383.15	314,784	210,707	214,676	14.05	15,279
1986	362,362.31	264,271	176,896	185,466	14.48	12,808
1987	251,003.20	180,270	120,668	130,335	14.91	8,741
1988	96,404.18	68,129	45,604	50,800	15.36	3,307
1989	1,480,246.96	1,023,147	684,865	795,382	16.08	49,464
1990	1,029,539.70	699,057	467,929	561,611	16.55	33,934
1991	480,597.06	320,270	214,380	266,217	17.02	15,641
1992	446,706.85	291,878	195,375	251,332	17.51	14,354
1993	106,820.01	68,023	45,533	61,287	18.25	3,358
1994	172,867.94	107,714	72,101	100,767	18.75	5,374
1995	493,617.84	300,613	201,222	292,396	19.26	15,182
1996	766,628.21	453,537	303,584	463,044	20.02	23,129
1997	99,518.88	57,402	38,423	61,096	20.54	2,974
1998	667,600.22	373,122	249,757	417,843	21.31	19,608
1999	377,718.65	204,270	136,732	240,987	22.08	10,914
2001	40,263.23	20,389	13,648	26,615	23.39	1,138
2004	391,028.74	175,728	117,627	273,402	25.73	10,626

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,671.32	267,749	179,224	443,447	26.51	16,728
2006	485,376.83	199,199	133,338	352,039	27.30	12,895
2007	261,475.47	101,662	68,050	193,425	28.30	6,835
2008	302,656.61	111,650	74,735	227,922	29.08	7,838
2010	100,531.28	32,874	22,005	78,526	30.87	2,544
2011	258,381.57	79,220	53,028	205,354	31.66	6,486
2012	100,205.47	28,528	19,096	81,109	32.66	2,483
2013	16,187.94	4,274	2,861	13,327	33.45	398
2014	101,870.38	24,653	16,502	85,368	34.45	2,478
2016	19,978.89	3,956	2,648	17,331	36.45	475
2019	46,757.52	6,200	4,150	42,608	39.25	1,086
2020	883,019.13	97,574	65,313	817,706	40.25	20,316
2021	904,384.65	79,948	53,515	850,870	41.25	20,627
2022	2,203,271.10	146,077	97,780	2,105,491	42.25	49,834
2023	4,897,474.91	216,468	144,897	4,752,578	43.25	109,886
2024	4,306,744.15	95,179	63,710	4,243,034	44.25	95,888
2025	3,315,430.70	18,235	12,206	3,303,225	45.00	73,405
	45,588,029.34	23,360,089	15,700,062	29,887,968		1,783,041

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.91

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1918	18,009.96	18,010	18,010			
1938	143,054.88	143,055	143,055			
1945	22,073.48	22,073	22,073			
1950	56,278.80	55,716	46,160	10,119	0.76	10,119
1955	48,679.71	47,025	38,960	9,720	2.46	3,951
1960	76,154.48	72,271	59,876	16,278	3.49	4,664
1965	78,429.72	72,940	60,430	18,000	4.52	3,982
1970	106,824.27	96,355	79,829	26,995	5.98	4,514
1972	579,573.92	516,053	427,547	152,027	6.52	23,317
1973	116,887.81	103,329	85,607	31,281	6.82	4,587
1974	139,735.00	122,576	101,553	38,182	7.14	5,348
1975	332,974.60	289,688	240,005	92,970	7.47	12,446
1977	107,076.26	90,972	75,370	31,706	8.50	3,730
1978	281,896.00	237,159	196,485	85,411	8.87	9,629
1979	300,946.68	250,568	207,594	93,353	9.25	10,092
1980	266,091.96	219,127	181,545	84,547	9.64	8,770
1981	234,753.75	191,090	158,317	76,437	10.05	7,606
1982	190,062.15	152,829	126,618	63,444	10.48	6,054
1983	132,799.92	104,859	86,875	45,925	11.19	4,104
1984	157,785.94	122,915	101,834	55,952	11.63	4,811
1985	324,685.98	249,359	206,592	118,094	12.08	9,776
1986	295,474.98	223,556	185,215	110,260	12.55	8,786
1987	205,043.94	151,938	125,880	79,164	13.28	5,961
1988	70,509.94	51,395	42,580	27,930	13.76	2,030
1989	746,798.97	535,007	443,250	303,549	14.25	21,302
1990	832,608.91	582,826	482,867	349,742	15.00	23,316
1991	393,283.11	270,107	223,782	169,501	15.50	10,936
1992	531,951.61	356,354	295,237	236,715	16.26	14,558
1994	66,342.64	42,366	35,100	31,243	17.54	1,781
1995	100,262.25	62,564	51,834	48,428	18.08	2,679
1996	265,445.95	161,657	133,932	131,514	18.62	7,063
1997	87,126.12	51,474	42,646	44,480	19.39	2,294
1998	573,379.95	328,203	271,914	301,466	20.17	14,946
1999	165,344.70	91,998	76,220	89,125	20.73	4,299
2000	12,081.20	6,494	5,380	6,701	21.51	312
2004	188,269.92	87,376	72,390	115,880	24.25	4,779
2005	502,155.36	222,957	184,718	317,437	25.05	12,672
2006	406,003.36	172,795	143,160	262,843	25.64	10,251
2007	228,819.60	92,672	76,778	152,042	26.44	5,750
2008	64,952.16	24,955	20,675	44,277	27.25	1,625
2009	79,573.30	28,901	23,944	55,629	28.05	1,983

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2011	170,969.39	55,052	45,610	125,359	29.48	4,252
2012	79,926.00	24,002	19,886	60,040	30.29	1,982
2013	16,092.23	4,480	3,712	12,380	31.10	398
2014	58,450.63	14,981	12,412	46,039	31.92	1,442
2016	134,440.98	28,555	23,658	110,783	33.37	3,320
2017	192,421.86	36,483	30,226	162,196	34.19	4,744
2018	202,105.13	33,671	27,896	174,209	35.02	4,975
2019	302,505.57	43,379	35,939	266,567	35.84	7,438
2020	1,411,244.70	169,349	140,304	1,270,941	36.67	34,659
2021	1,065,892.84	103,178	85,482	980,411	37.32	26,270
2022	1,077,994.36	78,586	65,108	1,012,886	38.15	26,550
2023	1,319,744.29	64,667	53,576	1,266,168	38.82	32,616
2024	2,095,111.46	51,959	43,048	2,052,063	39.32	52,189
2025	1,546,399.87	9,742	8,071	1,538,329	39.43	39,014
9999	1,473,516.15-	571,010-	475,488-	998,028-		41,026-
	17,729,986.40	6,870,638	5,721,277	12,008,709		493,646

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.3 2.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	9,930	8,379	2,288	2.15	1,064
1998	11,518.92	10,574	8,923	2,596	2.41	1,077
2008	91,182.72	73,165	61,739	29,444	4.19	7,027
2010	110,716.42	85,695	72,313	38,403	4.38	8,768
2011	38,771.91	29,366	24,780	13,992	4.48	3,123
2013	175,978.36	125,649	106,027	69,951	4.81	14,543
2015	40,642.36	26,377	22,258	18,384	5.41	3,398
2016	442,654.44	268,913	226,919	215,735	5.81	37,132
2017	160,544.63	89,648	75,648	84,897	6.33	13,412
2018	43,907.33	22,099	18,648	25,259	6.91	3,655
2019	859,930.78	380,261	320,878	539,053	7.57	71,209
2020	72,459.17	27,281	23,021	49,438	8.28	5,971
2022	98,651.86	23,085	19,480	79,172	9.82	8,062
2023	407,174.77	64,334	54,287	352,888	10.66	33,104
2024	8,460.60	674	569	7,892	11.55	683
	2,607,930.36	1,271,720	1,078,538	1,529,393		212,228

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 8.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	10,165.98	8,157	7,652	2,514	8.37	300
1996	865,081.19	644,745	604,794	260,287	9.91	26,265
1997	12,345.74	9,057	8,496	3,850	10.17	379
2001	72,361.53	48,801	45,777	26,585	11.59	2,294
2002	53,105.57	34,933	32,768	20,338	11.97	1,699
2004	392,031.81	245,334	230,132	161,900	12.56	12,890
2005	8,726.79	5,288	4,960	3,767	13.00	290
2006	400,949.09	235,397	220,811	180,138	13.36	13,483
2007	12,937.95	7,359	6,903	6,035	13.65	442
2008	17,844.66	9,768	9,163	8,682	14.06	617
2009	463,548.76	244,012	228,892	234,657	14.40	16,296
2010	701,547.03	353,580	331,671	369,876	14.76	25,059
2011	128,559.92	61,734	57,909	70,651	15.15	4,663
2012	1,573,089.45	715,756	671,405	901,684	15.57	57,912
2013	413,699.69	177,725	166,713	246,987	15.93	15,505
2014	92,722.35	37,330	35,017	57,705	16.32	3,536
2015	3,940,792.51	1,473,856	1,382,530	2,558,263	16.74	152,823
2016	1,201,307.47	414,091	388,432	812,875	17.11	47,509
2017	85,221.90	26,726	25,070	60,152	17.51	3,435
2018	1,331,946.38	373,877	350,710	981,236	17.94	54,695
2019	444,357.51	109,579	102,789	341,569	18.33	18,634
2020	1,329,556.93	279,872	262,530	1,067,027	18.75	56,908
2021	320,418.37	55,368	51,937	268,481	19.15	14,020
2022	640,944.19	85,181	79,903	561,041	19.57	28,668
2023	2,438,935.71	222,431	208,649	2,230,287	19.93	111,906
2024	622,970.96	29,280	27,466	595,505	20.28	29,364
2025	366,718.64	4,401	4,128	362,590	20.54	17,653
	17,941,888.08	5,913,638	5,547,207	12,394,681		717,245

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 4.00

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	266,178.48	261,254	240,729	25,449	1.23	20,690
1968	473,334.30	447,869	412,683	60,651	3.24	18,719
1975	15,036,892.82	13,683,572	12,608,550	2,428,343	4.95	490,574
1987	1,471,100.21	1,213,069	1,117,767	353,333	8.08	43,729
1988	442,565.45	360,248	331,946	110,619	8.45	13,091
1990	26,054.86	20,701	19,075	6,980	9.05	771
1994	141,818.41	106,392	98,034	43,784	10.32	4,243
1995	5,111,106.19	3,771,996	3,475,656	1,635,450	10.65	153,563
1996	35,212.21	25,427	23,429	11,783	11.16	1,056
1997	1,947.81	1,380	1,272	676	11.53	59
1999	1,062,894.00	721,280	664,614	398,280	12.31	32,354
2001	1,637,450.09	1,057,138	974,086	663,364	13.17	50,369
2002	197,596.78	124,525	114,742	82,855	13.50	6,137
2003	91,094.17	55,713	51,336	39,758	13.97	2,846
2004	3,939,642.25	2,333,056	2,149,764	1,789,878	14.46	123,781
2006	11,515.96	6,345	5,847	5,669	15.48	366
2007	294,504.54	155,852	143,608	150,897	16.01	9,425
2008	1,126,803.13	570,838	525,991	600,812	16.56	36,281
2009	55,372.86	26,756	24,654	30,719	17.11	1,795
2010	24,214.50	11,114	10,241	13,974	17.68	790
2012	120,670.02	49,258	45,388	75,282	18.85	3,994
2013	49,252.10	18,735	17,263	31,989	19.55	1,636
2014	29,087.99	10,271	9,464	19,624	20.15	974
2015	11,568,792.25	3,748,289	3,453,812	8,114,980	20.86	389,021
2016	4,105,660.46	1,208,296	1,113,369	2,992,291	21.58	138,660
2017	2,377,540.48	627,671	578,359	1,799,181	22.30	80,681
2018	1,075,745.89	250,756	231,056	844,690	23.03	36,678
2019	167,428.01	33,753	31,101	136,327	23.76	5,738
2020	9,823,261.02	1,660,131	1,529,706	8,293,555	24.59	337,273
2021	2,379,170.70	323,567	298,147	2,081,024	25.41	81,898
2022	15,610,807.82	1,601,669	1,475,837	14,134,971	26.24	538,680
2023	3,973,362.72	272,573	251,158	3,722,205	27.15	137,098
2024	841,226.19	28,938	26,665	814,561	28.07	29,019
2025	152,990.22	1,316	1,213	151,778	28.82	5,266
	83,722,294.89	34,789,748	32,056,562	51,665,733		2,797,255

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.34

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	519,534	533,889	340,747	20.51	16,614
1999	17,293.00	9,127	9,379	7,914	23.26	340
2002	27,056.54	12,882	13,238	13,819	25.31	546
2003	603,123.96	275,990	283,616	319,508	26.08	12,251
2004	48,787.57	21,413	22,005	26,783	26.85	998
2016	5,448.80	1,089	1,119	4,330	36.05	120
	1,576,345.41	840,035	863,246	713,099		30,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 1.96

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	12,867.84	2,296	3,504	9,364	36.84	254
2018	174,944.46	27,431	41,866	133,078	37.64	3,536
2023	311,592.01	14,396	21,972	289,620	41.29	7,014
	499,404.31	44,123	67,342	432,063		10,804

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.0 2.16

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	632	562	171	3.51	49
2013	4,140,223.53	2,513,944	2,235,652	1,904,572	7.76	245,435
2019	2,529.74	829	737	1,793	12.32	146
2020	6,201,677.71	1,699,260	1,511,154	4,690,524	13.25	354,002
2022	430,060.25	71,089	63,219	366,841	15.15	24,214
2024	38,327.02	2,116	1,882	36,445	17.12	2,129
	10,813,550.82	4,287,870	3,813,206	7,000,345		625,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	10,207	7,513	4,495	3.00	1,498
2009	12,846.21	10,277	7,565	5,281	4.00	1,320
2010	44,755.08	33,566	24,707	20,048	5.00	4,010
2011	17,379.55	12,166	8,955	8,425	6.00	1,404
2012	39,909.19	25,941	19,094	20,815	7.00	2,974
2013	4,929.42	2,958	2,177	2,752	8.00	344
2014	23,508.40	12,930	9,517	13,991	9.00	1,555
2015	19,770.58	9,885	7,276	12,495	10.00	1,250
2016	717,221.40	322,750	237,565	479,656	11.00	43,605
2017	200,445.74	80,178	59,016	141,430	12.00	11,786
2018	57,523.48	20,133	14,819	42,704	13.00	3,285
2019	218,312.76	65,494	48,208	170,105	14.00	12,150
2020	417,250.76	104,313	76,782	340,469	15.00	22,698
2021	305,742.77	61,149	45,010	260,733	16.00	16,296
2022	247,326.91	37,099	27,307	220,020	17.00	12,942
2023	891,711.99	89,171	65,636	826,076	18.00	45,893
2024	584,267.19	29,213	21,503	562,764	19.00	29,619
2025	379,962.73	4,750	3,496	376,467	19.75	19,062
	4,194,872.16	932,180	686,146	3,508,726		231,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.52

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,313	23,949	1,632	1.15	1,419
2004	6,788.48	6,387	6,291	497	1.32	377
2006	99,532.58	91,530	90,160	9,373	1.66	5,646
2007	154,794.96	140,151	138,054	16,741	1.88	8,905
2008	150,540.49	134,357	132,346	18,194	2.05	8,875
2009	220,230.56	193,451	190,556	29,675	2.21	13,428
2010	253,581.52	219,855	216,565	37,017	2.30	16,094
2011	91,691.79	78,176	77,006	14,686	2.42	6,069
2012	283,568.72	235,929	232,399	51,170	2.62	19,531
2013	590,227.54	473,126	466,046	124,182	2.97	41,812
2014	555,945.44	423,186	416,853	139,092	3.45	40,317
2015	697,815.92	495,449	488,035	209,781	4.08	51,417
2016	185,576.14	121,088	119,276	66,300	4.79	13,841
2017	174,855.63	103,235	101,690	73,166	5.55	13,183
2018	1,449,339.70	757,860	746,519	702,821	6.39	109,988
2019	840,388.91	379,688	374,007	466,382	7.28	64,063
2021	89,577.43	27,160	26,754	62,823	9.19	6,836
2022	869,888.42	197,813	194,853	675,035	10.19	66,245
2023	2,612,625.59	396,074	390,147	2,222,479	11.19	198,613
2024	815,335.23	61,802	60,877	754,458	12.19	61,892
2025	244,677.74	4,649	4,579	240,099	12.94	18,555
	10,425,804.23	4,578,519	4,510,202	5,915,602		767,106

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 7.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,049	1,599	4,804	17.00	283
2020	100,441.50	20,088	15,679	84,762	20.00	4,238
2023	69,464.94	5,557	4,337	65,128	23.00	2,832
	176,309.22	27,694	21,615	154,694		7,353

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 4.17

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,970.32	5,672	5,970			
2007	7,829.70	7,047	7,786	44	2.00	22
2008	5,161.15	4,387	4,847	314	3.00	105
2009	28,227.61	22,582	24,951	3,277	4.00	819
2010	23,867.97	17,901	19,779	4,089	5.00	818
2011	11,907.00	8,335	9,209	2,698	6.00	450
2012	34,047.65	22,131	24,452	9,596	7.00	1,371
2013	19,113.82	11,468	12,671	6,443	8.00	805
2014	13,575.00	7,466	8,249	5,326	9.00	592
2015	28,072.98	14,036	15,508	12,565	10.00	1,256
2016	36,897.99	16,604	18,346	18,552	11.00	1,687
2017	210,186.54	84,075	92,894	117,293	12.00	9,774
2018	247,854.50	86,749	95,848	152,006	13.00	11,693
2019	188,452.28	56,536	62,466	125,986	14.00	8,999
2020	225,198.10	56,300	62,205	162,993	15.00	10,866
2021	212,312.52	42,463	46,917	165,396	16.00	10,337
2022	541,133.09	81,170	89,684	451,449	17.00	26,556
2023	2,448,721.44	244,872	270,556	2,178,165	18.00	121,009
2024	699,685.21	34,984	38,653	661,032	19.00	34,791
2025	311,950.45	3,899	4,308	307,642	19.75	15,577
	5,300,165.32	828,677	915,299	4,384,866		257,527

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	2,418.04	2,418	2,418			
2011	7,356.65	6,866	7,357			
2012	727.50	631	728			
2013	4,573.96	3,659	4,574			
2014	8,402.05	6,161	8,402			
2015	18,226.62	12,151	18,227			
2017	9,868.23	5,263	9,868			
2018	16,270.55	7,593	16,271			
2019	88,575.86	35,430	88,576			
2020	15,147.63	5,049	14,035	1,113	10.00	111
2021	14,898.86	3,973	11,044	3,855	11.00	350
2022	24,875.03	4,975	13,829	11,046	12.00	920
2023	174,523.09	23,269	64,681	109,842	13.00	8,449
2024	55,575.61	3,705	10,299	45,277	14.00	3,234
2025	10,117.00	169	470	9,647	14.75	654
	451,556.68	121,312	270,779	180,778		13,718

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 3.04

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	9,819	11,089	2,721	7.32	372
2008	48,270.00	33,070	37,346	10,924	7.81	1,399
2009	246,063.00	162,205	183,177	62,886	8.27	7,604
2010	440,226.19	277,342	313,201	127,025	8.81	14,418
2011	45,902.54	27,569	31,134	14,769	9.31	1,586
2012	282,853.13	160,689	181,465	101,388	9.88	10,262
2013	157,521.76	84,306	95,206	62,316	10.42	5,980
2014	2,683.87	1,343	1,517	1,167	10.98	106
2015	7,815.84	3,627	4,096	3,720	11.55	322
2016	15,995.00	6,823	7,705	8,290	12.10	685
2017	29,847.33	11,557	13,051	16,796	12.66	1,327
2018	44,891.21	15,555	17,566	27,325	13.20	2,070
2020	9,692.97	2,515	2,840	6,853	14.27	480
2021	563,825.38	120,208	135,751	428,074	14.76	29,002
2023	271,216.17	31,081	35,100	236,116	15.45	15,283
2024	129,069.73	7,860	8,876	120,194	15.42	7,795
	2,309,684.12	955,569	1,079,120	1,230,564		98,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.27

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,300.20	2,147	1,928	372	1.00	372
2013	15,352.54	12,282	11,029	4,324	3.00	1,441
2015	1,055,779.23	703,856	632,025	423,754	5.00	84,751
2016	2,645.52	1,587	1,425	1,221	6.00	204
2017	232,168.62	123,822	111,185	120,984	7.00	17,283
2018	92,490.12	43,162	38,757	53,733	8.00	6,717
2019	110,810.89	44,324	39,801	71,010	9.00	7,890
2021	820,669.12	218,848	196,514	624,155	11.00	56,741
2022	428,635.64	85,727	76,978	351,658	12.00	29,305
2023	50,463.50	6,728	6,041	44,422	13.00	3,417
2024	135,784.60	9,053	8,130	127,655	14.00	9,118
2025	7,353.35	123	110	7,243	14.75	491
	2,954,453.33	1,251,659	1,123,923	1,830,530		217,730

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 7.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	52,930	48,506	50,739	7.00	7,248
2018	22,944.61	10,708	9,813	13,132	8.00	1,642
2019	214,260.76	85,704	78,541	135,720	9.00	15,080
2020	1,711,545.71	570,510	522,830	1,188,716	10.00	118,872
2021	391,062.13	104,285	95,569	295,493	11.00	26,863
2022	107,463.52	21,493	19,697	87,767	12.00	7,314
2023	275,479.95	36,730	33,660	241,820	13.00	18,602
2024	14,136.39	942	864	13,272	14.00	948
2025	7,856.74	131	120	7,737	14.75	525
	2,843,994.54	883,433	809,600	2,034,395		197,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 6.93

PART III. EXPERIENCED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
354.20	5,414.90	27,261.65		27,261.65-
354.30	15,012.08			
354.40	5,402.39	3,035.88		3,035.88-
360.10	2,601.63	22,982.08		22,982.08-
361.10	1,935,411.80	1,344,641.10	3,491.13	1,341,149.97-
361.20	855,928.79	81,137.03		81,137.03-
363.00		75,298.32		75,298.32-
364.00		8,901.01		8,901.01-
371.00	208,080.94	24,730.31		24,730.31-
380.00	702,130.50	399,155.43		399,155.43-
390.00	724.38	1,886.85		1,886.85-
391.00	20,099.66			
393.00	68,342.45	7,289.38		7,289.38-
394.00	8,232.73	1,548.07		1,548.07-
395.00		510.16		510.16-
396.00		1,822.13		1,822.13-
397.00		3,318.49		3,318.49-
	3,827,382.25	2,003,517.89	3,491.13	2,000,026.76-
2021 TRANSACTION YEAR				
354.30	1,942.90	7,613.98		7,613.98-
354.40	45,344.71	76,589.11		76,589.11-
360.10	2,808.79	164,970.27		164,970.27-
361.10	1,848,146.44	1,074,276.48		1,074,276.48-
361.20	512,911.70	219,777.95		219,777.95-
363.00	130,642.17	129,688.68		129,688.68-
371.00	60,139.27	51,352.70		51,352.70-
380.00	230,130.31	104,870.48		104,870.48-
390.00		1,482.56		1,482.56-
393.00	33.43	953.49		953.49-
394.00	633.03	1,919.19		1,919.19-
396.00		9,833.75		9,833.75-
397.00		6,698.53		6,698.53-
	2,832,732.75	1,850,027.17		1,850,027.17-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-
TOTAL	24,755,678.01	12,101,934.96	9,867.07	12,092,067.89-

EXHIBIT NO. 11-K - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2026

Exhibit No. 11-K
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION

AND RATE CONSULTANTS, LLC

Exhibit No. 11-K
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OFJUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2025 are presented in our report, "2025 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2025." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates, Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation and Part VIII, Experienced and Estimated Net

Salvage, presents the cost of removal and gross salvage recorded for the period 2021-2025.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

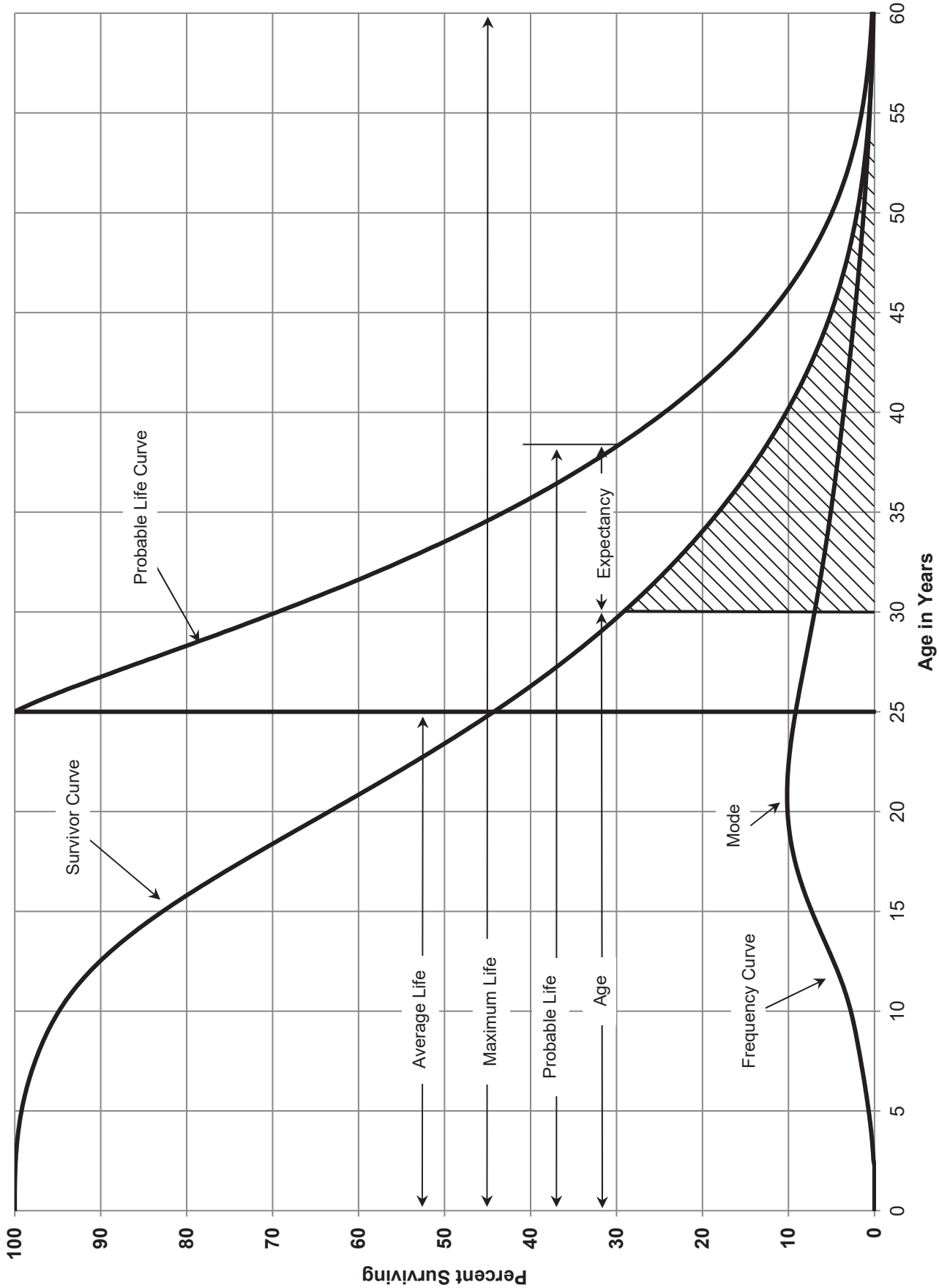


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

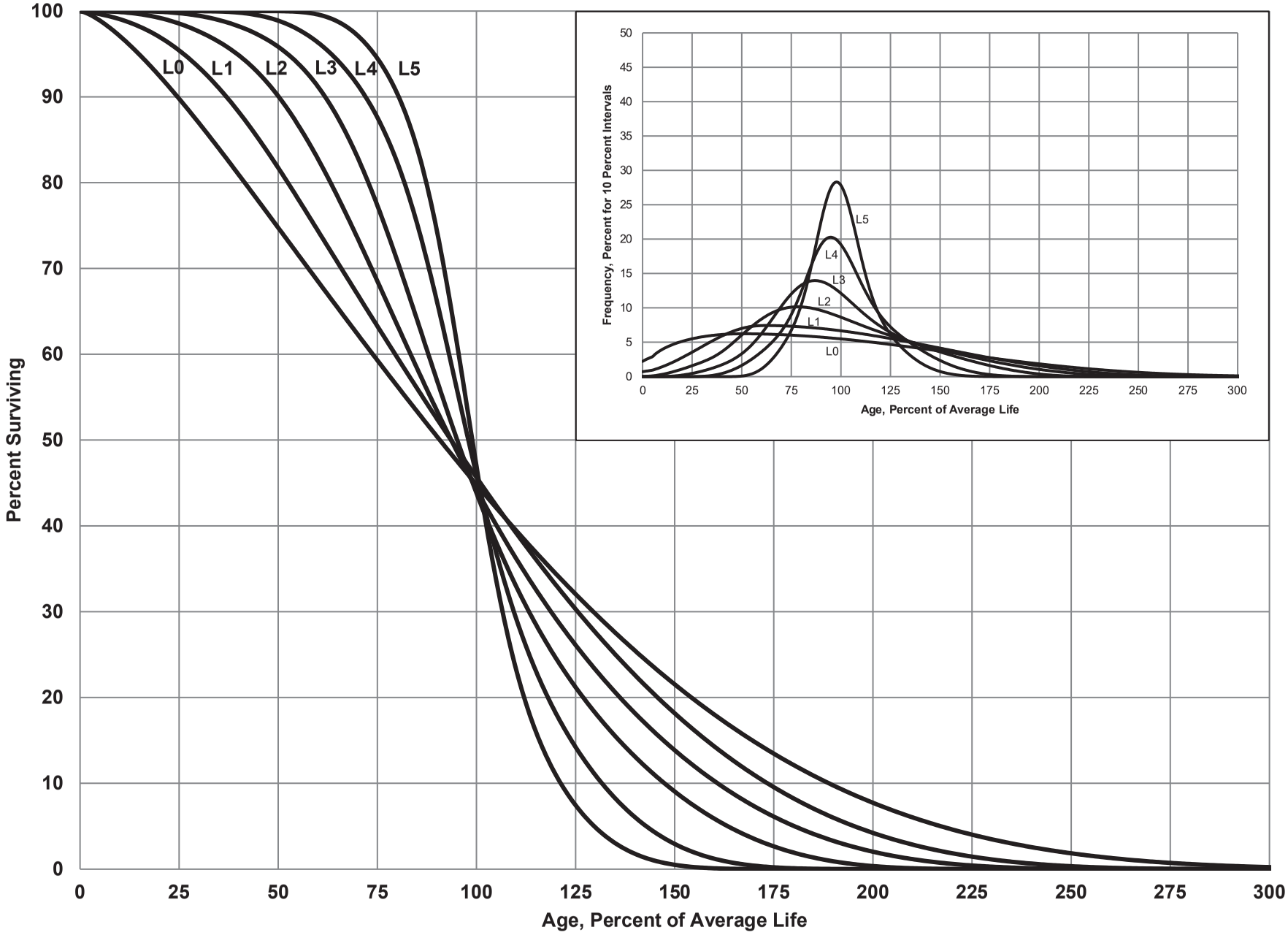


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

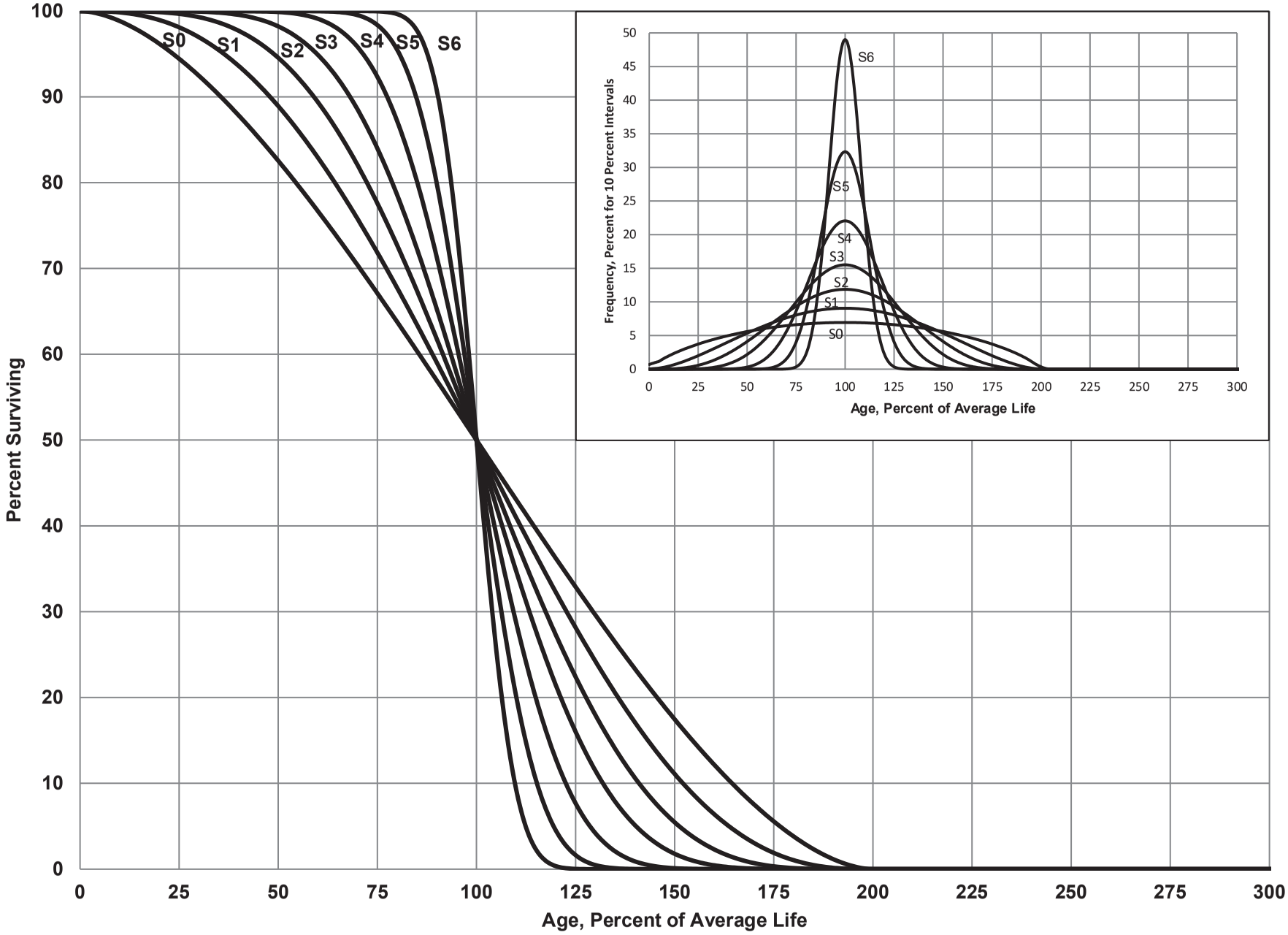


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

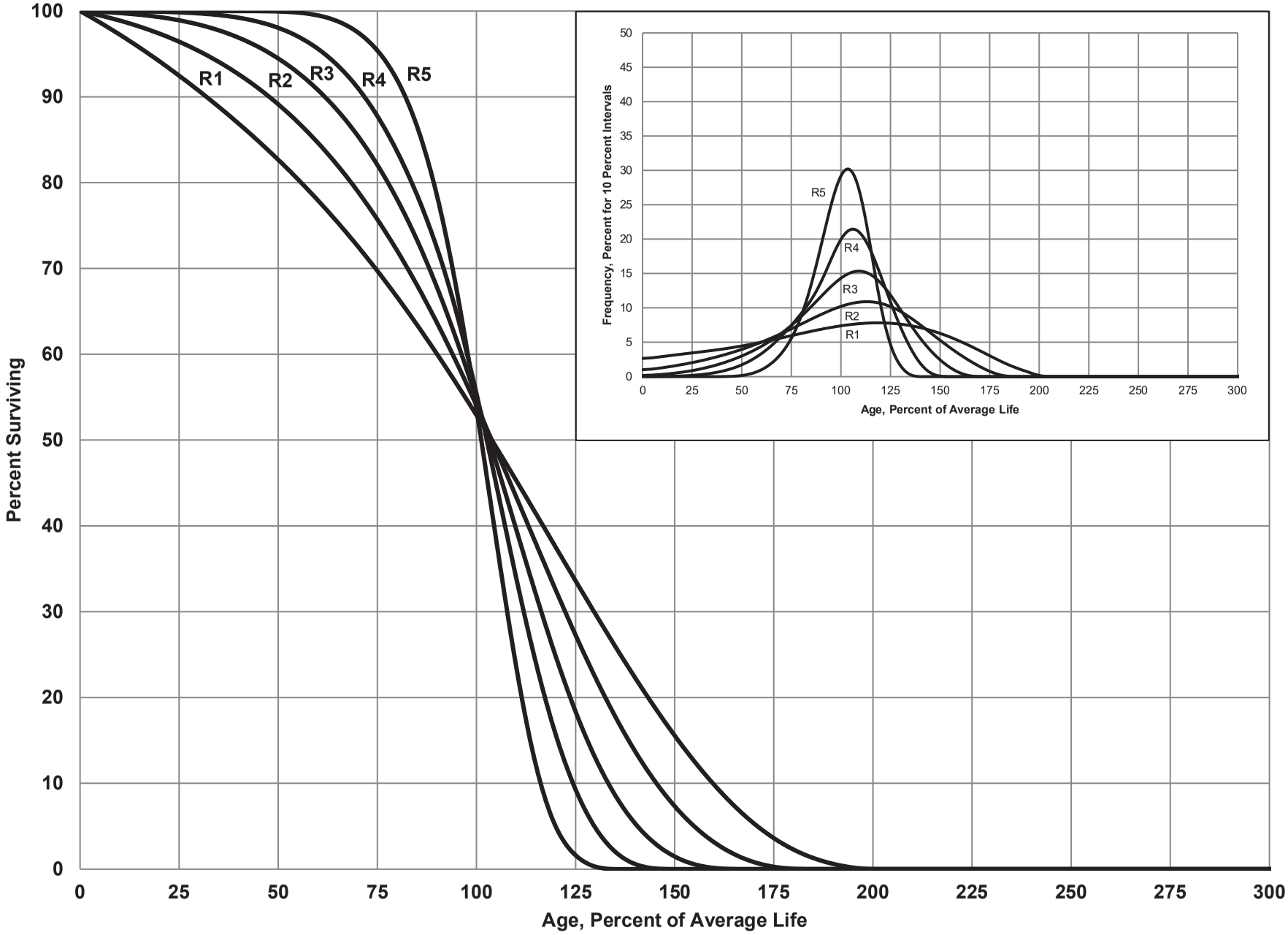


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

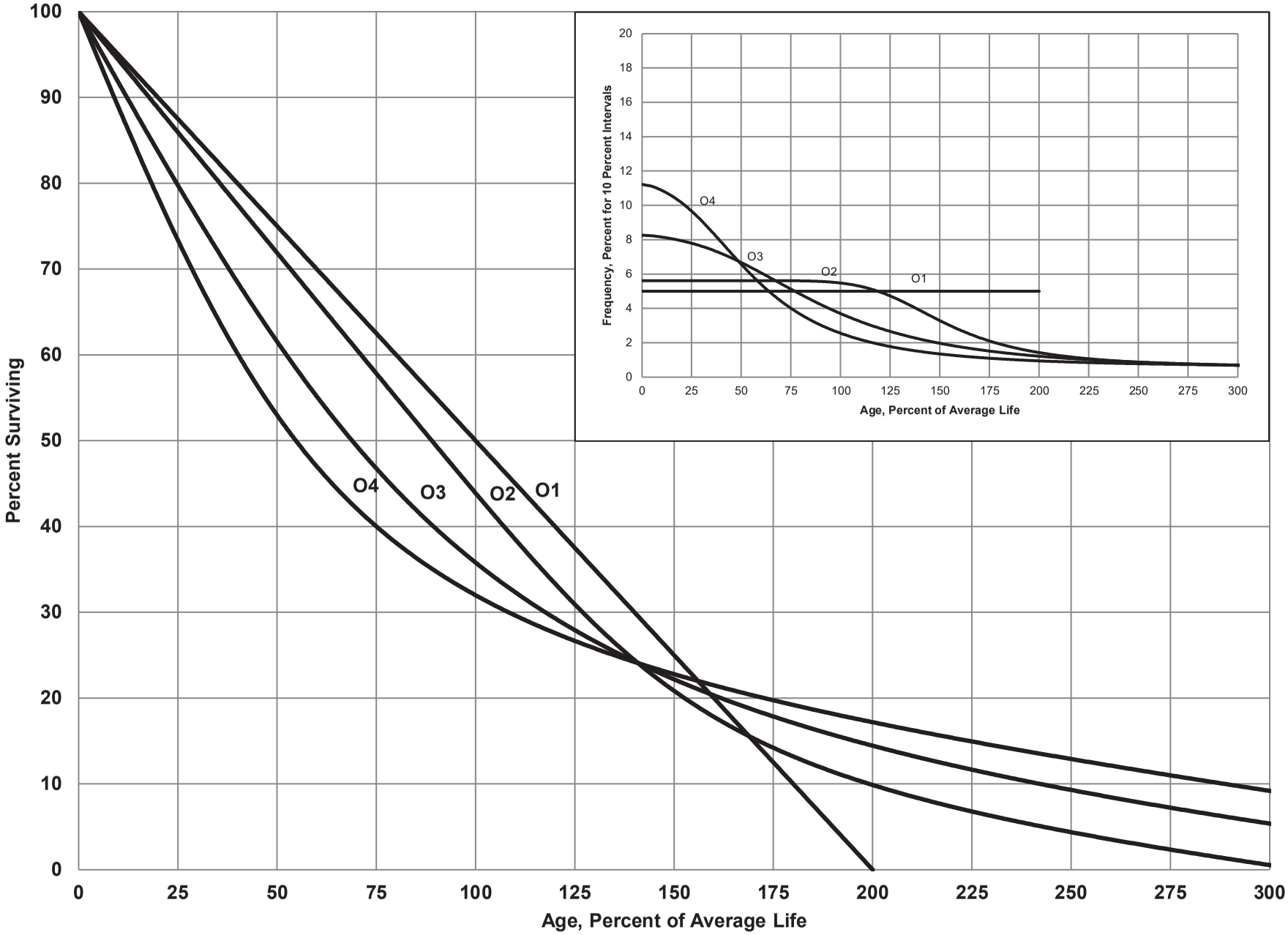


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year

[b] Transfer Affecting Exposures at End of Year

[c] Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

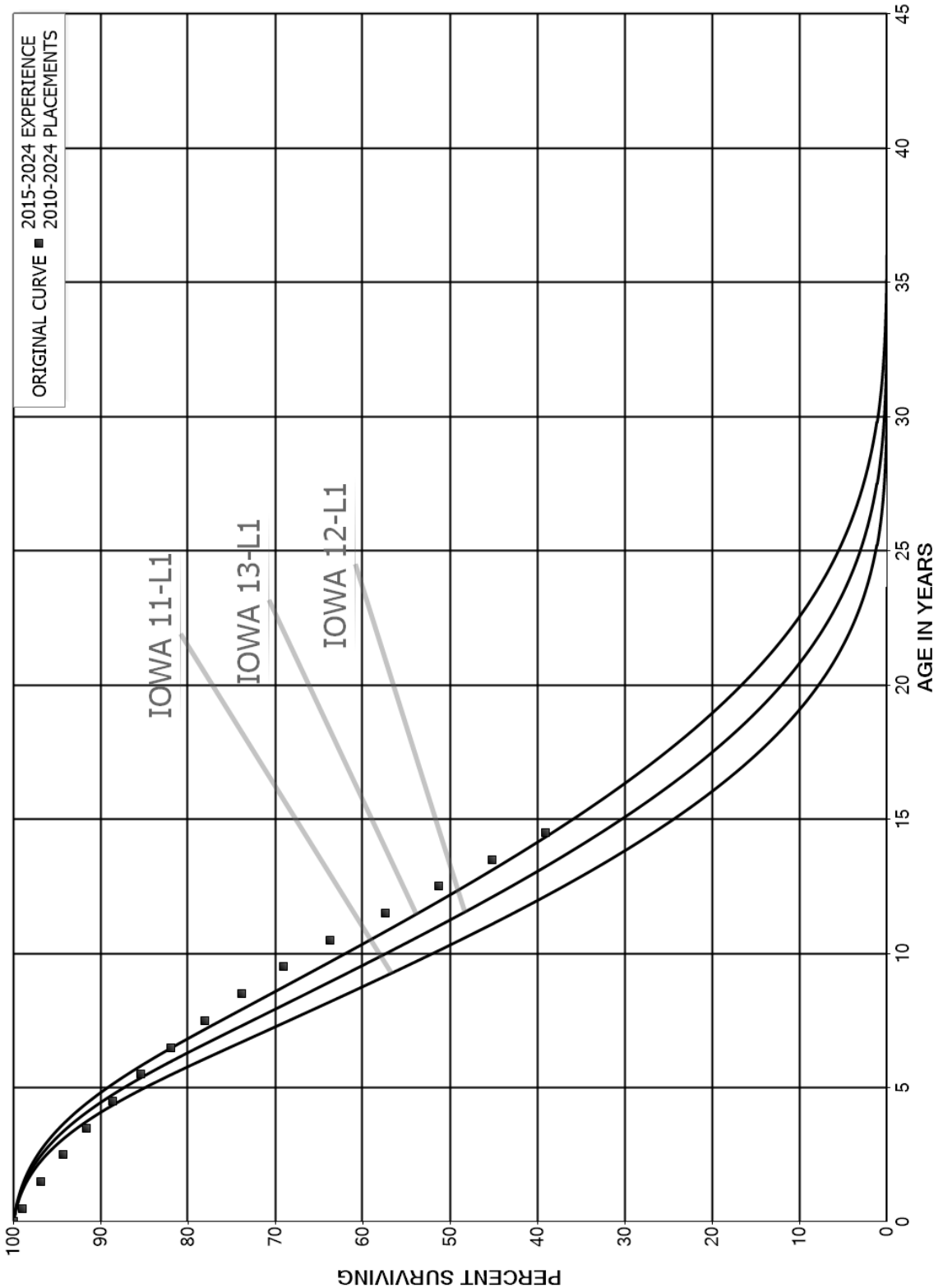


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

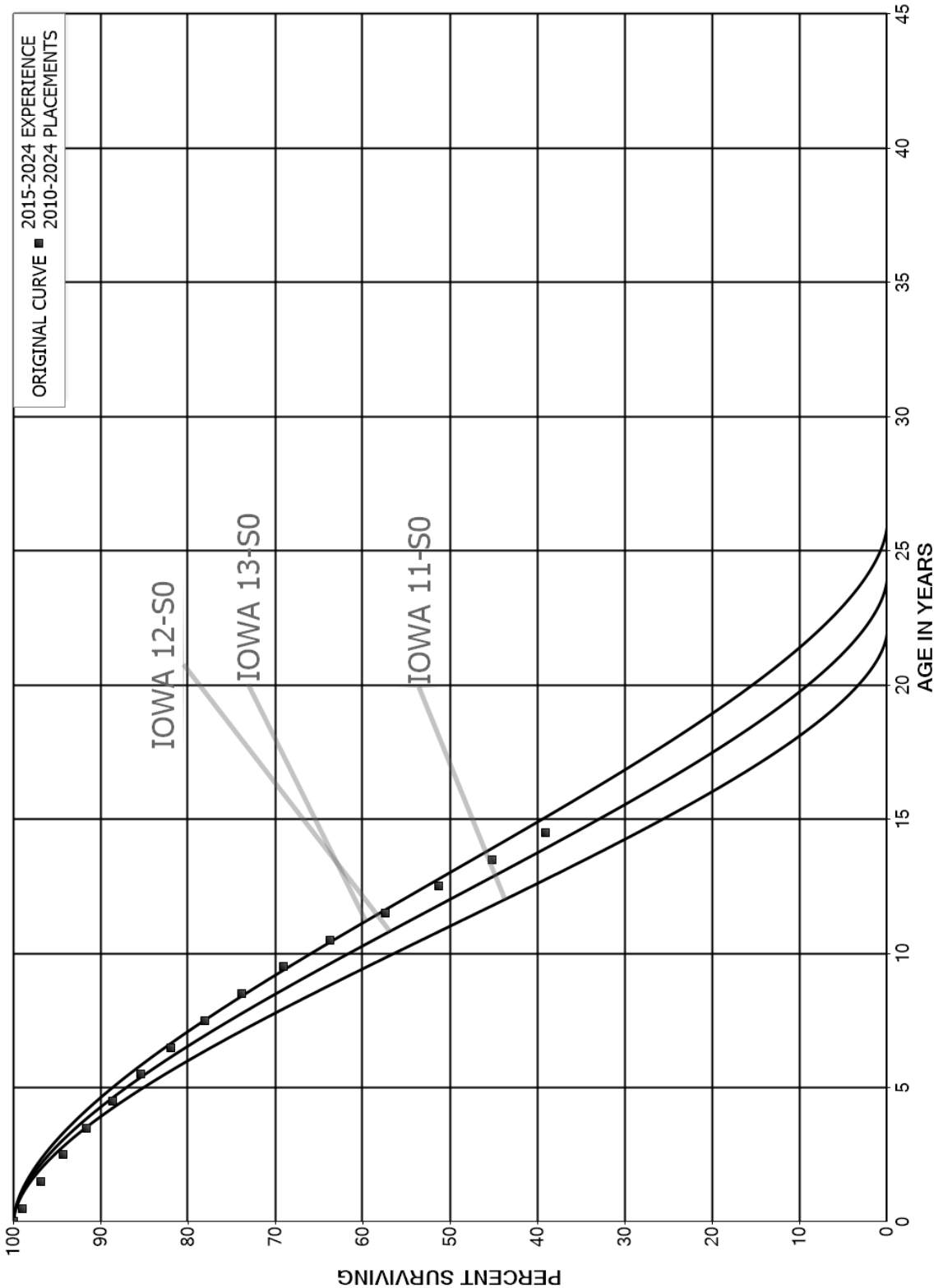


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

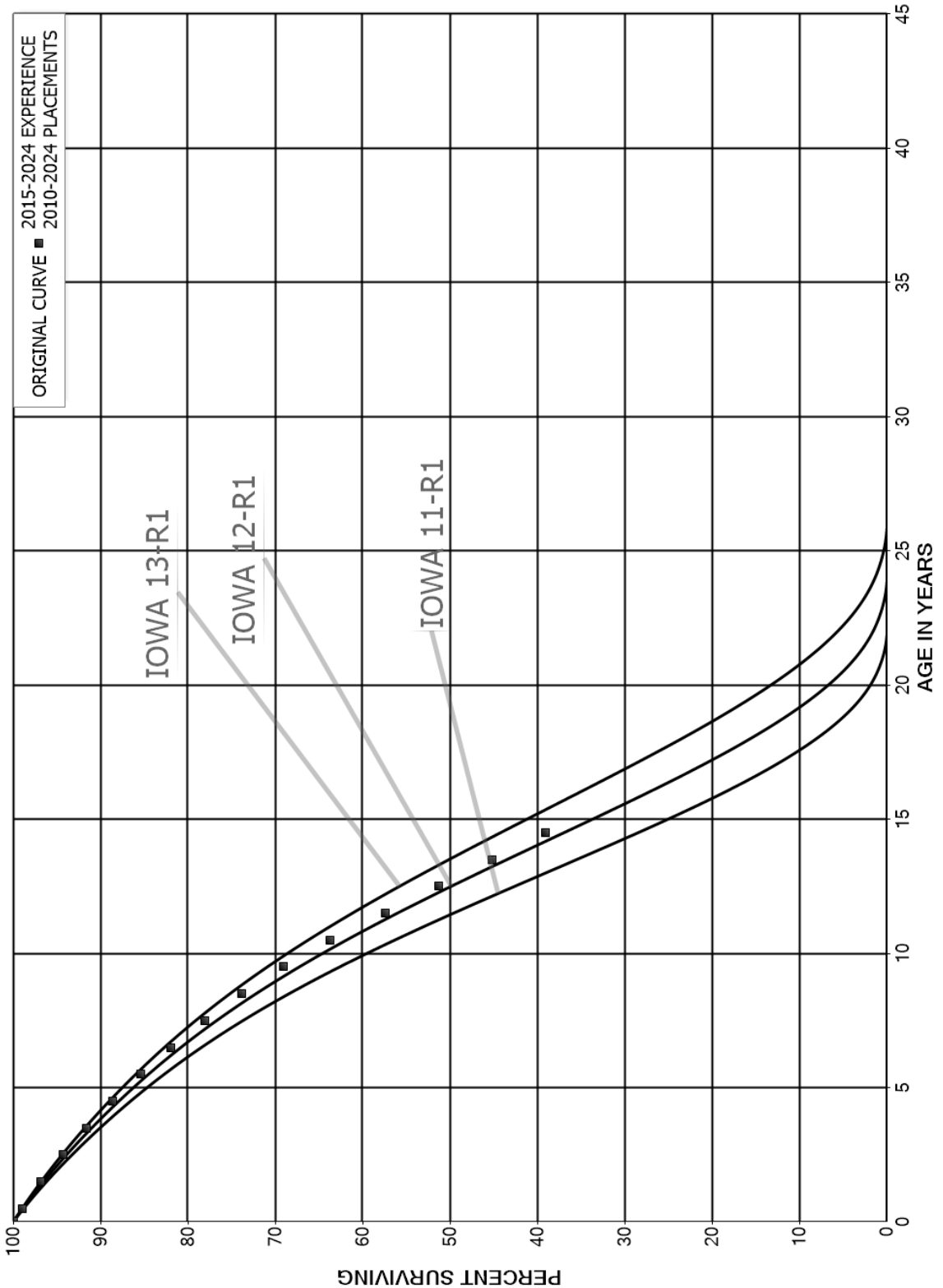
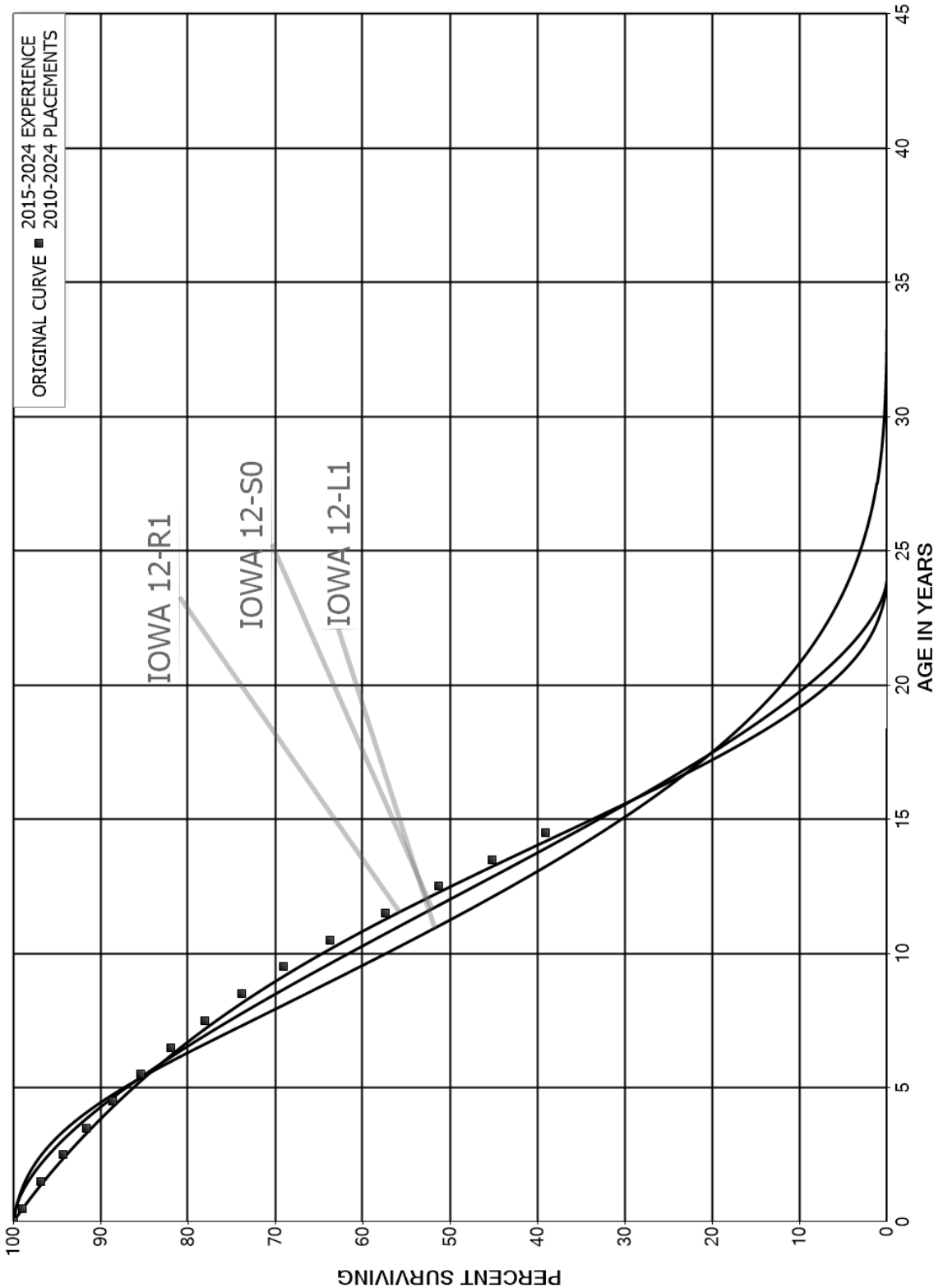


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted for the system. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trip.

January 28, 2020

McKeesport Wastewater Treatment Plant
West Shore Pump Station
28th Street Pump Station
Long Run Pump Station
Dravosburg Wastewater Treatment Plant
Duquesne Wastewater Treatment Plant

March 27, 2017

Keyser Valley Pump Station
Parrott Avenue Pump Station
Scranton Wastewater Treatment Facility

Judgments. The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

The amortization periods selected for general plant Accounts 390.00, 392.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the CSS wastewater operations. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, gross salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum(\frac{\text{Book Cost}}{\text{Life}} \text{ x Remaining Life})}{\sum \frac{\text{Book Cost}}{\text{Life}}}.$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost - Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$Ratio = 1 - \left(\frac{Remaining\ Life}{Service\ Life}\right)$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \left(\frac{Age}{Service\ Life}\right)$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 392, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts are that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for

each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
392.00	Stores Equipment	25
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

NET SALVAGE

Experienced net salvage is incorporated in the results of the study as it was reported on the Company's books and records for the period January 1, 2021 through June 30, 2025, and estimated for the period July 1, 2025 through December 31, 2025. The calculation of the amortization is shown in Table 5 on page V-8. The amounts of gross salvage and removal cost by account for each year are set forth in the section beginning on page VIII-2.

Net salvage is presented in this manner to determine the amount of net salvage to be amortized to the cost of service for ratemaking purposes. In order to be consistent with this manner of recognizing net salvage, no adjustments for net salvage were made to the annual depreciation calculated for the individual accounts.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. Table 5 presents the amortization of experienced and estimated net salvage, by account, based on the five-year period, 2021-2025. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021-2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3. The tabulations of experienced and estimated net salvage, by year and account for the five-year period 2021-2025, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section. The net salvage amounts, by account and year, are carried forward to Table 5, which presents the five-year amortization of net salvage.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	45,811,235.83								45,811,235.83
354.30 STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61								25,842,326.61
354.40 STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06				2,500,000.00				134,343,428.06
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	580,901.31								580,901.31
355.00 POWER GENERATION EQUIPMENT	4,132,796.96								4,132,796.96
360.10 COLLECTION SEWERS - FORCE MAINS	18,338,500.66								18,338,500.66
361.10 COLLECTION SEWERS - GRAVITY MAINS	438,887,390.54				8,229,749.00				430,657,641.54
361.20 MANHOLES	46,202,435.96								46,202,435.96
363.00 SERVICES	20,851,415.01				1,473,516.00				19,377,899.01
364.00 FLOW MEASURING DEVICES	2,607,930.36								2,607,930.36
371.00 PUMPING EQUIPMENT	18,747,260.65								18,747,260.65
380.00 TREATMENT EQUIPMENT	86,460,162.67								86,460,162.67
381.00 PLANT SEWERS	1,576,345.41								1,576,345.41
382.00 OUTFALL SEWER LINES	499,404.31								499,404.31
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	10,813,550.82								10,813,550.82
390.00 OFFICE FURNITURE AND EQUIPMENT	4,194,872.16								4,194,872.16
391.00 TRANSPORTATION EQUIPMENT	10,490,097.23								10,490,097.23
392.00 STORES EQUIPMENT	176,309.22								176,309.22
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,393,193.32								5,393,193.32
394.00 LABORATORY EQUIPMENT	2,906,361.97								2,906,361.97
395.00 POWER OPERATED EQUIPMENT	2,309,684.12								2,309,684.12
396.00 COMMUNICATION EQUIPMENT	3,033,833.33								3,033,833.33
397.00 MISCELLANEOUS EQUIPMENT	2,857,284.25								2,857,284.25
TOTAL DEPRECIABLE PLANT	**889,556,720.76**		**0.00**		**12,203,265.00**		**0.00**		**877,353,455.76**
NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	3,775,136.07								3,775,136.07
353.30 LAND AND LAND RIGHTS - SPP	1,153,570.00								1,153,570.00
353.40 LAND AND LAND RIGHTS - TDP	148,041.59								148,041.59
TOTAL NONDEPRECIABLE PLANT	**5,076,747.66**		**0.00**		**0.00**		**0.00**		**5,076,747.66**
TOTAL UTILITY PLANT	**894,633,468.42**		**0.00**		**12,203,265.00**		**0.00**		**882,430,203.42**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	45,811,235.83	3,254,276	42,556,960	1,166,576	2.55	36.5
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	8,547,965	17,294,362	552,626	2.14	31.3
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	60,890,483	73,452,945	2,446,154	1.82	30.0
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	580,901.31	5,460	575,441	21,585	3.72	26.7
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	546,012	3,586,785	158,838	3.84	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	18,338,500.66	1,304,933	17,033,568	282,469	1.54	60.3
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	430,657,641.54	162,224,309	268,433,333	5,902,204	1.37	45.5
361.20	MANHOLES	50-S2.5	46,202,435.96	17,826,828	28,375,608	1,593,968	3.45	17.8
363.00	SERVICES	47-R3	19,377,899.01	5,605,508	13,772,391	561,422	2.90	24.5
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,291,714	1,316,216	194,799	7.47	6.8
371.00	PUMPING EQUIPMENT	30-S0.5	18,747,260.65	6,237,126	12,510,135	731,221	3.90	17.1
380.00	TREATMENT EQUIPMENT	35-S1.5	86,460,162.67	34,601,283	51,858,880	2,798,583	3.24	18.5
381.00	PLANT SEWERS	50-R3	1,576,345.41	894,142	682,203	30,529	1.94	22.3
382.00	OUTFALL SEWER LINES	50-R3	499,404.31	78,129	421,275	10,721	2.15	39.3
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	4,439,311	6,374,240	610,937	5.65	10.4
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	929,496	3,265,376	229,792	5.48	14.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,490,097.23	5,283,039	5,207,058	720,750	6.87	7.2
392.00	STORES EQUIPMENT	25-SQ	176,309.22	29,593	146,716	7,319	4.15	20.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,393,193.32	1,181,998	4,211,195	261,343	4.85	16.1
394.00	LABORATORY EQUIPMENT	15-SQ	2,906,361.97	322,319	2,584,043	188,834	6.50	13.7
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,182,561	1,127,123	93,443	4.05	12.1
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,033,833.33	1,347,460	1,686,373	221,717	7.31	7.6
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,857,284.25	1,009,373	1,847,911	197,654	6.92	9.3
	TOTAL DEPRECIABLE PLANT		**877,353,455.76**	**319,033,318**	**558,320,137**	**18,983,484**	**2.16**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,231,729**		
	TOTAL UTILITY PLANT		**882,430,203.42**	**319,033,318**	**558,320,137**	**21,215,213**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	2,186,103		1,180,194		67,078		44,943		0		0		3,254,276
354.30	7,972,095		575,870		0		0		0		0		8,547,965
354.40	58,204,719		2,685,764		0		0		0		0		60,890,483
354.70	0		5,460		0		0		0		0		5,460
355.00	403,339		142,673		0		0		0		0		546,012
360.10	922,431		404,215		14,475		7,238		0		0		1,304,933
361.10	155,653,100		7,251,276		450,375		229,691		0		0		162,224,309
361.20	15,700,062		2,177,696		40,102		10,828		0		0		17,826,828
363.00	5,721,277		668,751		265,041		519,479		0		0		5,605,508
364.00	1,078,538		213,176		0		0		0		0		1,291,714
371.00	5,547,207		765,087		60,619		14,549		0		0		6,237,126
380.00	32,056,562		2,999,023		275,334		178,967		0		0		34,601,283
381.00	863,246		30,896		0		0		0		0		894,142
382.00	67,342		10,787		0		0		0		0		78,129
389.10	3,813,206		626,105		0		0		0		0		4,439,311
390.00	686,146		243,350		0		0		0		0		929,496
391.00	4,510,202		772,837		0		0		0		0		5,283,039
392.00	21,615		7,978		0		0		0		0		29,593
393.00	915,299		266,699		0		0		0		0		1,181,998
394.00	270,779		53,958		2,418		0		0		0		322,319
395.00	1,079,120		103,441		0		0		0		0		1,182,561
396.00	1,123,923		223,537		0		0		0		0		1,347,460
397.00	809,600		199,773		0		0		0		0		1,009,373
TOTAL	**299,605,910**		**21,608,546**		**1,175,443**		**1,005,695**		**0**		**0**		**319,033,318**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	44,336,602.62	45,811,235.83	2.57	1,158,400	21,794	1,180,194
354.30	25,842,326.61	25,842,326.61	2.20	568,531	7,339	575,870
354.40	134,343,428.06	134,343,428.06	1.88	2,525,656	160,108	2,685,764
354.70	0.00	580,901.31	1.88	5,460	0	5,460
355.00	3,221,469.85	4,132,796.96	3.88	142,673	0	142,673
360.10	17,527,772.02	18,338,500.66	1.56	279,757	124,458	404,215
361.10	426,548,529.07	430,657,641.54	1.40	6,000,443	1,250,833	7,251,276
361.20	45,588,029.34	46,202,435.96	3.91	1,794,504	383,192	2,177,696
363.00	17,729,986.40	19,377,899.01	2.78	515,800	152,951	668,751
364.00	2,607,930.36	2,607,930.36	8.14	212,286	890	213,176
371.00	17,941,888.08	18,747,260.65	4.00	733,783	31,304	765,087
380.00	83,722,294.89	86,460,162.67	3.34	2,842,047	156,976	2,999,023
381.00	1,576,345.41	1,576,345.41	1.96	30,896	0	30,896
382.00	499,404.31	499,404.31	2.16	10,787	0	10,787
389.10	10,813,550.82	10,813,550.82	5.79	626,105	0	626,105
390.00	4,194,872.16	4,194,872.16	5.52	231,557	11,793	243,350
391.00	10,425,804.23	10,490,097.23	7.36	769,705	3,132	772,837
392.00	176,309.22	176,309.22	4.17	7,352	626	7,978
393.00	5,300,165.32	5,393,193.32	4.86	259,849	6,850	266,699
394.00	451,556.68	2,906,361.97	3.04	51,040	2,918	53,958
395.00	2,309,684.12	2,309,684.12	4.27	98,624	4,817	103,441
396.00	2,954,453.33	3,033,833.33	7.37	220,668	2,869	223,537
397.00	2,843,994.54	2,857,284.25	6.93	197,549	2,224	199,773
TOTAL	**860,956,397.44**	**877,353,455.76**		**19,283,472**	**2,325,074**	**21,608,546**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

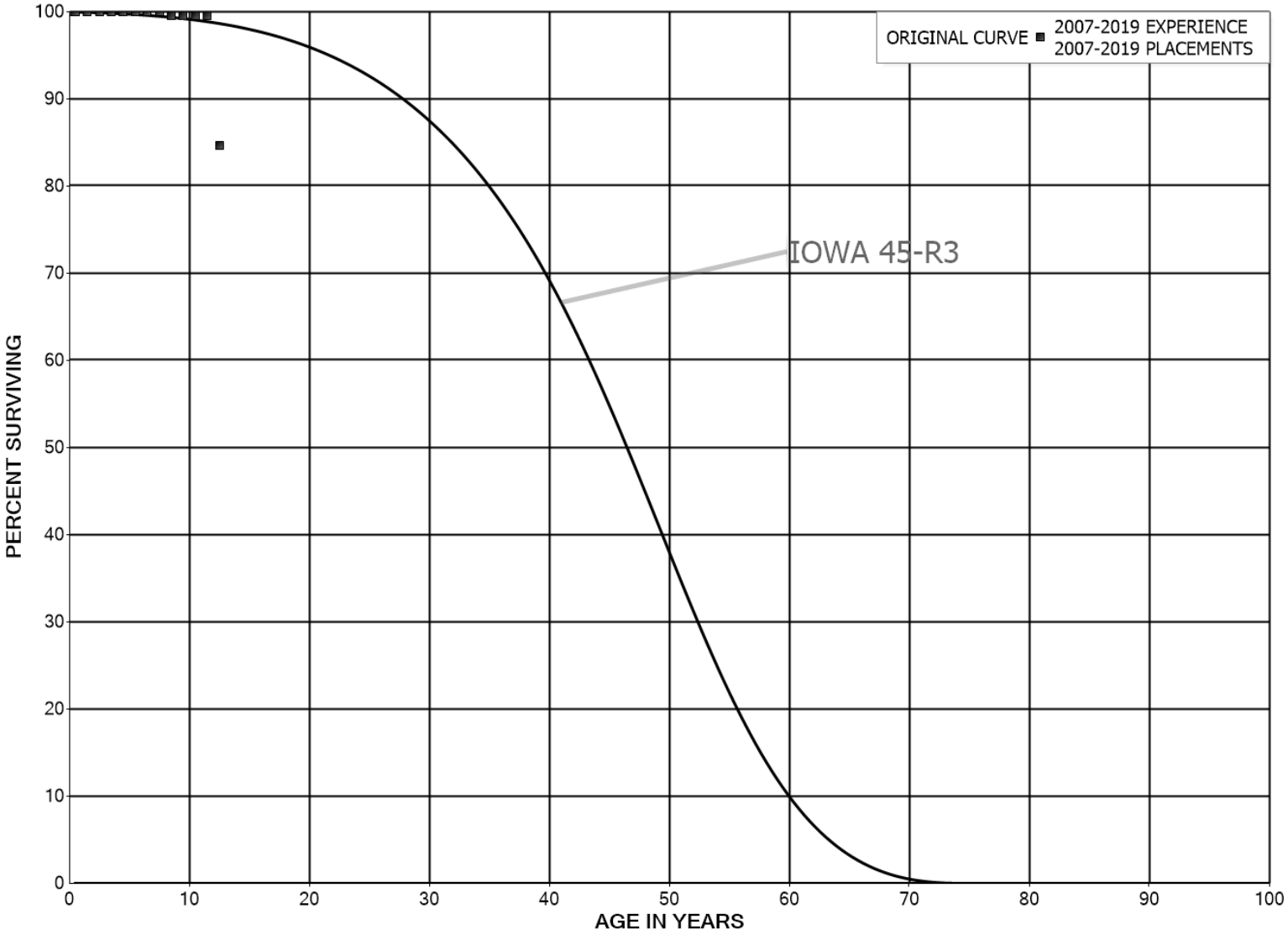
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		ACTUAL AND PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		0		30,686		44,610		6,848		26,388	(108,532)	(21,706)
354.30		7,614		2,732		26,003		347			(36,696)	(7,339)
354.40		76,589		612,785		90,556				38,181	(818,111)	(163,622)
360.10		164,970		232,064		263,520		111,794		(323,106)	(449,243)	(89,849)
361.10		1,074,276		2,044,135	3,233	1,524,464	3,143	800,569	2,604	295,639	(5,730,103)	(1,146,021)
361.20		219,778		326,965		488,101		573,028		535,037	(2,142,909)	(428,582)
363.00		129,689		108,024		71,974		237,092		360,654	(907,433)	(181,487)
371.00		51,353		14,058		45,781		20,567		24,791	(156,550)	(31,310)
380.00		104,870		277,413		113,198		38,281		103,084	(636,846)	(127,369)
390.00		1,483		12,873		33,154		7,960		5,104	(60,573)	(12,115)
391.00								19,532	7,749		(11,783)	(2,357)
392.00						3,128					(3,128)	(626)
393.00		953		6,599		8,949		8,765		10,674	(35,941)	(7,188)
394.00		1,919		878		6,702		4,067		502	(14,067)	(2,813)
395.00				184		17,409		6,237			(23,830)	(4,766)
396.00		9,834		1,648				1,953			(13,434)	(2,687)
397.00		6,699						2,760			(9,458)	(1,892)
TOTAL	**0**	**1,850,027**	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**10,353**	**1,076,948**	**(11,158,637)**	**(2,231,729)**

* Column (12) equals the summation of Columns (2) through (11).

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

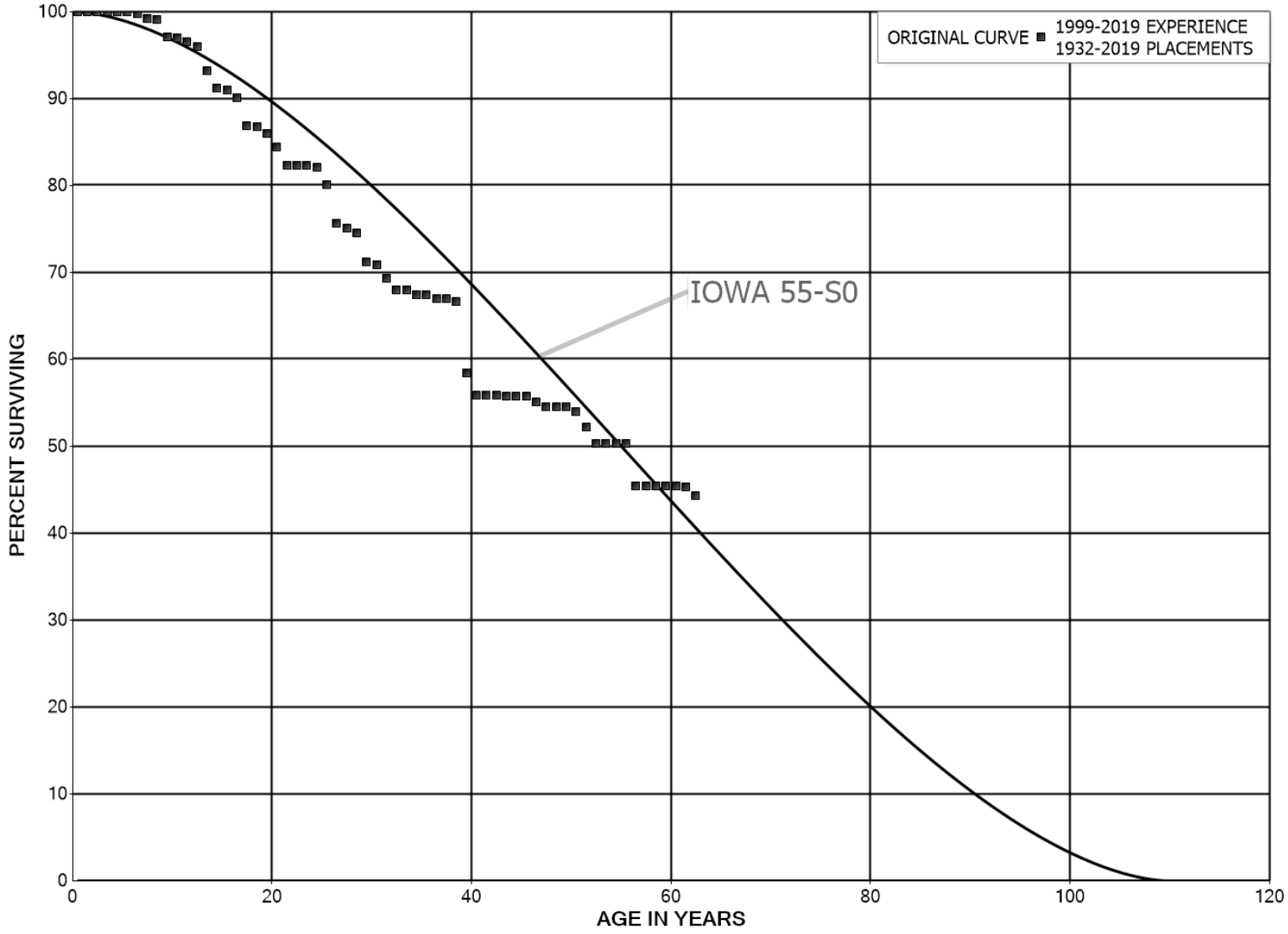
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

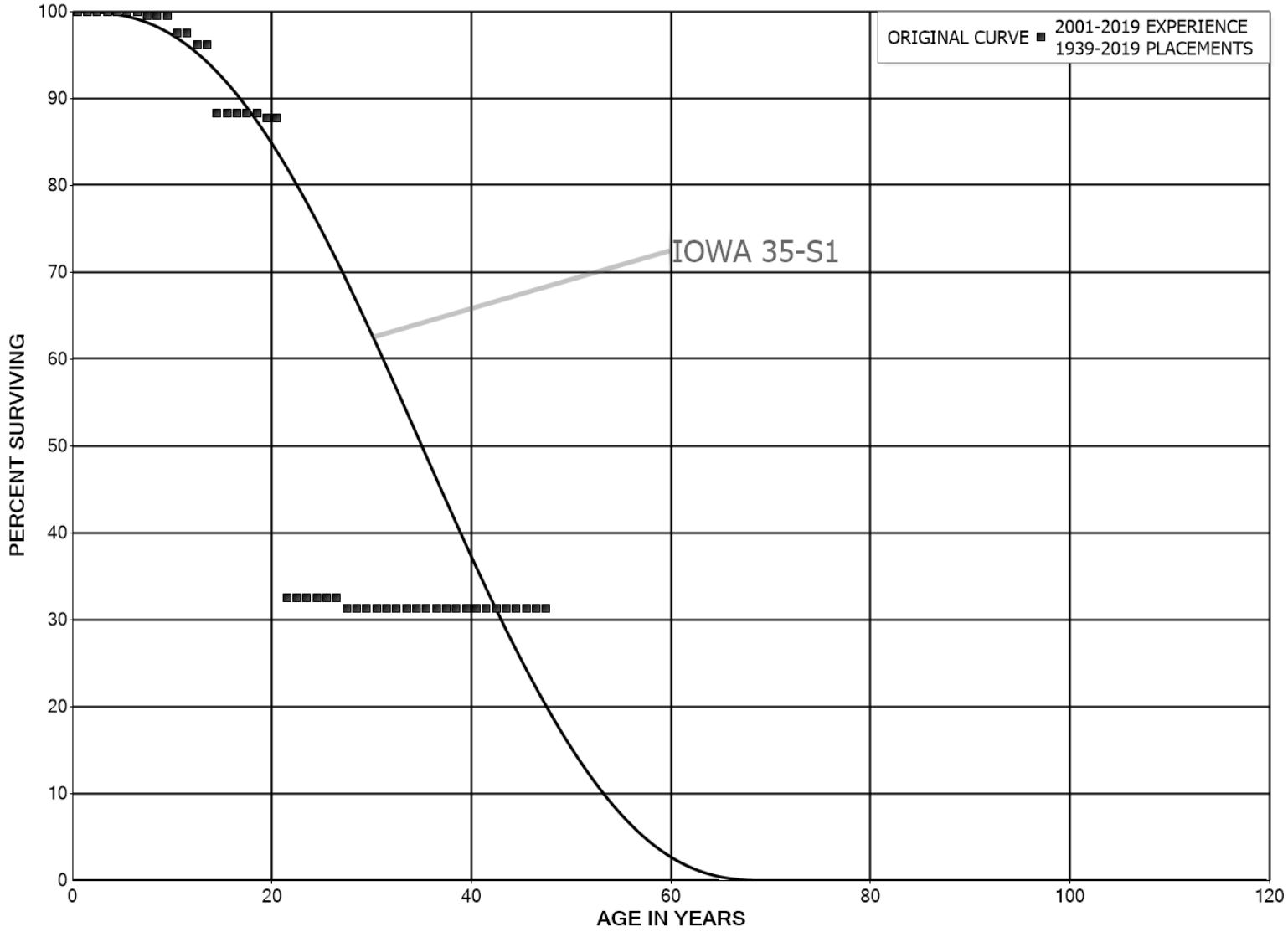
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

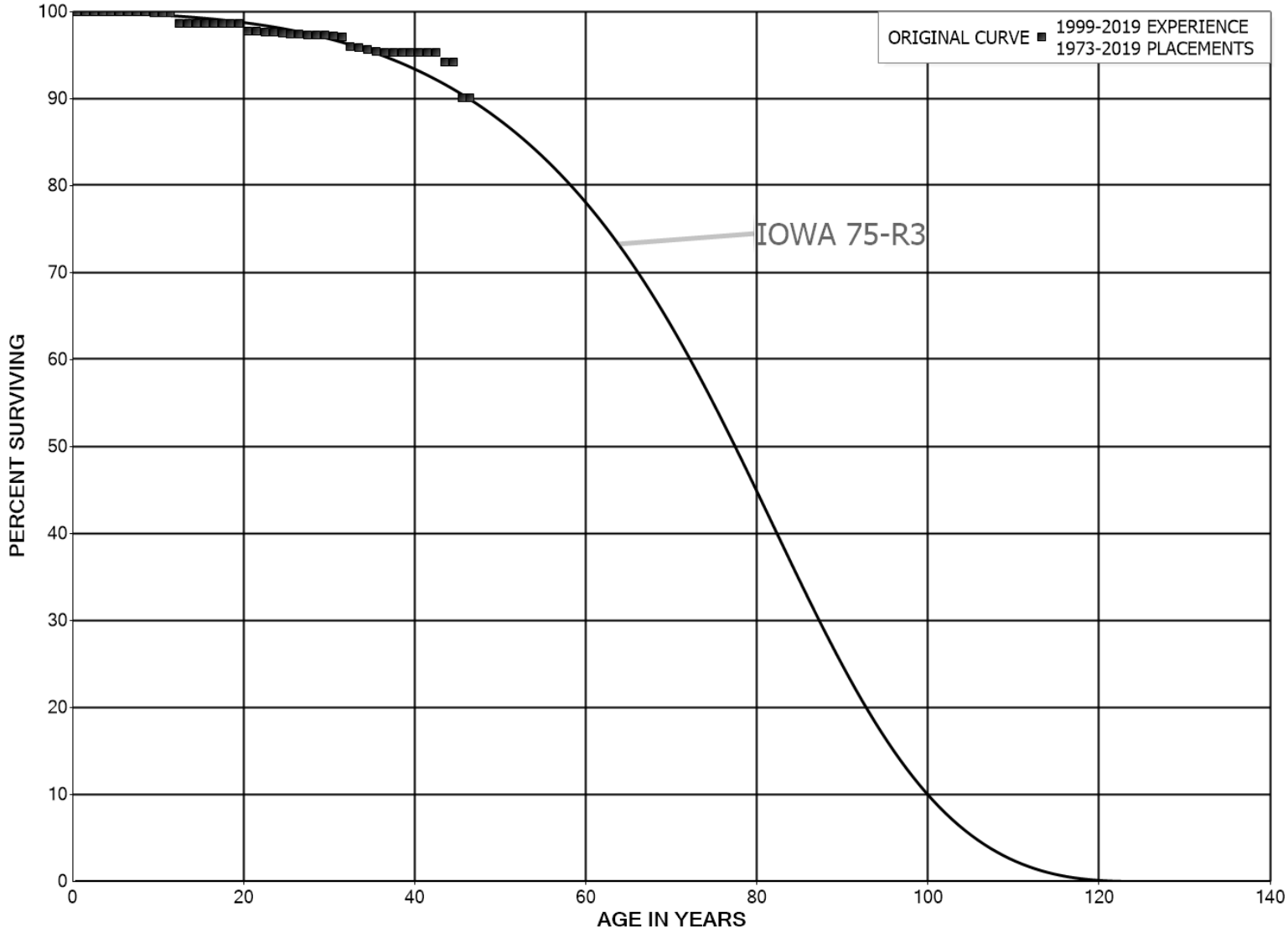
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

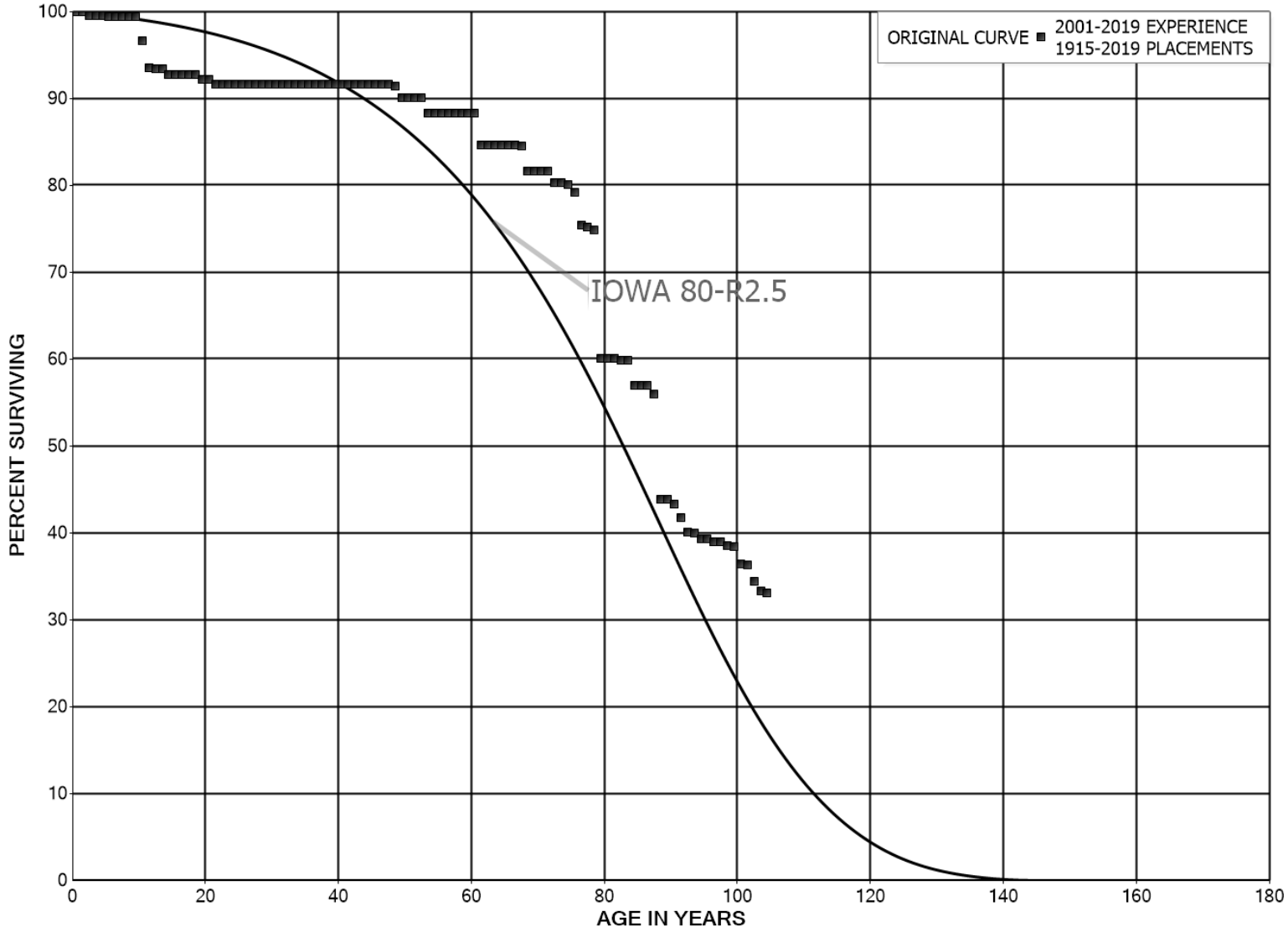
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

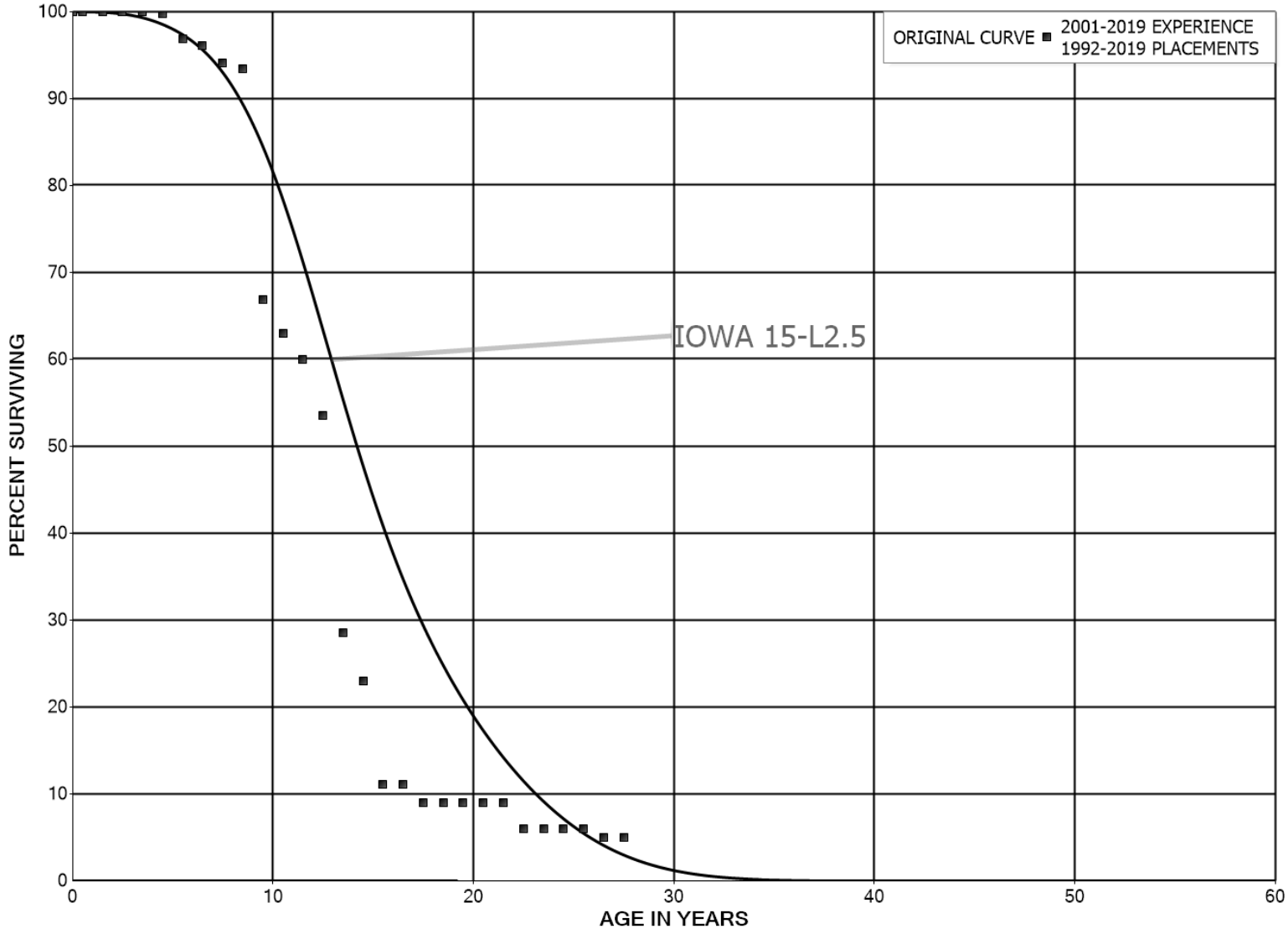
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

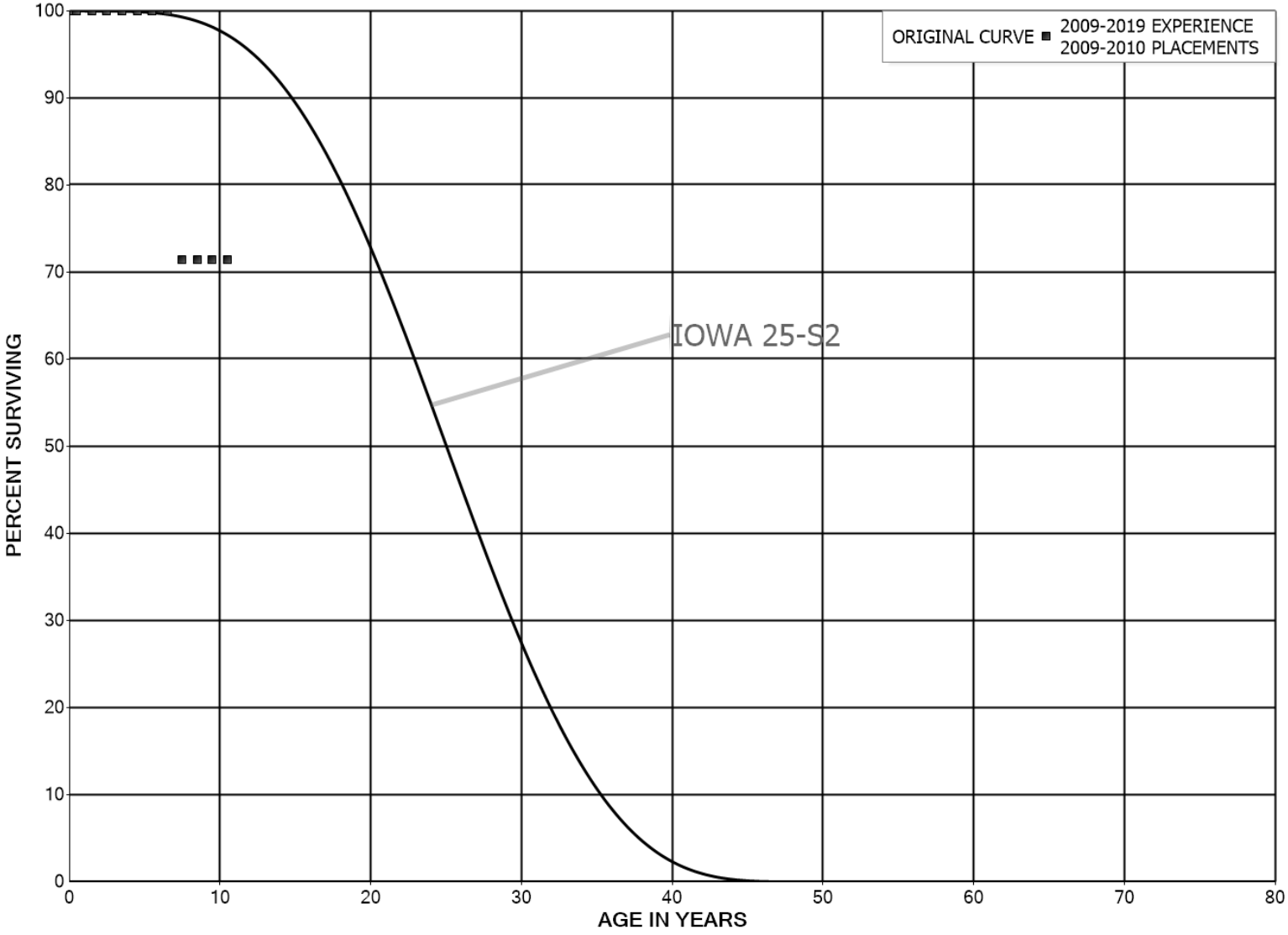
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

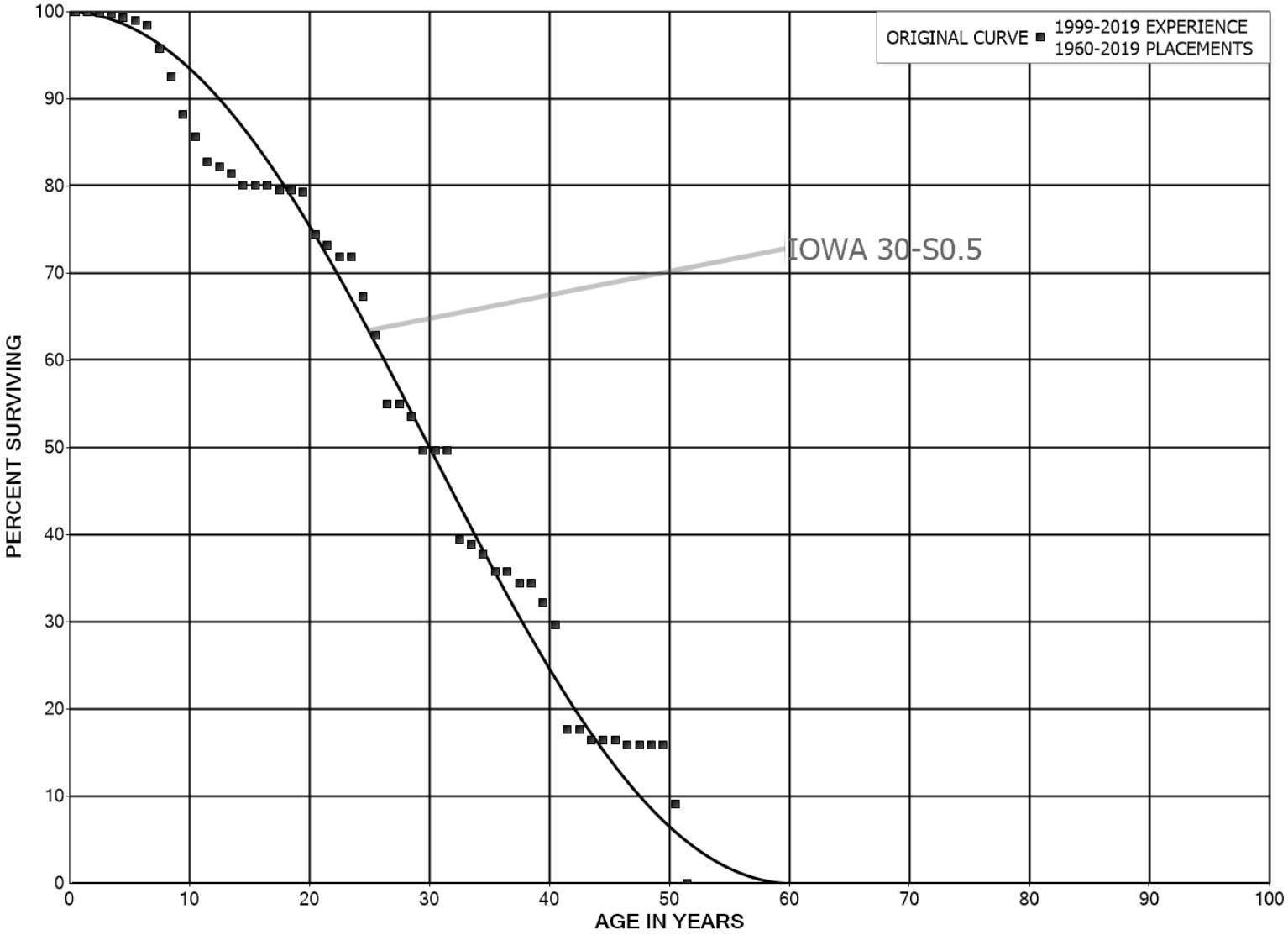
ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

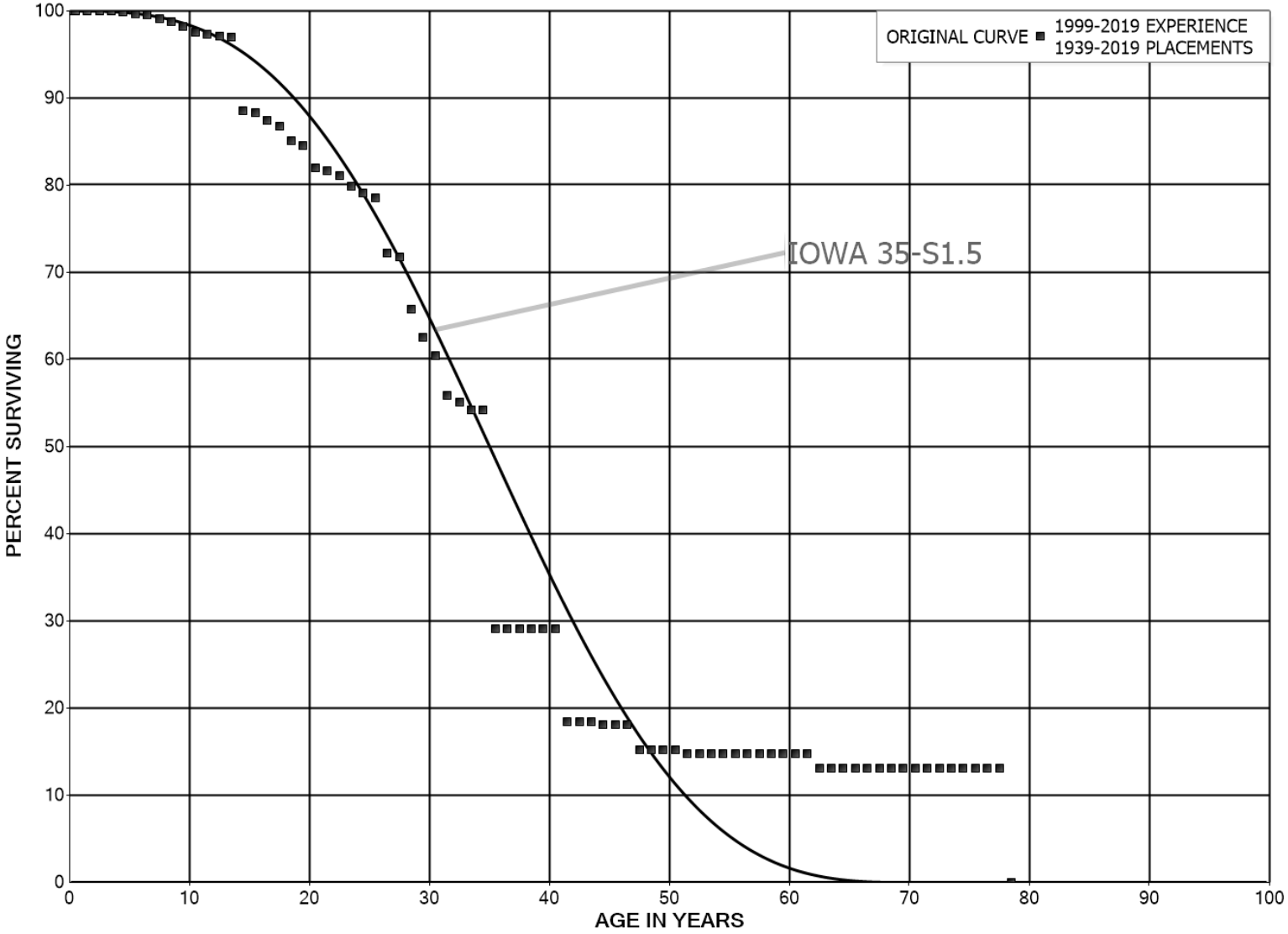
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

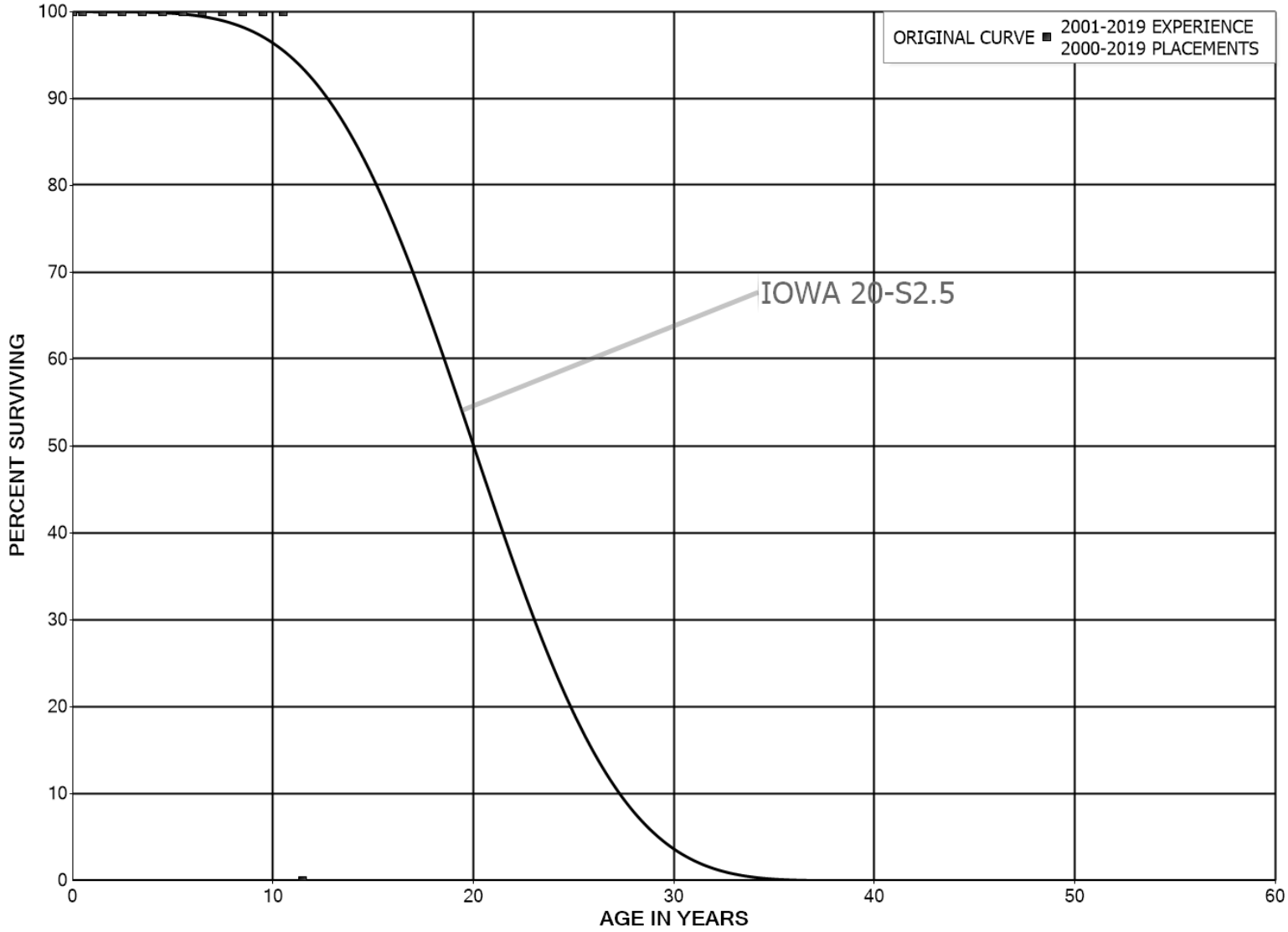
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,082,499	2,776,996	305,503	305,503	0.1
1938	1,168,712	957,386	211,326	516,829	0.1
1945	266,973	214,685	52,288	569,117	0.1
1950	1,021,799	787,597	234,202	803,319	0.1
1955	17,038,849	12,725,739	4,313,110	5,116,429	0.9
1959	66,427,119	47,692,837	18,734,282	23,850,711	4.3
1960	14,453,896	12,377,303	2,076,593	25,927,304	4.6
1962	11,497,602	8,029,465	3,468,137	29,395,441	5.3
1963	28,863,054	19,976,573	8,886,481	38,281,922	6.9
1965	825,633	562,172	263,461	38,545,383	6.9
1968	3,002,433	2,165,278	837,155	39,382,538	7.1
1970	1,043,684	683,091	360,593	39,743,131	7.1
1972	30,594,773	21,403,640	9,191,133	48,934,264	8.8
1973	929,048	586,016	343,032	49,277,296	8.8
1974	736,065	462,666	273,399	49,550,695	8.9
1975	35,710,502	28,505,159	7,205,343	56,756,038	10.2
1976	36,635,974	21,628,593	15,007,381	71,763,419	12.9
1977	553,094	334,792	218,302	71,981,721	12.9
1978	1,457,129	872,840	584,289	72,566,010	13.0
1979	1,532,859	904,102	628,757	73,194,767	13.1
1980	2,010,230	1,151,560	858,670	74,053,437	13.3
1981	1,196,402	688,253	508,149	74,561,586	13.4
1982	922,524	523,042	399,482	74,961,068	13.4
1983	662,221	369,760	292,461	75,253,529	13.5
1984	983,724	531,316	452,408	75,705,937	13.6
1985	3,519,182	2,053,260	1,465,922	77,171,859	13.8
1986	1,392,352	742,339	650,013	77,821,872	13.9
1987	2,599,343	1,738,104	861,239	78,683,111	14.1
1988	880,489	564,572	315,917	78,999,028	14.1
1989	26,637,323	12,471,847	14,165,476	93,164,504	16.7
1990	4,806,771	2,354,544	2,452,227	95,616,731	17.1
1991	2,000,663	964,911	1,035,752	96,652,483	17.3
1992	3,074,004	1,412,718	1,661,286	98,313,769	17.6
1993	477,228	210,255	266,973	98,580,742	17.7
1994	1,422,596	662,147	760,449	99,341,191	17.8
1995	18,105,030	10,665,753	7,439,277	106,780,468	19.1
1996	8,870,775	4,408,122	4,462,653	111,243,121	19.9
1997	420,518	178,452	242,066	111,485,187	20.0
1998	2,691,603	1,090,374	1,601,229	113,086,416	20.3
1999	11,097,419	4,289,532	6,807,887	119,894,303	21.5
2000	417,834	159,563	258,271	120,152,574	21.5
2001	2,524,298	1,382,862	1,141,436	121,294,010	21.7
2002	453,359	229,027	224,332	121,518,342	21.8
2003	2,201,456	1,080,913	1,120,543	122,638,885	22.0

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,419,589	3,576,809	3,842,780	126,481,665	22.7
2005	2,520,763	797,061	1,723,702	128,205,367	23.0
2006	5,271,433	2,066,753	3,204,680	131,410,047	23.5
2007	5,872,138	1,744,476	4,127,662	135,537,709	24.3
2008	4,558,221	1,675,090	2,883,131	138,420,840	24.8
2009	10,250,503	2,858,375	7,392,128	145,812,968	26.1
2010	17,524,903	6,351,135	11,173,768	156,986,736	28.1
2011	4,833,558	1,242,727	3,590,831	160,577,567	28.8
2012	3,459,941	1,609,958	1,849,983	162,427,550	29.1
2013	6,194,250	3,553,538	2,640,712	165,068,262	29.6
2014	29,311,299	8,647,542	20,663,757	185,732,019	33.3
2015	24,378,764	8,514,572	15,864,192	201,596,211	36.1
2016	39,522,423	9,326,917	30,195,506	231,791,717	41.5
2017	15,490,428	3,312,442	12,177,986	243,969,703	43.7
2018	12,230,849	3,012,408	9,218,441	253,188,144	45.3
2019	43,342,057	5,591,238	37,750,819	290,938,963	52.1
2020	53,107,739	8,183,829	44,923,910	335,862,873	60.2
2021	36,339,774	4,652,438	31,687,336	367,550,209	65.8
2022	41,174,319	4,282,522	36,891,797	404,442,006	72.4
2023	81,260,734	5,522,550	75,738,184	480,180,190	86.0
2024	60,432,775	2,883,074	57,549,701	537,729,891	96.3
2025	23,041,686	677,781	22,363,905	560,093,796	100.3
2026	5,809,535	39,351	5,770,184	565,863,980	101.4
9999	12,203,265-	4,659,424-	7,543,841-	558,320,139	100.0
SUBTOTAL	877,353,457	319,033,318	558,320,139		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	882,430,203	319,033,318	563,396,887		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	978,689.65	216,682	217,687	761,003	31.65	24,044
2018	1,919,016.11	379,198	380,957	1,538,059	32.49	47,339
2019	1,206,973.68	209,531	210,503	996,471	33.32	29,906
2020	173,289.36	25,993	26,114	147,175	34.00	4,329
2021	221,520.46	27,801	27,930	193,590	34.84	5,557
2022	2,201,394.21	221,901	222,930	1,978,464	35.68	55,450
2023	7,940,130.09	605,038	607,845	7,332,285	36.37	201,603
2024	29,592,499.04	1,515,136	1,522,164	28,070,335	37.06	757,429
2025	1,427,850.43	36,981	37,152	1,390,698	37.61	36,977
2026	149,872.80	989	994	148,879	37.77	3,942
	45,811,235.83	3,239,250	3,254,276	42,556,960		1,166,576

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 2.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,858,031	1,911,021	396,519	15.97	24,829
1968	671,326.79	510,074	524,621	146,706	18.34	7,999
1970	60,405.27	44,990	46,273	14,132	19.19	736
1972	430,021.03	315,807	324,814	105,207	19.53	5,387
1990	89,924.53	52,444	53,940	35,985	25.73	1,399
1995	131,932.60	70,346	72,352	59,581	27.14	2,195
1996	344,568.73	179,865	184,995	159,574	27.47	5,809
2000	105,072.37	49,993	51,419	53,653	28.64	1,873
2004	244,354.55	103,753	106,712	137,643	29.81	4,617
2005	52,725.90	21,702	22,321	30,405	30.02	1,013
2006	2,611,533.23	1,039,390	1,069,033	1,542,500	30.25	50,992
2011	7,145.91	2,305	2,371	4,775	31.51	152
2012	7,147.63	2,181	2,243	4,905	31.87	154
2013	148,319.26	42,805	44,026	104,293	32.05	3,254
2014	10,489,746.72	2,844,819	2,925,952	7,563,795	32.25	234,536
2015	40,952.90	10,361	10,656	30,297	32.48	933
2017	762,725.81	163,376	168,035	594,691	33.02	18,010
2018	1,526,953.41	296,840	305,306	1,221,647	33.15	36,852
2019	446,541.64	77,520	79,731	366,811	33.32	11,009
2020	2,544,665.64	387,807	398,867	2,145,799	33.37	64,303
2021	237,091.40	30,703	31,579	205,512	33.61	6,115
2023	2,377,007.71	194,677	200,229	2,176,779	33.63	64,727
2024	193,229.75	10,821	11,130	182,100	33.71	5,402
2025	11,393.77	330	339	11,055	33.48	330
	25,842,326.61	8,310,940	8,547,965	17,294,362		552,626

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.14

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,534,818	9,297,245	1,302,379	15.97	81,552
1972	12,693,053.48	9,321,778	10,154,506	2,538,547	19.53	129,982
1975	17,981,926.22	12,747,387	13,886,129	4,095,797	20.94	195,597
1985	1,204,742.75	760,675	828,627	376,116	23.94	15,711
1993	12,736.38	7,061	7,692	5,044	26.52	190
1994	101,865.06	55,415	60,365	41,500	26.82	1,547
1995	8,797,962.75	4,691,074	5,110,134	3,687,829	27.14	135,882
1996	2,958,647.48	1,544,414	1,682,379	1,276,268	27.47	46,460
1999	75,887.27	37,086	40,399	35,488	28.25	1,256
2001	236,542.84	109,401	119,174	117,369	29.05	4,040
2003	1,461,646.93	642,101	699,461	762,186	29.36	25,960
2004	367,499.67	156,040	169,979	197,521	29.81	6,626
2006	131,140.18	52,194	56,857	74,283	30.25	2,456
2007	18,890.83	7,250	7,898	10,993	30.50	360
2008	402,043.27	148,354	161,607	240,436	30.78	7,811
2009	16,621.70	5,877	6,402	10,220	31.08	329
2010	12,094,530.43	4,083,113	4,447,863	7,646,667	31.39	243,602
2011	393,025.03	126,751	138,074	254,951	31.51	8,091
2012	282,267.24	86,148	93,844	188,423	31.87	5,912
2013	8,325.00	2,403	2,618	5,707	32.05	178
2014	16,814,574.82	4,560,113	4,967,474	11,847,101	32.25	367,352
2015	5,371,118.78	1,358,893	1,480,285	3,890,834	32.48	119,792
2016	19,818,007.39	4,637,414	5,051,680	14,766,327	32.74	451,018
2017	3,090,389.28	661,961	721,095	2,369,294	33.02	71,753
2018	101,683.42	19,767	21,533	80,150	33.15	2,418
2019	265,878.40	46,156	50,279	215,599	33.32	6,471
2020	1,060,026.32	161,548	175,979	884,047	33.37	26,492
2021	16,913,734.53	2,190,329	2,385,995	14,527,740	33.61	432,245
2022	975,108.52	103,752	113,020	862,089	33.59	25,665
2023	37,310.78	3,056	3,329	33,982	33.63	1,010
2024	30,884.14	1,730	1,885	28,999	33.71	860
2025	2,525,732.72	73,246	79,789	2,445,944	33.48	73,057
9999	2,500,000.00-	1,040,191-	1,133,113-	1,366,887-		45,521-
	134,343,428.06	55,897,114	60,890,483	73,452,945		2,446,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
2025	484,749.65	17,596	5,201	479,549	26.55	18,062
2026	96,151.66	875	259	95,893	27.22	3,523
	580,901.31	18,471	5,460	575,441		21,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7 3.72

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	16,001	14,595	6,473	11.08	584
2002	19,740.16	12,176	11,106	8,634	14.91	579
2004	38,295.54	22,411	20,441	17,855	15.59	1,145
2012	403,177.35	173,286	158,056	245,121	18.57	13,200
2015	426,122.43	152,339	138,950	287,172	19.77	14,526
2020	22,037.01	4,760	4,342	17,695	21.78	812
2021	1,986.71	366	334	1,653	22.17	75
2024	2,289,043.09	180,377	164,523	2,124,520	23.38	90,869
2025	911,327.11	36,909	33,665	877,662	23.69	37,048
	4,132,796.96	598,625	546,012	3,586,785		158,838

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 3.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,723.96	1,408	1,301	423	15.96	27
1960	16,628.35	13,060	12,064	4,564	18.03	253
1972	229,941.50	157,694	145,671	84,270	24.74	3,406
1989	4,559.85	2,311	2,135	2,425	35.99	67
1995	331,943.06	144,063	133,079	198,864	40.43	4,919
1996	179,711.97	75,479	69,724	109,988	41.43	2,655
2004	32,001.90	10,138	9,365	22,637	47.44	477
2015	1,167,492.55	191,352	176,763	990,730	56.11	17,657
2018	135,609.28	16,382	15,133	120,476	58.23	2,069
2019	37,065.08	3,918	3,619	33,446	59.23	565
2020	831,693.39	75,850	70,067	761,626	59.79	12,738
2021	671,057.48	51,000	47,112	623,945	60.79	10,264
2022	4,423,907.61	270,743	250,100	4,173,808	61.36	68,022
2023	6,483,158.15	299,522	276,685	6,206,473	61.94	100,201
2024	2,966,901.55	91,974	84,961	2,881,941	62.52	46,096
2025	379,722.63	5,962	5,508	374,215	62.69	5,969
2026	445,382.35	1,782	1,646	443,736	62.64	7,084
	18,338,500.66	1,412,638	1,304,933	17,033,568		282,469

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.3 1.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,892,580.66	2,655,389	2,587,078	305,503	9.65	31,658
1938	830,561.02	708,967	690,729	139,832	15.09	9,267
1945	209,289.99	172,915	168,467	40,823	17.04	2,396
1950	874,467.55	697,825	679,873	194,595	19.24	10,114
1955	16,911,738.35	12,967,921	12,634,315	4,277,423	21.59	198,121
1959	55,932,742.64	41,597,181	40,527,075	15,405,668	23.09	667,201
1960	1,041,337.25	762,884	743,258	298,079	24.09	12,374
1962	11,497,602.29	8,241,481	8,029,465	3,468,137	25.29	137,135
1963	27,050,424.53	19,257,197	18,761,797	8,288,628	25.50	325,044
1965	637,057.30	443,010	431,613	205,444	26.72	7,689
1968	1,803,375.51	1,213,311	1,182,098	621,278	28.21	22,023
1970	750,435.53	491,685	479,036	271,400	29.47	9,209
1972	15,282,310.53	9,737,888	9,487,377	5,794,934	30.75	188,453
1973	516,617.72	325,831	317,449	199,169	31.03	6,419
1974	456,497.65	284,855	277,527	178,971	31.33	5,712
1975	2,129,620.96	1,303,328	1,269,799	859,822	32.33	26,595
1976	35,420,494.20	21,429,399	20,878,118	14,542,376	32.64	445,538
1977	313,602.19	185,935	181,152	132,450	33.64	3,937
1978	817,918.21	478,973	466,651	351,267	33.97	10,341
1979	863,351.27	495,046	482,311	381,040	34.97	10,896
1980	1,405,922.57	795,471	775,007	630,916	35.30	17,873
1981	663,024.98	369,968	360,450	302,575	35.65	8,487
1982	495,204.32	270,183	263,232	231,972	36.65	6,329
1983	364,763.64	196,060	191,016	173,748	37.00	4,696
1984	635,581.74	333,680	325,096	310,486	38.00	8,171
1985	1,569,722.38	810,919	790,058	779,664	38.37	20,320
1986	739,019.73	375,422	365,764	373,256	38.74	9,635
1987	685,857.56	339,705	330,966	354,892	39.74	8,930
1988	274,996.83	133,758	130,317	144,680	40.12	3,606
1989	24,414,968.71	11,562,929	11,265,468	13,149,501	41.12	319,784
1990	2,838,192.47	1,318,057	1,284,149	1,554,043	41.52	37,429
1991	1,099,801.91	496,561	483,787	616,015	42.52	14,488
1992	2,100,462.25	928,404	904,520	1,195,942	42.92	27,864
1993	357,693.93	154,631	150,653	207,041	43.34	4,777
1994	940,964.93	394,452	384,305	556,660	44.34	12,554
1995	2,274,642.99	930,784	906,839	1,367,804	44.76	30,559
1996	3,455,645.24	1,368,436	1,333,232	2,122,413	45.76	46,381
1997	220,280.02	84,962	82,776	137,504	46.19	2,977
1998	1,442,588.21	541,259	527,335	915,253	46.63	19,628
1999	9,402,942.66	3,401,985	3,314,468	6,088,475	47.63	127,829
2000	300,740.85	105,560	102,844	197,897	48.07	4,117

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	543,162.58	184,675	179,924	363,239	48.53	7,485
2002	156,821.04	51,186	49,869	106,952	49.53	2,159
2003	19,507.62	6,147	5,989	13,519	49.99	270
2004	1,783,494.75	537,545	523,716	1,259,779	50.99	24,706
2005	1,336,211.08	387,234	377,272	958,939	51.46	18,635
2006	1,123,230.86	312,258	304,225	819,006	51.94	15,768
2007	4,880,294.97	1,288,886	1,255,729	3,624,566	52.94	68,466
2008	2,338,800.25	589,378	574,216	1,764,584	53.43	33,026
2009	9,130,773.66	2,188,646	2,132,342	6,998,432	53.92	129,793
2010	3,734,506.60	848,480	826,653	2,907,854	54.42	53,434
2011	3,661,088.26	779,812	759,751	2,901,337	55.42	52,352
2012	259,542.90	51,960	50,623	208,920	55.93	3,735
2013	436,202.05	81,657	79,556	356,646	56.44	6,319
2014	1,121,179.57	195,085	190,066	931,114	56.97	16,344
2015	16,171.16	2,597	2,530	13,641	57.49	237
2016	12,842,596.99	1,887,862	1,839,296	11,003,301	58.03	189,614
2017	6,868,439.71	914,876	891,341	5,977,099	58.57	102,051
2018	3,791,548.60	451,953	440,326	3,351,223	59.11	56,695
2019	37,902,547.70	3,979,768	3,877,388	34,025,160	59.67	570,222
2020	26,281,035.44	2,381,062	2,319,809	23,961,226	60.23	397,829
2021	11,227,901.33	858,934	836,838	10,391,063	60.36	172,151
2022	11,295,734.80	695,817	677,917	10,617,818	60.94	174,234
2023	44,284,062.78	2,085,779	2,032,122	42,251,941	60.69	696,193
2024	15,014,785.35	480,473	468,112	14,546,673	60.50	240,441
2025	4,399,150.03	72,586	70,719	4,328,431	59.61	72,612
2026	2,523,557.33	10,851	10,572	2,512,985	57.55	43,666
9999	8,229,749.14-	3,181,918-	3,100,062-	5,129,687-		112,789-
	430,657,641.54	166,507,796	162,224,309	268,433,333		5,902,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.5 1.37

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	189,918.09	189,918	189,918			
1938	261,534.17	255,467	190,040	71,494	2.09	34,208
1945	40,518.07	39,055	29,053	11,465	3.03	3,784
1950	100,074.45	95,071	70,723	29,351	4.00	7,338
1955	82,726.66	76,944	57,238	25,489	5.34	4,773
1959	10,494,376.01	9,632,788	7,165,762	3,328,614	5.99	555,695
1960	124,555.30	114,267	85,002	39,553	5.94	6,659
1963	1,812,629.12	1,632,998	1,214,776	597,853	6.93	86,270
1965	115,635.29	102,985	76,610	39,025	7.49	5,210
1968	62,038.28	54,693	40,686	21,352	7.79	2,741
1970	131,321.85	113,987	84,794	46,528	8.52	5,461
1972	1,404,731.78	1,206,103	897,211	507,521	8.89	57,089
1973	300,190.76	254,562	189,367	110,824	9.50	11,666
1974	144,987.82	122,138	90,858	54,130	9.73	5,563
1975	428,436.23	358,344	266,570	161,866	9.98	16,219
1976	1,215,479.78	1,008,848	750,475	465,005	10.24	45,411
1977	135,560.41	111,593	83,013	52,547	10.52	4,995
1978	364,965.93	297,812	221,540	143,426	10.82	13,256
1979	376,125.77	304,060	226,188	149,938	11.14	13,459
1980	344,412.54	275,668	205,067	139,346	11.47	12,149
1981	303,688.95	239,155	177,906	125,783	12.14	10,361
1982	241,057.69	187,736	139,655	101,403	12.50	8,112
1983	167,114.66	128,628	95,685	71,430	12.87	5,550
1984	193,060.10	146,764	109,177	83,883	13.25	6,331
1985	425,192.73	319,022	237,318	187,875	13.64	13,774
1986	362,216.26	268,040	199,393	162,823	14.05	11,589
1987	250,909.37	182,988	136,123	114,786	14.48	7,927
1988	96,370.85	69,214	51,488	44,883	14.91	3,010
1989	1,479,781.40	1,045,762	777,935	701,846	15.36	45,693
1990	1,029,249.93	711,418	529,219	500,031	16.08	31,096
1991	480,472.42	326,241	242,688	237,784	16.55	14,368
1992	446,600.62	297,615	221,394	225,207	17.02	13,232
1993	106,797.45	69,781	51,910	54,887	17.51	3,135
1994	172,835.40	110,062	81,874	90,961	18.25	4,984
1995	493,533.25	307,521	228,763	264,770	18.75	14,121
1996	766,509.25	466,804	347,252	419,257	19.26	21,768
1997	99,505.36	58,867	43,791	55,714	20.02	2,783
1998	667,520.45	385,026	286,418	381,102	20.54	18,554
1999	377,678.17	211,084	157,024	220,654	21.31	10,354
2001	40,259.96	21,136	15,723	24,537	22.62	1,085
2004	391,007.58	183,226	136,300	254,708	24.95	10,209

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,643.87	279,816	208,153	414,491	25.73	16,109
2006	485,358.57	208,704	155,253	330,106	26.51	12,452
2007	261,467.05	107,306	79,824	181,643	27.30	6,654
2008	302,648.38	117,670	87,534	215,114	28.30	7,601
2010	100,529.53	35,065	26,085	74,445	29.87	2,492
2011	258,377.89	84,490	62,852	195,526	30.87	6,334
2012	100,204.33	30,723	22,855	77,349	31.66	2,443
2013	16,187.81	4,609	3,429	12,759	32.66	391
2014	101,869.73	26,894	20,006	81,864	33.45	2,447
2016	19,978.82	4,395	3,269	16,710	35.45	471
2019	46,757.47	7,233	5,381	41,376	38.25	1,082
2020	883,018.67	117,088	87,101	795,918	39.25	20,278
2021	904,384.36	99,934	74,340	830,044	40.25	20,622
2022	2,203,270.79	194,769	144,887	2,058,384	41.25	49,900
2023	4,897,474.91	324,703	241,544	4,655,931	42.25	110,200
2024	4,306,744.15	190,358	141,606	4,165,138	43.25	96,304
2025	3,606,835.96	79,711	59,296	3,547,540	44.25	80,170
2026	363,103.51	1,997	1,486	361,618	45.00	8,036
	46,202,435.96	23,898,856	17,826,828	28,375,608		1,593,968

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.8 3.45

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1938	76,616.59	76,617	76,617			
1945	17,164.93	17,165	17,165			
1950	47,257.01	46,690	37,001	10,256	0.92	10,256
1955	42,660.23	41,496	32,885	9,775	1.99	4,912
1960	68,935.11	65,971	52,281	16,654	2.97	5,607
1965	72,940.33	68,075	53,949	18,991	4.36	4,356
1970	101,520.98	92,100	72,988	28,533	5.73	4,980
1972	554,714.71	497,246	394,061	160,654	6.24	25,746
1973	112,239.24	99,938	79,200	33,039	6.52	5,067
1974	134,579.72	118,968	94,281	40,299	6.82	5,909
1975	321,584.50	282,094	223,556	98,028	7.14	13,729
1977	103,930.93	89,121	70,627	33,304	8.14	4,091
1978	274,245.12	232,999	184,649	89,596	8.50	10,541
1979	293,381.70	246,822	195,603	97,779	8.87	11,024
1980	259,895.36	216,389	171,486	88,409	9.25	9,558
1981	229,688.47	189,148	149,897	79,791	9.64	8,277
1982	186,261.51	151,617	120,155	66,107	10.05	6,578
1983	130,342.56	104,808	83,059	47,284	10.48	4,512
1984	155,082.09	122,453	97,043	58,039	11.19	5,187
1985	319,524.19	248,909	197,257	122,267	11.63	10,513
1986	291,115.81	223,577	177,182	113,934	12.08	9,432
1987	202,235.98	153,012	121,260	80,976	12.55	6,452
1988	69,614.03	51,584	40,880	28,734	13.28	2,164
1989	738,012.93	537,938	426,309	311,704	13.76	22,653
1990	823,511.80	589,964	467,539	355,973	14.25	24,981
1991	389,292.92	272,505	215,957	173,336	15.00	11,556
1992	526,941.07	361,903	286,804	240,137	15.50	15,493
1994	65,806.31	43,169	34,211	31,595	16.78	1,883
1995	99,511.37	63,548	50,361	49,150	17.54	2,802
1996	263,604.24	164,489	130,356	133,248	18.08	7,370
1997	86,566.61	52,719	41,779	44,788	18.62	2,405
1998	569,975.56	336,742	266,864	303,112	19.39	15,632
1999	164,439.65	94,125	74,593	89,847	20.17	4,454
2000	12,020.36	6,688	5,300	6,720	20.73	324
2004	187,594.21	90,796	71,955	115,639	23.45	4,931
2005	500,514.32	232,289	184,086	316,428	24.25	13,049
2006	404,791.84	179,728	142,432	262,360	25.05	10,473
2007	228,197.39	97,121	76,967	151,230	25.64	5,898
2008	64,791.58	26,241	20,796	43,996	26.44	1,664
2009	79,394.84	30,503	24,173	55,222	27.25	2,026
2011	170,657.79	58,621	46,456	124,202	28.67	4,332

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2012	79,794.79	25,694	20,362	59,433	29.48	2,016
2013	16,068.50	4,825	3,824	12,244	30.29	404
2014	58,373.42	16,251	12,879	45,494	31.10	1,463
2016	134,300.59	31,561	25,012	109,289	32.55	3,358
2017	192,243.38	40,832	32,359	159,884	33.37	4,791
2018	201,939.17	38,288	30,343	171,596	34.19	5,019
2019	302,286.40	50,361	39,910	262,376	35.02	7,492
2020	1,410,345.50	202,244	160,276	1,250,070	35.84	34,879
2021	1,065,301.66	127,836	101,308	963,994	36.67	26,288
2022	1,077,472.67	104,299	82,656	994,817	37.32	26,656
2023	1,319,188.54	96,169	76,213	1,242,976	38.15	32,581
2024	2,094,346.98	102,623	81,327	2,013,020	38.82	51,855
2025	2,591,908.63	64,279	50,941	2,540,968	39.32	64,623
2026	866,689.04	5,460	4,327	862,362	39.43	21,871
9999	1,473,516.15-	536,126-	426,249-	1,047,267-		42,691-
	19,377,899.01	7,050,484	5,605,508	13,772,391		561,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.5 2.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	10,017	9,183	1,484	1.95	761
1998	11,518.92	10,643	9,757	1,762	2.30	766
2008	91,182.72	74,515	68,315	22,868	4.03	5,674
2010	110,716.42	87,333	80,066	30,650	4.28	7,161
2011	38,771.91	30,009	27,512	11,260	4.38	2,571
2013	175,978.36	129,714	118,921	57,057	4.64	12,297
2015	40,642.36	27,808	25,494	15,148	5.08	2,982
2016	442,654.44	287,283	263,378	179,276	5.41	33,138
2017	160,544.63	97,531	89,416	71,129	5.81	12,243
2018	43,907.33	24,518	22,478	21,429	6.33	3,385
2019	859,930.78	432,803	396,789	463,142	6.91	67,025
2020	72,459.17	32,041	29,375	43,084	7.57	5,691
2022	98,651.86	30,306	27,784	70,868	9.02	7,857
2023	407,174.77	95,279	87,351	319,824	9.82	32,569
2024	8,460.60	1,337	1,226	7,235	10.66	679
	2,607,930.36	1,405,806	1,291,714	1,316,216		194,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 7.47

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	10,027.80	8,178	7,884	2,144	7.92	271
1996	856,360.73	649,978	626,593	229,768	9.53	24,110
1997	12,226.37	9,112	8,784	3,442	9.91	347
2001	71,769.06	49,521	47,739	24,030	11.23	2,140
2002	52,690.66	35,535	34,257	18,434	11.59	1,591
2004	389,243.47	250,050	241,054	148,189	12.25	12,097
2005	8,668.00	5,424	5,229	3,439	12.56	274
2006	398,382.04	241,420	232,734	165,648	13.00	12,742
2007	12,859.49	7,550	7,278	5,581	13.36	418
2008	17,742.79	10,092	9,729	8,014	13.65	587
2009	461,050.47	252,379	243,299	217,751	14.06	15,487
2010	698,004.66	367,430	354,210	343,795	14.40	23,875
2011	127,953.09	64,488	62,168	65,785	14.76	4,457
2012	1,566,147.49	752,064	725,006	841,141	15.15	55,521
2013	412,015.32	187,467	180,722	231,293	15.57	14,855
2014	92,372.97	39,683	38,255	54,118	15.93	3,397
2015	3,927,144.55	1,581,068	1,524,184	2,402,961	16.32	147,240
2016	1,197,536.65	447,879	431,765	765,772	16.74	45,745
2017	84,978.93	29,292	28,238	56,741	17.11	3,316
2018	1,328,557.83	416,636	401,646	926,912	17.51	52,936
2019	443,360.52	124,451	119,974	323,387	17.94	18,026
2020	1,326,944.91	327,225	315,452	1,011,493	18.33	55,182
2021	319,888.96	67,337	64,914	254,975	18.75	13,599
2022	640,066.64	110,604	106,625	533,442	19.15	27,856
2023	2,436,296.47	323,784	312,135	2,124,161	19.57	108,542
2024	622,498.07	56,772	54,729	567,769	19.93	28,488
2025	1,134,075.44	53,302	51,384	1,082,691	20.28	53,387
2026	98,397.27	1,181	1,139	97,258	20.54	4,735
	18,747,260.65	6,469,902	6,237,126	12,510,135		731,221

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	260,606.75	256,281	241,763	18,844	1.11	16,977
1968	465,692.81	442,967	417,873	47,820	2.98	16,047
1975	14,848,934.14	13,631,322	12,859,105	1,989,829	4.56	436,366
1987	1,460,340.34	1,218,800	1,149,755	310,585	7.73	40,179
1988	439,507.72	362,418	341,887	97,621	8.08	12,082
1990	25,892.61	20,880	19,697	6,196	8.64	717
1994	141,124.62	107,481	101,392	39,733	10.02	3,965
1995	5,087,628.21	3,816,739	3,600,520	1,487,108	10.32	144,100
1996	35,060.20	25,874	24,408	10,652	10.65	1,000
1997	1,939.99	1,401	1,322	618	11.16	55
1999	1,059,178.42	734,964	693,328	365,850	11.91	30,718
2001	1,632,563.30	1,081,573	1,020,302	612,261	12.74	48,058
2002	197,050.46	127,216	120,009	77,041	13.17	5,850
2003	90,863.40	57,262	54,018	36,845	13.50	2,729
2004	3,930,521.58	2,403,907	2,267,725	1,662,797	13.97	119,026
2006	11,493.78	6,574	6,202	5,292	14.97	354
2007	293,993.33	161,990	152,813	141,180	15.48	9,120
2008	1,125,032.45	595,367	561,639	563,393	16.01	35,190
2009	55,295.02	28,012	26,425	28,870	16.56	1,743
2010	24,184.39	11,686	11,024	13,160	17.11	769
2012	120,552.85	52,320	49,356	71,197	18.26	3,899
2013	49,210.92	20,088	18,950	30,261	18.85	1,605
2014	29,066.88	11,057	10,431	18,636	19.55	953
2015	11,561,638.46	4,082,415	3,851,145	7,710,493	20.15	382,655
2016	4,103,563.72	1,329,555	1,254,235	2,849,329	20.86	136,593
2017	2,376,529.46	699,413	659,791	1,716,738	21.58	79,552
2018	1,075,375.13	283,899	267,816	807,559	22.30	36,213
2019	167,383.81	39,017	36,807	130,577	23.03	5,670
2020	9,821,269.17	1,979,968	1,867,802	7,953,467	23.76	334,742
2021	2,378,818.71	402,020	379,246	1,999,573	24.59	81,317
2022	15,609,329.18	2,122,869	2,002,608	13,606,721	25.41	535,487
2023	3,973,130.94	407,643	384,550	3,588,581	26.24	136,760
2024	841,201.19	57,706	54,437	786,764	27.15	28,978
2025	2,761,699.73	95,002	89,620	2,672,080	28.07	95,193
2026	404,489.00	3,479	3,282	401,207	28.82	13,921
	86,460,162.67	36,679,165	34,601,283	51,858,880		2,798,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5 3.24

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	534,140	550,465	324,171	19.76	16,405
1999	17,293.00	9,432	9,720	7,573	22.50	337
2002	27,056.54	13,377	13,786	13,271	24.54	541
2003	603,123.96	287,147	295,923	307,201	25.31	12,138
2004	48,787.57	22,325	23,007	25,781	26.08	989
2016	5,448.80	1,204	1,241	4,208	35.25	119
	1,576,345.41	867,625	894,142	682,203		30,529

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.94

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	12,867.84	2,571	3,640	9,228	36.05	256
2018	174,944.46	31,210	44,184	130,760	36.84	3,549
2023	311,592.01	21,406	30,305	281,287	40.67	6,916
	499,404.31	55,187	78,129	421,275		10,721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 2.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	642	594	139	3.25	43
2013	4,140,223.53	2,669,616	2,468,121	1,672,103	7.16	233,534
2019	2,529.74	960	888	1,642	11.45	143
2020	6,201,677.71	2,031,670	1,878,325	4,323,353	12.32	350,922
2022	430,060.25	94,613	87,471	342,589	14.18	24,160
2024	38,327.02	4,231	3,912	34,415	16.12	2,135
	10,813,550.82	4,801,732	4,439,311	6,374,240		610,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 5.65

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	10,807	8,833	3,175	2.00	1,588
2009	12,846.21	10,919	8,925	3,921	3.00	1,307
2010	44,755.08	35,804	29,265	15,490	4.00	3,872
2011	17,379.55	13,035	10,654	6,726	5.00	1,345
2012	39,909.19	27,936	22,834	17,075	6.00	2,846
2013	4,929.42	3,204	2,619	2,310	7.00	330
2014	23,508.40	14,105	11,529	11,979	8.00	1,497
2015	19,770.58	10,874	8,888	10,883	9.00	1,209
2016	717,221.40	358,611	293,120	424,101	10.00	42,410
2017	200,445.74	90,201	73,728	126,718	11.00	11,520
2018	57,523.48	23,009	18,807	38,716	12.00	3,226
2019	218,312.76	76,409	62,455	155,858	13.00	11,989
2020	417,250.76	125,175	102,315	314,936	14.00	22,495
2021	305,742.77	76,436	62,477	243,266	15.00	16,218
2022	247,326.91	49,465	40,432	206,895	16.00	12,931
2023	891,711.99	133,757	109,330	782,382	17.00	46,022
2024	584,267.19	58,427	47,757	536,510	18.00	29,806
2025	379,962.73	18,998	15,528	364,435	19.00	19,181
	4,194,872.16	1,137,172	929,496	3,265,376		229,792

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 5.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,535	24,928	653	0.98	653
2004	6,788.48	6,452	6,555	233	1.15	203
2006	99,532.58	92,565	94,047	5,486	1.51	3,633
2007	154,794.96	142,349	144,627	10,168	1.66	6,125
2008	150,540.49	136,299	138,481	12,059	1.88	6,414
2009	220,230.56	196,556	199,702	20,529	2.05	10,014
2010	253,581.52	222,746	226,311	27,271	2.21	12,340
2011	91,691.79	79,497	80,769	10,923	2.30	4,749
2012	283,568.72	241,771	245,641	37,928	2.42	15,673
2013	590,227.54	491,069	498,929	91,299	2.62	34,847
2014	555,945.44	445,646	452,779	103,166	2.97	34,736
2015	697,815.92	531,177	539,678	158,138	3.45	45,837
2016	185,576.14	131,759	133,868	51,708	4.08	12,674
2017	174,855.63	114,093	115,919	58,937	4.79	12,304
2018	1,449,339.70	855,690	869,385	579,955	5.55	104,496
2019	840,388.91	439,439	446,472	393,917	6.39	61,646
2021	89,577.43	33,905	34,448	55,129	8.21	6,715
2022	869,888.42	263,750	267,971	601,917	9.19	65,497
2023	2,612,625.59	594,111	603,620	2,009,006	10.19	197,155
2024	815,335.23	123,605	125,584	689,751	11.19	61,640
2025	244,677.74	18,547	18,843	225,835	12.19	18,526
2026	64,293.00	1,222	1,242	63,051	12.94	4,873
	10,490,097.23	5,200,023	5,283,039	5,207,058		720,750

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 6.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,305	1,963	4,440	16.00	278
2020	100,441.50	24,106	20,530	79,912	19.00	4,206
2023	69,464.94	8,336	7,100	62,365	22.00	2,835
	176,309.22	34,747	29,593	146,716		7,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 4.15

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,970.32	5,970	5,970			
2007	7,829.70	7,438	7,830			
2008	5,161.15	4,645	5,036	125	2.00	62
2009	28,227.61	23,993	26,012	2,216	3.00	739
2010	23,867.97	19,094	20,700	3,168	4.00	792
2011	11,907.00	8,930	9,681	2,226	5.00	445
2012	34,047.65	23,833	25,838	8,210	6.00	1,368
2013	19,113.82	12,424	13,469	5,645	7.00	806
2014	13,575.00	8,145	8,830	4,745	8.00	593
2015	28,072.98	15,440	16,739	11,334	9.00	1,259
2016	36,897.99	18,449	20,001	16,897	10.00	1,690
2017	210,186.54	94,584	102,542	107,645	11.00	9,786
2018	247,854.50	99,142	107,483	140,372	12.00	11,698
2019	188,452.28	65,958	71,508	116,944	13.00	8,996
2020	225,198.10	67,559	73,243	151,955	14.00	10,854
2021	212,312.52	53,078	57,544	154,769	15.00	10,318
2022	541,133.09	108,227	117,333	423,800	16.00	26,488
2023	2,448,721.44	367,308	398,212	2,050,509	17.00	120,618
2024	699,685.21	69,969	75,856	623,829	18.00	34,657
2025	311,950.45	15,598	16,910	295,040	19.00	15,528
2026	93,028.00	1,163	1,261	91,767	19.75	4,646
	5,393,193.32	1,090,947	1,181,998	4,211,195		261,343

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 4.85

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	7,356.65	7,357	7,357			
2012	727.50	679	728			
2013	4,573.96	3,964	4,548	26	2.00	13
2014	8,402.05	6,722	7,713	689	3.00	230
2015	18,226.62	13,366	15,336	2,891	4.00	723
2017	9,868.23	5,921	6,794	3,074	6.00	512
2018	16,270.55	8,678	9,957	6,314	7.00	902
2019	88,575.86	41,336	47,430	41,146	8.00	5,143
2020	15,147.63	6,059	6,952	8,196	9.00	911
2021	14,898.86	4,966	5,698	9,201	10.00	920
2022	24,875.03	6,633	7,611	17,264	11.00	1,569
2023	174,523.09	34,905	40,051	134,472	12.00	11,206
2024	55,575.61	7,410	8,502	47,074	13.00	3,621
2025	1,855,439.00	123,702	141,938	1,713,501	14.00	122,393
2026	611,901.33	10,200	11,704	600,197	14.75	40,691
	2,906,361.97	281,898	322,319	2,584,043		188,834

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 6.50

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	10,154	11,510	2,300	6.84	336
2008	48,270.00	34,320	38,904	9,366	7.32	1,280
2009	246,063.00	168,578	191,095	54,968	7.81	7,038
2010	440,226.19	290,197	328,958	111,268	8.27	13,454
2011	45,902.54	28,919	32,782	13,121	8.81	1,489
2012	282,853.13	169,882	192,572	90,281	9.31	9,697
2013	157,521.76	89,488	101,441	56,081	9.88	5,676
2014	2,683.87	1,436	1,628	1,056	10.42	101
2015	7,815.84	3,912	4,435	3,381	10.98	308
2016	15,995.00	7,422	8,413	7,582	11.55	656
2017	29,847.33	12,733	14,434	15,413	12.10	1,274
2018	44,891.21	17,382	19,704	25,187	12.66	1,989
2020	9,692.97	2,943	3,336	6,357	13.76	462
2021	563,825.38	146,313	165,855	397,970	14.27	27,889
2023	271,216.17	44,751	50,728	220,488	15.18	14,525
2024	129,069.73	14,791	16,766	112,304	15.45	7,269
	2,309,684.12	1,043,221	1,182,561	1,127,123		93,443

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 4.05

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	2,300.20	2,300	2,300			
2013	15,352.54	13,306	12,365	2,988	2.00	1,494
2015	1,055,779.23	774,235	719,489	336,290	4.00	84,072
2016	2,645.52	1,764	1,639	1,007	5.00	201
2017	232,168.62	139,301	129,451	102,718	6.00	17,120
2018	92,490.12	49,328	45,840	46,650	7.00	6,664
2019	110,810.89	51,712	48,055	62,756	8.00	7,844
2021	820,669.12	273,554	254,211	566,458	10.00	56,646
2022	428,635.64	114,304	106,222	322,414	11.00	29,310
2023	50,463.50	10,093	9,379	41,084	12.00	3,424
2024	135,784.60	18,104	16,824	118,961	13.00	9,151
2025	7,353.35	490	455	6,898	14.00	493
2026	79,380.00	1,323	1,230	78,150	14.75	5,298
	3,033,833.33	1,449,814	1,347,460	1,686,373		221,717

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 7.31

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	59,547	56,009	43,236	6.00	7,206
2018	22,944.61	12,237	11,510	11,435	7.00	1,634
2019	214,260.76	99,989	94,049	120,212	8.00	15,026
2020	1,711,545.71	684,618	643,944	1,067,602	9.00	118,622
2021	391,062.13	130,353	122,609	268,453	10.00	26,845
2022	107,463.52	28,657	26,955	80,509	11.00	7,319
2023	275,479.95	55,096	51,822	223,658	12.00	18,638
2024	14,136.39	1,885	1,773	12,363	13.00	951
2025	7,856.74	524	493	7,364	14.00	526
2026	13,289.71	222	209	13,081	14.75	887
	2,857,284.25	1,073,128	1,009,373	1,847,911		197,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.92

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
354.30	1,942.90	7,613.98		7,613.98-
354.40	45,344.71	76,589.11		76,589.11-
360.10	2,808.79	164,970.27		164,970.27-
361.10	1,848,146.44	1,074,276.48		1,074,276.48-
361.20	512,911.70	219,777.95		219,777.95-
363.00	130,642.17	129,688.68		129,688.68-
371.00	60,139.27	51,352.70		51,352.70-
380.00	230,130.31	104,870.48		104,870.48-
390.00		1,482.56		1,482.56-
393.00	33.43	953.49		953.49-
394.00	633.03	1,919.19		1,919.19-
396.00		9,833.75		9,833.75-
397.00		6,698.53		6,698.53-
	2,832,732.75	1,850,027.17		1,850,027.17-
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	33,539.25	26,388.08		26,388.08-
354.30	10,044.68			
354.40	21,040.33	38,180.81		38,180.81-
355.00	227.50			
360.10	7,237.54	323,105.78-		323,105.78
361.10	2,181,465.23	295,638.54	2,603.77	293,034.77-
361.20	1,380,049.90	535,037.19		535,037.19-
363.00	208,883.51	360,654.03		360,654.03-
371.00	34,925.23	24,791.40		24,791.40-
380.00	226,819.78	103,084.03		103,084.03-
390.00	7,577.02	5,103.59		5,103.59-
391.00	7,500.00		7,748.75	7,748.75
393.00		10,674.28		10,674.28-
394.00	62,473.42	501.94		501.94-
	4,181,783.39	1,076,948.11	10,352.52	1,066,595.59-
TOTAL	25,110,079.15	11,175,365.18	16,728.46	11,158,636.72-

EXHIBIT NO. 11-L - DEPRECIATION STUDY
WASTEWATER CSS OPERATIONS
AS OF JUNE 30, 2027

Exhibit No. 11-L
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

WASTEWATER CSS OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-L
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WASTEWATER CSS OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

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October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026. The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

WASTEWATER CSS OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-2. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026, beginning on pages III-2 through III-4.

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027	- CUSTOMER ADVANCES	- CONTRIBUTIONS IN AID OF CONSTRUCTION	- EXCLUDED PROPERTY	= NET ORIGINAL COST AS OF JUNE 30, 2027
(1)	(2)	(3)	(4)	(5)	(6)
DEPRECIABLE PLANT					
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	52,302,493.37				52,302,493.37
354.30 STRUCTURES AND IMPROVEMENTS - SPP	25,842,326.61				25,842,326.61
354.40 STRUCTURES AND IMPROVEMENTS - TDP	136,843,428.06		2,500,000.00		134,343,428.06
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	916,528.02				916,528.02
355.00 POWER GENERATION EQUIPMENT	4,132,796.96				4,132,796.96
360.10 COLLECTION SEWERS - FORCE MAINS	19,554,789.06				19,554,789.06
361.10 COLLECTION SEWERS - GRAVITY MAINS	449,985,270.15		8,346,416.00		441,638,854.15
361.20 MANHOLES	47,437,034.96				47,437,034.96
363.00 SERVICES	21,878,905.22		1,473,516.00		20,405,389.22
364.00 FLOW MEASURING DEVICES	2,607,930.36				2,607,930.36
371.00 PUMPING EQUIPMENT	20,823,240.57				20,823,240.57
380.00 TREATMENT EQUIPMENT	103,007,636.15				103,007,636.15
381.00 PLANT SEWERS	1,576,345.41				1,576,345.41
382.00 OUTFALL SEWER LINES	2,024,404.31				2,024,404.31
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	10,813,550.82				10,813,550.82
390.00 OFFICE FURNITURE AND EQUIPMENT	4,194,872.16				4,194,872.16
391.00 TRANSPORTATION EQUIPMENT	10,874,996.23				10,874,996.23
392.00 STORES EQUIPMENT	176,309.22				176,309.22
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,677,987.46				5,677,987.46
394.00 LABORATORY EQUIPMENT	3,175,548.30				3,175,548.30
395.00 POWER OPERATED EQUIPMENT	2,309,684.12				2,309,684.12
396.00 COMMUNICATION EQUIPMENT	3,214,063.33				3,214,063.33
397.00 MISCELLANEOUS EQUIPMENT	2,898,821.99				2,898,821.99
TOTAL DEPRECIABLE PLANT	**932,268,962.84**	**0.00**	**12,319,932.00**	**0.00**	**919,949,030.84**
NONDEPRECIABLE PLANT					
353.20 LAND AND LAND RIGHTS - COLLECTION	3,775,136.07				3,775,136.07
353.30 LAND AND LAND RIGHTS - SPP	1,153,570.00				1,153,570.00
353.40 LAND AND LAND RIGHTS - TDP	148,041.59				148,041.59
TOTAL NONDEPRECIABLE PLANT	**5,076,747.66**	**0.00**	**0.00**	**0.00**	**5,076,747.66**
TOTAL UTILITY PLANT	**937,345,710.50**	**0.00**	**12,319,932.00**	**0.00**	**925,025,778.50**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	52,302,493.37	4,466,454	47,836,039	1,327,476	2.54	36.0
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	25,842,326.61	9,108,324	16,734,003	537,518	2.08	31.1
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	134,343,428.06	63,499,153	70,844,275	2,374,439	1.77	29.8
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	916,528.02	6,569	909,959	34,744	3.79	26.2
355.00	POWER GENERATING EQUIPMENT	35-S0.5	4,132,796.96	704,712	3,428,085	154,298	3.73	22.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	19,554,789.06	1,616,379	17,938,410	298,964	1.53	60.0
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	441,638,854.15	168,216,360	273,422,494	5,989,231	1.36	45.7
361.20	MANHOLES	50-S2.5	47,437,034.96	19,747,906	27,689,129	1,483,337	3.13	18.7
363.00	SERVICES	47-R3	20,405,389.22	6,032,582	14,372,807	574,455	2.82	25.0
364.00	FLOW MEASURING DEVICES	15-L2.5	2,607,930.36	1,486,522	1,121,408	176,827	6.78	6.3
371.00	PUMPING EQUIPMENT	30-S0.5	20,823,240.57	6,960,958	13,862,283	806,722	3.87	17.2
380.00	TREATMENT EQUIPMENT	35-S1.5	103,007,636.15	37,386,065	65,621,571	3,227,436	3.13	20.3
381.00	PLANT SEWERS	50-R3	1,576,345.41	924,718	651,627	29,957	1.90	21.8
382.00	OUTFALL SEWER LINES	50-R3	2,024,404.31	40,235	1,984,169	48,219	2.38	41.1
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	10,813,550.82	5,050,279	5,763,272	592,899	5.48	9.7
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	4,194,872.16	1,171,495	3,023,377	228,937	5.46	13.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	10,874,996.23	6,015,248	4,859,748	702,850	6.46	6.9
392.00	STORES EQUIPMENT	25-SQ	176,309.22	37,539	138,770	7,284	4.13	19.1
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	5,677,987.46	1,448,258	4,229,729	275,751	4.86	15.3
394.00	LABORATORY EQUIPMENT	15-SQ	3,175,548.30	507,125	2,668,423	207,985	6.55	12.8
395.00	POWER OPERATED EQUIPMENT	22-R2	2,309,684.12	1,280,867	1,028,817	88,397	3.83	11.6
396.00	COMMUNICATION EQUIPMENT	15-SQ	3,214,063.33	1,573,184	1,640,879	234,374	7.29	7.0
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	2,898,821.99	1,210,118	1,688,704	200,247	6.91	8.4
	TOTAL DEPRECIABLE PLANT		**919,949,030.84**	**338,491,050**	**581,457,978**	**19,602,347**	**2.13**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		3,775,136.07					
353.30	LAND AND LAND RIGHTS - SPP		1,153,570.00					
353.40	LAND AND LAND RIGHTS - TDP		148,041.59					
	TOTAL NONDEPRECIABLE PLANT		**5,076,747.66**					
	AMORTIZATION OF NET SALVAGE					**2,034,275**		
	TOTAL UTILITY PLANT		**925,025,778.50**	**338,491,050**	**581,457,978**	**21,636,622**		

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2025, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	3,254,276		1,277,452		39,087		26,187		0		0		4,466,454
354.30	8,547,965		560,359		0		0		0		0		9,108,324
354.40	60,890,483		2,608,670		0		0		0		0		63,499,153
354.70	5,460		26,371		25,262		0		0		0		6,569
355.00	546,012		158,700		0		0		0		0		704,712
360.10	1,304,933		380,491		46,030		23,015		0		0		1,616,379
361.10	162,224,309		7,110,300		740,561		377,688		0		0		168,216,360
361.20	17,826,828		2,041,116		94,518		25,520		0		0		19,747,906
363.00	5,605,508		756,695		111,358		218,263		0		0		6,032,582
364.00	1,291,714		194,808		0		0		0		0		1,486,522
371.00	6,237,126		790,326		53,624		12,870		0		0		6,960,958
380.00	34,601,283		3,215,309		260,925		169,602		0		0		37,386,065
381.00	894,142		30,576		0		0		0		0		924,718
382.00	78,129		12,106		50,000		0		0		0		40,235
389.10	4,439,311		610,968		0		0		0		0		5,050,279
390.00	929,496		241,999		0		0		0		0		1,171,495
391.00	5,283,039		732,209		0		0		0		0		6,015,248
392.00	29,593		7,946		0		0		0		0		37,539
393.00	1,181,998		274,141		5,970		1,911		0		0		1,448,258
394.00	322,319		197,827		7,357		5,664		0		0		507,125
395.00	1,182,561		98,306		0		0		0		0		1,280,867
396.00	1,347,460		230,071		2,300		2,047		0		0		1,573,184
397.00	1,009,373		200,745		0		0		0		0		1,210,118
TOTAL	**319,033,318**		**21,757,491**		**1,436,993**		**862,767**		**0**		**0**		**338,491,050**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	45,811,235.83	52,302,493.37	2.55	1,255,746	21,706	1,277,452
354.30	25,842,326.61	25,842,326.61	2.14	553,020	7,339	560,359
354.40	134,343,428.06	134,343,428.06	1.82	2,445,048	163,622	2,608,670
354.70	580,901.31	916,528.02	3.72	26,371	0	26,371
355.00	4,132,796.96	4,132,796.96	3.84	158,700	0	158,700
360.10	18,338,500.66	19,554,789.06	1.54	290,642	89,849	380,491
361.10	430,657,641.54	441,638,854.15	1.37	5,964,279	1,146,021	7,110,300
361.20	46,202,435.96	47,437,034.96	3.45	1,612,534	428,582	2,041,116
363.00	19,377,899.01	20,405,389.22	2.90	575,208	181,487	756,695
364.00	2,607,930.36	2,607,930.36	7.47	194,808	0	194,808
371.00	18,747,260.65	20,823,240.57	3.90	759,016	31,310	790,326
380.00	86,460,162.67	103,007,636.15	3.24	3,087,940	127,369	3,215,309
381.00	1,576,345.41	1,576,345.41	1.94	30,576	0	30,576
382.00	499,404.31	2,024,404.31	2.15	12,106	0	12,106
389.10	10,813,550.82	10,813,550.82	5.65	610,968	0	610,968
390.00	4,194,872.16	4,194,872.16	5.48	229,884	12,115	241,999
391.00	10,490,097.23	10,874,996.23	6.87	729,852	2,357	732,209
392.00	176,309.22	176,309.22	4.15	7,320	626	7,946
393.00	5,393,193.32	5,677,987.46	4.85	266,953	7,188	274,141
394.00	2,906,361.97	3,175,548.30	6.50	195,014	2,813	197,827
395.00	2,309,684.12	2,309,684.12	4.05	93,540	4,766	98,306
396.00	3,033,833.33	3,214,063.33	7.31	227,384	2,687	230,071
397.00	2,857,284.25	2,898,821.99	6.92	198,853	1,892	200,745
TOTAL	**877,353,455.76**	**919,949,030.84**		**19,525,762**	**2,231,729**	**21,757,491**

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		ACTUAL AND PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20		30,686		44,610		6,848		26,388		26,187	(134,719)	(26,944)
354.30		2,732		26,003		347					(29,082)	(5,816)
354.40		612,785		90,556				38,181			(741,522)	(148,304)
360.10		232,064		263,520		111,794		(323,106)		23,015	(307,288)	(61,458)
361.10		2,044,135	3,233	1,524,464	3,143	800,569	2,604	295,639		377,688	(5,033,515)	(1,006,703)
361.20		326,965		488,101		573,028		535,037		25,520	(1,948,651)	(389,730)
363.00		108,024		71,974		237,092		360,654		218,263	(996,007)	(199,201)
371.00		14,058		45,781		20,567		24,791		12,870	(118,067)	(23,613)
380.00		277,413		113,198		38,281		103,084		169,602	(701,578)	(140,316)
390.00		12,873		33,154		7,960		5,104			(59,090)	(11,818)
391.00						19,532	7,749				(11,783)	(2,357)
392.00				3,128							(3,128)	(626)
393.00		6,599		8,949		8,765		10,674		1,911	(36,898)	(7,380)
394.00		878		6,702		4,067		502		5,664	(17,812)	(3,562)
395.00		184		17,409		6,237					(23,830)	(4,766)
396.00		1,648				1,953				2,047	(5,647)	(1,129)
397.00						2,760					(2,760)	(552)
TOTAL	**0**	**3,671,044**	**3,233**	**2,737,547**	**3,143**	**1,839,799**	**10,353**	**1,076,948**	**0**	**862,767**	**(10,171,377)**	**(2,034,275)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1918	3,050,520	2,797,375	253,145	253,145	0.0
1938	1,149,830	970,677	179,153	432,298	0.1
1945	263,817	216,113	47,704	480,002	0.1
1950	973,550	765,789	207,761	687,763	0.1
1955	16,975,304	12,988,600	3,986,704	4,674,467	0.8
1959	66,196,491	48,807,454	17,389,037	22,063,504	3.8
1960	14,433,151	12,652,806	1,780,345	23,843,849	4.1
1962	11,464,037	8,211,870	3,252,167	27,096,016	4.7
1963	28,778,530	20,344,609	8,433,921	35,529,937	6.1
1965	820,904	579,018	241,886	35,771,823	6.2
1968	2,991,031	2,205,490	785,541	36,557,364	6.3
1970	1,038,969	704,178	334,791	36,892,155	6.3
1972	30,523,047	21,840,286	8,682,761	45,574,916	7.8
1973	924,885	610,641	314,244	45,889,160	7.9
1974	732,152	477,407	254,745	46,143,905	7.9
1975	35,529,618	29,061,895	6,467,723	52,611,628	9.0
1976	36,563,440	22,103,833	14,459,607	67,071,235	11.5
1977	550,580	349,401	201,179	67,272,414	11.6
1978	1,450,862	906,889	543,973	67,816,387	11.7
1979	1,526,568	943,947	582,621	68,399,008	11.8
1980	2,003,812	1,191,834	811,978	69,210,986	11.9
1981	1,192,004	718,142	473,862	69,684,848	12.0
1982	919,240	547,881	371,359	70,056,207	12.0
1983	660,016	385,861	274,155	70,330,362	12.1
1984	980,940	555,917	425,023	70,755,385	12.2
1985	3,513,298	2,117,235	1,396,063	72,151,448	12.4
1986	1,388,322	777,228	611,094	72,762,542	12.5
1987	2,586,741	1,797,680	789,061	73,551,603	12.6
1988	876,713	586,086	290,627	73,842,230	12.7
1989	26,597,548	12,969,409	13,628,139	87,470,369	15.0
1990	4,796,515	2,468,871	2,327,644	89,798,013	15.4
1991	1,993,758	1,016,724	977,034	90,775,047	15.6
1992	3,067,967	1,475,406	1,592,561	92,367,608	15.9
1993	476,745	220,515	256,230	92,623,838	15.9
1994	1,417,649	691,391	726,258	93,350,096	16.1
1995	18,075,709	11,023,961	7,051,748	100,401,844	17.3
1996	8,856,601	4,582,609	4,273,992	104,675,836	18.0
1997	419,783	188,847	230,936	104,906,772	18.0
1998	2,678,780	1,154,149	1,524,631	106,431,403	18.3
1999	11,083,882	4,498,204	6,585,678	113,017,081	19.4
2000	417,500	165,970	251,530	113,268,611	19.5
2001	2,518,750	1,447,671	1,071,079	114,339,690	19.7
2002	452,388	240,178	212,210	114,551,900	19.7
2003	2,201,222	1,121,602	1,079,620	115,631,520	19.9

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2004	7,406,590	3,777,861	3,628,729	119,260,249	20.5
2005	2,518,369	856,897	1,661,472	120,921,721	20.8
2006	5,261,642	2,172,650	3,088,992	124,010,713	21.3
2007	5,867,279	1,854,038	4,013,241	128,023,954	22.0
2008	4,554,535	1,780,903	2,773,632	130,797,586	22.5
2009	10,241,644	3,021,926	7,219,718	138,017,304	23.7
2010	17,519,421	6,703,894	10,815,527	148,832,831	25.6
2011	4,820,636	1,324,477	3,496,159	152,328,990	26.2
2012	3,454,073	1,714,599	1,739,474	154,068,464	26.5
2013	6,192,559	3,837,384	2,355,175	156,423,639	26.9
2014	29,310,227	9,278,561	20,031,666	176,455,305	30.3
2015	24,356,510	9,332,662	15,023,848	191,479,153	32.9
2016	39,508,598	10,251,281	29,257,317	220,736,470	38.0
2017	15,474,704	3,689,553	11,785,151	232,521,621	40.0
2018	12,184,683	3,351,238	8,833,445	241,355,066	41.5
2019	43,318,769	6,420,344	36,898,425	278,253,491	47.9
2020	53,087,523	9,669,183	43,418,340	321,671,831	55.3
2021	36,331,826	5,572,869	30,758,957	352,430,788	60.6
2022	41,158,845	5,444,974	35,713,871	388,144,659	66.8
2023	81,218,953	7,366,392	73,852,561	461,997,220	79.5
2024	60,404,959	4,347,648	56,057,311	518,054,531	89.1
2025	23,012,098	1,340,402	21,671,696	539,726,227	92.8
2026	19,175,520	479,506	18,696,014	558,422,241	96.0
2027	30,775,826	216,518	30,559,308	588,981,549	101.3
9999	12,319,932-	4,796,359-	7,523,573-	581,457,976	100.0
SUBTOTAL	919,949,026	338,491,050	581,457,976		
NONDEPRECIABLE	5,076,748		5,076,748		
TOTAL	925,025,779	338,491,050	586,534,724		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2017	972,601.79	237,315	239,811	732,791	30.98	23,654
2018	1,915,914.38	424,183	428,645	1,487,269	31.65	46,991
2019	1,205,294.73	238,166	240,671	964,624	32.49	29,690
2020	173,082.00	30,047	30,363	142,719	33.32	4,283
2021	221,294.70	33,194	33,543	187,752	34.00	5,522
2022	2,199,493.71	276,036	278,940	1,920,554	34.84	55,125
2023	7,934,327.84	799,780	808,193	7,126,135	35.68	199,724
2024	29,574,402.01	2,253,569	2,277,274	27,297,128	36.37	750,540
2025	1,427,124.06	73,069	73,838	1,353,286	37.06	36,516
2026	545,091.52	14,118	14,266	530,826	37.61	14,114
2027	6,133,866.63	40,484	40,910	6,092,957	37.77	161,317
	52,302,493.37	4,419,961	4,466,454	47,836,039		1,327,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 2.54

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	2,307,540.06	1,886,183	1,961,951	345,589	14.97	23,085
1968	671,326.79	514,908	535,592	135,735	17.92	7,574
1970	60,405.27	45,449	47,275	13,130	18.76	700
1972	430,021.03	316,925	329,656	100,365	19.63	5,113
1990	89,924.53	53,568	55,720	34,205	25.11	1,362
1995	131,932.60	71,771	74,654	57,279	26.82	2,136
1996	344,568.73	183,724	191,104	153,465	27.14	5,655
2000	105,072.37	51,349	53,412	51,660	28.25	1,829
2004	244,354.55	107,345	111,657	132,698	29.36	4,520
2005	52,725.90	22,387	23,286	29,440	29.81	988
2006	2,611,533.23	1,074,907	1,118,086	1,493,447	30.02	49,748
2011	7,145.91	2,412	2,509	4,637	31.39	148
2012	7,147.63	2,305	2,398	4,750	31.51	151
2013	148,319.26	45,267	47,085	101,234	31.87	3,176
2014	10,489,746.72	3,027,341	3,148,950	7,340,797	32.05	229,042
2015	40,952.90	11,106	11,552	29,401	32.25	912
2017	762,725.81	178,478	185,648	577,078	32.74	17,626
2018	1,526,953.41	327,073	340,211	1,186,742	33.02	35,940
2019	446,541.64	86,808	90,295	356,247	33.15	10,747
2020	2,544,665.64	441,754	459,499	2,085,167	33.32	62,580
2021	237,091.40	36,133	37,585	199,506	33.37	5,979
2023	2,377,007.71	252,914	263,074	2,113,934	33.59	62,933
2024	193,229.75	15,826	16,461	176,769	33.63	5,256
2025	11,393.77	638	664	10,730	33.71	318
	25,842,326.61	8,756,571	9,108,324	16,734,003		537,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 2.08

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1960	10,599,624.45	8,664,133	9,503,017	1,096,607	14.97	73,254
1972	12,693,053.48	9,354,780	10,260,534	2,432,519	19.63	123,918
1975	17,981,926.22	12,903,830	14,153,212	3,828,714	20.46	187,132
1985	1,204,742.75	769,108	843,575	361,168	23.79	15,182
1993	12,736.38	7,188	7,884	4,852	26.24	185
1994	101,865.06	56,474	61,942	39,923	26.52	1,505
1995	8,797,962.75	4,786,092	5,249,494	3,548,469	26.82	132,307
1996	2,958,647.48	1,577,551	1,730,294	1,228,353	27.14	45,260
1999	75,887.27	37,822	41,484	34,403	28.18	1,221
2001	236,542.84	112,547	123,444	113,099	28.64	3,949
2003	1,461,646.93	659,495	723,349	738,298	29.19	25,293
2004	367,499.67	161,443	177,074	190,426	29.36	6,486
2006	131,140.18	53,977	59,203	71,937	30.02	2,396
2007	18,890.83	7,519	8,247	10,644	30.25	352
2008	402,043.27	154,304	169,244	232,799	30.50	7,633
2009	16,621.70	6,133	6,727	9,895	30.78	321
2010	12,094,530.43	4,276,626	4,690,700	7,403,830	31.08	238,218
2011	393,025.03	132,685	145,532	247,493	31.39	7,884
2012	282,267.24	91,031	99,845	182,422	31.51	5,789
2013	8,325.00	2,541	2,787	5,538	31.87	174
2014	16,814,574.82	4,852,686	5,322,536	11,492,039	32.05	358,566
2015	5,371,118.78	1,456,647	1,597,683	3,773,436	32.25	117,006
2016	19,818,007.39	5,013,956	5,499,420	14,318,587	32.48	440,843
2017	3,090,389.28	723,151	793,168	2,297,221	32.74	70,166
2018	101,683.42	21,781	23,890	77,793	33.02	2,356
2019	265,878.40	51,687	56,691	209,187	33.15	6,310
2020	1,060,026.32	184,021	201,838	858,188	33.32	25,756
2021	16,913,734.53	2,577,653	2,827,229	14,086,506	33.37	422,131
2022	975,108.52	126,277	138,503	836,606	33.61	24,892
2023	37,310.78	3,970	4,354	32,957	33.59	981
2024	30,884.14	2,529	2,774	28,110	33.63	836
2025	2,525,732.72	141,441	155,136	2,370,597	33.71	70,323
9999	2,500,000.00-	1,077,346-	1,181,657-	1,318,343-		44,186-
	134,343,428.06	57,893,732	63,499,153	70,844,275		2,374,439

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 1.77

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
2025	459,529.97	33,178	4,643	454,887	25.70	17,700
2026	352,962.98	12,813	1,793	351,170	26.55	13,227
2027	104,035.07	947	133	103,902	27.22	3,817
	916,528.02	46,938	6,569	909,959		34,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2 3.79

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
1991	21,067.56	16,155	15,407	5,661	10.95	517
2002	19,740.16	12,486	11,908	7,832	14.53	539
2004	38,295.54	23,077	22,008	16,288	15.17	1,074
2012	403,177.35	182,035	173,606	229,571	18.22	12,600
2015	426,122.43	163,120	155,566	270,556	19.35	13,982
2020	22,037.01	5,430	5,179	16,858	21.41	787
2021	1,986.71	429	409	1,578	21.78	72
2024	2,289,043.09	264,384	252,141	2,036,902	22.97	88,677
2025	911,327.11	71,813	68,488	842,839	23.38	36,050
	4,132,796.96	738,929	704,712	3,428,085		154,298

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 3.73

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1955	1,191.47	987	953	238	14.96	16
1960	13,291.92	10,509	10,152	3,140	17.75	177
1972	208,072.45	144,194	139,293	68,779	24.37	2,822
1989	4,454.74	2,302	2,224	2,231	35.53	63
1995	327,404.62	145,630	140,681	186,724	39.94	4,675
1996	177,457.94	77,017	74,400	103,058	40.43	2,549
2004	31,805.29	10,534	10,176	21,629	46.44	466
2015	1,165,297.23	208,355	201,274	964,023	55.11	17,493
2018	135,436.89	18,284	17,663	117,774	57.67	2,042
2019	37,024.01	4,473	4,321	32,703	58.23	562
2020	830,893.31	87,825	84,840	746,053	59.23	12,596
2021	670,499.54	61,150	59,072	611,428	59.79	10,226
2022	4,420,536.46	335,961	324,543	4,095,993	60.79	67,379
2023	6,479,187.10	396,526	383,049	6,096,138	61.36	99,350
2024	2,965,353.45	136,999	132,343	2,833,010	61.94	45,738
2025	379,554.66	11,766	11,366	368,189	62.52	5,889
2026	1,188,459.19	18,659	18,025	1,170,434	62.69	18,670
2027	518,868.79	2,075	2,004	516,865	62.64	8,251
	19,554,789.06	1,673,246	1,616,379	17,938,410		298,964

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.0 1.53

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1918	2,864,598.62	2,654,051	2,611,454	253,145	8.65	29,265
1938	825,939.70	713,034	701,590	124,350	14.09	8,825
1945	208,322.99	172,533	169,764	38,559	17.01	2,267
1950	839,356.16	672,156	661,368	177,988	19.15	9,294
1955	16,851,991.21	13,104,108	12,893,789	3,958,202	20.59	192,239
1959	55,755,068.44	41,704,791	41,035,435	14,719,633	22.91	642,498
1960	1,038,138.94	772,064	759,672	278,467	23.09	12,060
1962	11,464,036.84	8,345,819	8,211,870	3,252,167	24.29	133,889
1963	26,973,423.12	19,334,550	19,024,233	7,949,190	25.29	314,321
1965	635,349.49	449,065	441,858	193,491	25.72	7,523
1968	1,798,905.81	1,220,558	1,200,968	597,938	27.96	21,385
1970	748,681.40	499,296	491,282	257,399	28.47	9,041
1972	15,248,381.91	9,896,200	9,737,368	5,511,014	29.75	185,244
1973	515,509.77	328,483	323,211	192,299	30.75	6,254
1974	455,544.76	287,312	282,701	172,844	31.03	5,570
1975	2,125,289.48	1,326,181	1,304,896	820,393	31.33	26,186
1976	35,350,307.82	21,634,388	21,287,159	14,063,149	32.33	434,988
1977	313,000.07	189,365	186,326	126,674	32.64	3,881
1978	816,395.75	484,041	476,272	340,124	33.64	10,111
1979	861,785.88	504,662	496,562	365,224	33.97	10,751
1980	1,403,439.82	804,732	791,816	611,624	34.97	17,490
1981	661,886.81	374,496	368,485	293,402	35.30	8,312
1982	494,383.67	275,866	271,438	222,946	35.65	6,254
1983	364,174.95	198,694	195,505	168,670	36.65	4,602
1984	634,582.96	341,088	335,614	298,969	37.00	8,080
1985	1,567,321.00	822,844	809,637	757,684	38.00	19,939
1986	737,928.90	381,214	375,096	362,833	38.37	9,456
1987	684,873.87	347,916	342,332	342,542	38.74	8,842
1988	274,612.91	136,016	133,833	140,780	39.74	3,543
1989	24,381,794.65	11,859,305	11,668,965	12,712,830	40.12	316,870
1990	2,834,459.30	1,342,400	1,320,855	1,513,604	41.12	36,809
1991	1,098,402.18	510,098	501,911	596,491	41.52	14,366
1992	2,097,860.81	947,184	931,982	1,165,879	42.52	27,420
1993	357,262.91	157,910	155,376	201,887	42.92	4,704
1994	939,863.43	406,303	399,782	540,081	43.34	12,461
1995	2,272,077.79	952,455	937,168	1,334,910	44.34	30,106
1996	3,451,854.02	1,412,499	1,389,829	2,062,025	44.76	46,068
1997	220,044.95	87,138	85,739	134,306	45.76	2,935
1998	1,432,237.31	552,414	543,548	888,689	46.19	19,240
1999	9,393,536.06	3,524,455	3,467,888	5,925,648	46.63	127,078
2000	300,449.00	108,702	106,957	193,492	47.63	4,062

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
2001	542,649.97	190,470	187,413	355,237	48.07	7,390
2002	156,677.14	53,270	52,415	104,262	48.53	2,148
2003	19,490.30	6,362	6,260	13,230	49.53	267
2004	1,781,965.59	561,497	552,485	1,229,481	49.99	24,595
2005	1,335,097.27	402,398	395,940	939,157	50.99	18,418
2006	1,122,320.76	325,249	320,029	802,292	51.46	15,591
2007	4,876,455.26	1,355,655	1,333,897	3,542,558	51.94	68,205
2008	2,337,030.94	617,210	607,304	1,729,727	52.94	32,673
2009	9,124,059.18	2,299,263	2,262,360	6,861,699	53.43	128,424
2010	3,731,837.66	894,521	880,164	2,851,674	53.92	52,887
2011	3,658,545.89	831,222	817,881	2,840,665	54.42	52,199
2012	259,369.26	55,246	54,359	205,010	55.42	3,699
2013	435,919.39	87,271	85,870	350,049	55.93	6,259
2014	1,120,473.58	209,753	206,386	914,088	56.44	16,196
2015	14,591.43	2,539	2,498	12,093	56.97	212
2016	12,834,211.43	2,061,174	2,028,093	10,806,118	57.49	187,965
2017	6,864,381.73	1,009,064	992,869	5,871,513	58.03	101,181
2018	3,789,060.56	504,703	496,603	3,292,458	58.57	56,214
2019	37,882,069.61	4,515,543	4,443,069	33,439,001	59.11	565,708
2020	26,267,171.13	2,758,053	2,713,786	23,553,385	59.67	394,727
2021	11,222,265.87	1,016,737	1,000,419	10,221,847	60.23	169,714
2022	11,290,171.84	863,698	849,836	10,440,336	60.36	172,968
2023	44,262,900.97	2,726,595	2,682,833	41,580,068	60.94	682,312
2024	15,007,880.83	706,871	695,526	14,312,355	60.69	235,827
2025	4,397,201.76	140,710	138,452	4,258,750	60.50	70,393
2026	8,030,985.13	132,511	130,384	7,900,601	59.61	132,538
2027	6,327,410.01	27,208	26,771	6,300,639	57.55	109,481
9999	8,346,415.80-	3,230,932-	3,179,076-	5,167,340-		113,189-
	441,638,854.15	170,960,247	168,216,360	273,422,494		5,989,231

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.7 1.36

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1918	185,921.36	185,921	185,921			
1938	258,467.85	253,040	203,665	54,803	1.91	28,693
1945	40,147.57	38,518	31,002	9,146	3.47	2,636
1950	90,903.16	86,094	69,295	21,608	4.30	5,025
1955	82,223.20	76,961	61,944	20,279	4.92	4,122
1959	10,441,422.84	9,656,228	7,772,019	2,669,404	5.53	482,713
1960	123,956.30	113,779	91,577	32,379	5.99	5,406
1963	1,805,106.84	1,640,481	1,320,376	484,731	6.42	75,503
1965	115,202.38	103,567	83,358	31,844	6.97	4,569
1968	61,842.40	54,731	44,051	17,791	7.67	2,320
1970	130,951.58	114,203	91,919	39,033	8.36	4,669
1972	1,401,211.14	1,209,946	973,851	427,360	8.69	49,178
1973	299,482.74	257,136	206,961	92,522	8.89	10,407
1974	144,666.42	122,677	98,739	45,927	9.50	4,834
1975	427,551.91	360,170	289,890	137,662	9.73	14,148
1976	1,213,132.08	1,014,664	816,674	396,458	9.98	39,725
1977	135,315.25	112,312	90,397	44,918	10.24	4,387
1978	364,348.78	299,932	241,407	122,942	10.52	11,687
1979	375,531.97	306,434	246,640	128,892	10.82	11,912
1980	343,905.69	278,013	223,765	120,141	11.14	10,785
1981	303,273.04	242,740	195,374	107,899	11.47	9,407
1982	240,750.96	189,591	152,596	88,155	12.14	7,262
1983	166,919.22	129,997	104,631	62,288	12.50	4,983
1984	192,851.62	148,438	119,473	73,379	12.87	5,702
1985	424,768.26	322,909	259,900	164,868	13.25	12,443
1986	361,882.59	271,521	218,539	143,344	13.64	10,509
1987	250,696.53	185,515	149,316	101,381	14.05	7,216
1988	96,295.74	70,228	56,525	39,771	14.48	2,747
1989	1,478,724.10	1,062,020	854,789	623,935	14.91	41,847
1990	1,028,577.48	726,896	585,058	443,519	15.36	28,875
1991	480,189.05	331,907	267,142	213,047	16.08	13,249
1992	446,361.91	303,080	243,940	202,422	16.55	12,231
1993	106,745.62	71,135	57,255	49,491	17.02	2,908
1994	172,759.47	112,881	90,855	81,904	17.51	4,678
1995	493,337.58	314,157	252,856	240,482	18.25	13,177
1996	766,235.95	477,442	384,279	381,957	18.75	20,371
1997	99,473.55	60,579	48,758	50,716	19.26	2,633
1998	667,320.11	394,787	317,753	349,567	20.02	17,461
1999	377,584.03	217,790	175,293	202,291	20.54	9,849
2001	40,252.14	21,768	17,520	22,732	22.08	1,030
2004	390,957.17	190,631	153,433	237,524	24.17	9,827

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
2005	622,574.77	291,739	234,813	387,762	24.95	15,542
2006	485,312.53	218,099	175,542	309,771	25.73	12,039
2007	261,446.37	112,422	90,485	170,961	26.51	6,449
2008	302,628.43	124,199	99,964	202,664	27.30	7,424
2010	100,524.98	37,084	29,848	70,677	29.08	2,430
2011	258,368.35	90,119	72,534	185,834	29.87	6,221
2012	100,201.36	32,766	26,372	73,829	30.87	2,392
2013	16,187.43	4,963	3,995	12,192	31.66	385
2014	101,864.24	29,001	23,342	78,522	32.66	2,404
2016	19,978.62	4,835	3,892	16,087	34.45	467
2019	46,757.32	8,229	6,623	40,134	37.45	1,072
2020	883,016.83	136,603	109,948	773,069	38.25	20,211
2021	904,383.24	119,921	96,521	807,862	39.25	20,582
2022	2,203,269.49	243,461	195,955	2,007,314	40.25	49,871
2023	4,897,473.20	432,937	348,459	4,549,014	41.25	110,279
2024	4,306,744.02	285,537	229,820	4,076,924	42.25	96,495
2025	3,606,835.96	159,422	128,315	3,478,521	43.25	80,428
2026	1,141,490.68	25,227	20,304	1,121,187	44.25	25,338
2027	550,729.56	3,029	2,438	548,292	45.00	12,184
	47,437,034.96	24,490,412	19,747,906	27,689,129		1,483,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
1938	65,422.34	65,422	65,422			
1945	15,346.82	15,347	15,347			
1950	43,290.49	43,000	35,126	8,164	0.52	8,164
1955	39,897.91	39,068	31,914	7,984	1.53	5,218
1960	65,588.71	62,841	51,333	14,256	2.93	4,866
1965	70,351.78	65,863	53,802	16,550	4.23	3,913
1970	98,930.37	90,224	73,702	25,228	5.50	4,587
1972	542,306.93	489,161	399,584	142,723	5.98	23,867
1973	109,892.89	98,508	80,469	29,424	6.24	4,715
1974	131,940.47	117,480	95,967	35,973	6.52	5,517
1975	315,703.80	279,082	227,975	87,729	6.82	12,863
1977	102,264.95	88,971	72,678	29,587	7.47	3,961
1978	270,117.73	231,626	189,210	80,908	8.14	9,940
1979	289,250.19	245,747	200,745	88,505	8.50	10,412
1980	256,466.26	215,765	176,253	80,213	8.87	9,043
1981	226,843.88	188,870	154,283	72,561	9.25	7,844
1982	184,105.20	151,611	123,847	60,258	9.64	6,251
1983	128,922.06	104,943	85,725	43,197	10.05	4,298
1984	153,505.69	123,434	100,830	52,676	10.48	5,026
1985	316,466.36	249,882	204,123	112,343	11.19	10,040
1986	288,510.29	224,750	183,593	104,917	11.63	9,021
1987	200,536.88	154,012	125,809	74,728	12.08	6,186
1988	69,065.67	52,255	42,686	26,380	12.55	2,102
1989	732,574.45	542,838	443,431	289,143	13.28	21,773
1990	817,808.68	596,101	486,940	330,869	13.76	24,046
1991	386,780.91	277,090	226,348	160,433	14.25	11,258
1992	523,744.47	366,621	299,484	224,260	15.00	14,951
1994	65,457.97	43,850	35,820	29,638	16.26	1,823
1995	99,020.17	64,957	53,062	45,958	16.78	2,739
1996	262,390.86	167,563	136,878	125,513	17.54	7,156
1997	86,194.50	53,785	43,936	42,258	18.08	2,337
1998	567,703.59	345,731	282,419	285,285	18.62	15,321
1999	163,826.94	96,789	79,065	84,762	19.39	4,371
2000	11,979.04	6,857	5,601	6,378	20.17	316
2004	187,119.19	93,822	76,641	110,478	22.87	4,831
2005	499,348.60	241,685	197,427	301,922	23.45	12,875
2006	403,919.76	187,459	153,131	250,789	24.25	10,342
2007	227,748.69	101,120	82,602	145,147	25.05	5,794
2008	64,673.93	27,525	22,485	42,189	25.64	1,645
2009	79,263.57	32,102	26,223	53,041	26.44	2,006
2011	170,421.88	61,897	50,562	119,860	28.05	4,273

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2012	79,694.42	27,375	22,362	57,332	28.67	2,000
2013	16,050.07	5,168	4,222	11,828	29.48	401
2014	58,313.06	17,511	14,304	44,009	30.29	1,453
2016	134,187.32	34,392	28,094	106,093	31.92	3,324
2017	192,096.30	45,143	36,876	155,220	32.55	4,769
2018	201,800.93	42,863	35,014	166,787	33.37	4,998
2019	302,100.56	57,278	46,789	255,312	34.19	7,467
2020	1,409,569.21	234,834	191,830	1,217,739	35.02	34,773
2021	1,064,780.85	152,690	124,729	940,052	35.84	26,229
2022	1,077,000.75	129,240	105,573	971,428	36.67	26,491
2023	1,318,681.49	127,648	104,273	1,214,408	37.32	32,540
2024	2,093,627.94	152,625	124,675	1,968,953	38.15	51,611
2025	2,591,130.71	126,965	103,715	2,487,416	38.82	64,076
2026	1,518,893.18	37,669	30,771	1,488,122	39.32	37,846
2027	486,273.71	3,064	2,503	483,771	39.43	12,269
9999	1,473,516.15-	532,063-	435,626-	1,037,890-		41,483-
	20,405,389.22	7,368,056	6,032,582	14,372,807		574,455

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0 2.82

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1960	34,668.83	34,669	34,669			
1996	10,667.26	10,053	9,777	890	1.89	471
1998	11,518.92	10,723	10,429	1,090	2.15	507
2008	91,182.72	75,709	73,632	17,551	3.88	4,523
2010	110,716.42	88,839	86,402	24,314	4.19	5,803
2011	38,771.91	30,583	29,744	9,028	4.28	2,109
2013	175,978.36	133,286	129,630	46,348	4.48	10,346
2015	40,642.36	29,019	28,223	12,419	4.81	2,582
2016	442,654.44	302,864	294,556	148,098	5.08	29,153
2017	160,544.63	104,193	101,335	59,210	5.41	10,945
2018	43,907.33	26,674	25,942	17,965	5.81	3,092
2019	859,930.78	480,185	467,013	392,918	6.33	62,072
2020	72,459.17	36,469	35,469	36,990	6.91	5,353
2022	98,651.86	37,142	36,123	62,529	8.28	7,552
2023	407,174.77	125,084	121,652	285,523	9.02	31,654
2024	8,460.60	1,980	1,926	6,535	9.82	665
	2,607,930.36	1,527,472	1,486,522	1,121,408		176,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 6.78

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1991	7,318.26	6,033	5,916	1,402	7.67	183
1996	849,858.23	653,371	640,674	209,184	9.32	22,445
1997	12,136.89	9,212	9,033	3,104	9.53	326
2001	71,321.36	50,253	49,276	22,045	10.90	2,022
2002	52,375.69	36,139	35,437	16,939	11.23	1,508
2004	387,121.69	254,649	249,700	137,422	11.97	11,481
2005	8,622.80	5,539	5,431	3,192	12.25	261
2006	396,409.93	248,073	243,252	153,158	12.56	12,194
2007	12,799.00	7,756	7,605	5,194	13.00	400
2008	17,663.53	10,370	10,168	7,496	13.36	561
2009	459,112.36	261,143	256,068	203,044	13.65	14,875
2010	695,226.30	380,567	373,171	322,055	14.06	22,906
2011	127,476.06	67,103	65,799	61,677	14.40	4,283
2012	1,560,672.76	786,579	771,293	789,380	14.76	53,481
2013	410,667.59	197,203	193,371	217,297	15.15	14,343
2014	92,093.87	41,903	41,089	51,005	15.57	3,276
2015	3,916,107.31	1,682,360	1,649,667	2,266,440	15.93	142,275
2016	1,194,458.46	480,889	471,544	722,914	16.32	44,296
2017	84,678.45	31,670	31,055	53,623	16.74	3,203
2018	1,325,718.35	456,975	448,094	877,624	17.11	51,293
2019	442,517.94	138,774	136,077	306,441	17.51	17,501
2020	1,324,689.58	371,840	364,614	960,076	17.94	53,516
2021	319,307.07	78,741	77,211	242,096	18.33	13,208
2022	637,945.90	134,288	131,678	506,268	18.75	27,001
2023	2,433,739.52	420,550	412,378	2,021,362	19.15	105,554
2024	621,994.88	82,663	81,057	540,938	19.57	27,641
2025	1,133,397.16	103,366	101,357	1,032,040	19.93	51,783
2026	2,119,158.30	99,600	97,664	2,021,494	20.28	99,679
2027	108,651.33	1,304	1,279	107,372	20.54	5,227
	20,823,240.57	7,098,913	6,960,958	13,862,283		806,722

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.87

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1960	250,341.81	248,239	240,435	9,907	0.57	9,907
1968	458,956.34	438,670	424,879	34,077	2.73	12,482
1975	14,679,146.57	13,510,687	13,085,922	1,593,225	4.50	354,050
1987	1,450,633.98	1,218,533	1,180,223	270,411	7.62	35,487
1988	436,738.77	364,502	353,042	83,697	7.73	10,828
1990	25,745.28	20,957	20,298	5,447	8.45	645
1994	137,703.35	106,335	102,992	34,711	9.74	3,564
1995	5,066,097.50	3,858,340	3,737,037	1,329,060	10.02	132,641
1996	34,920.92	26,198	25,374	9,547	10.32	925
1997	1,932.75	1,426	1,381	552	10.65	52
1999	1,055,755.01	747,897	724,384	331,371	11.53	28,740
2001	1,627,983.77	1,104,750	1,070,018	557,966	12.31	45,326
2002	196,538.65	130,207	126,113	70,426	12.74	5,528
2003	90,647.27	58,522	56,682	33,965	13.17	2,579
2004	3,921,895.65	2,471,579	2,393,875	1,528,021	13.50	113,187
2006	11,472.64	6,794	6,580	4,893	14.46	338
2007	293,504.28	167,884	162,606	130,898	14.97	8,744
2008	1,123,332.97	618,956	599,497	523,836	15.48	33,840
2009	55,219.41	29,222	28,303	26,916	16.01	1,681
2010	24,154.94	12,237	11,852	12,303	16.56	743
2012	120,437.01	55,281	53,543	66,894	17.68	3,784
2013	49,169.19	21,339	20,668	28,501	18.26	1,561
2014	29,045.70	11,856	11,483	17,563	18.85	932
2015	11,554,196.36	4,395,216	4,257,034	7,297,162	19.55	373,256
2016	4,101,315.91	1,448,175	1,402,646	2,698,670	20.15	133,929
2017	2,375,362.17	769,617	745,421	1,629,941	20.86	78,137
2018	1,074,974.69	316,365	306,419	768,556	21.58	35,614
2019	167,323.13	44,173	42,784	124,539	22.30	5,585
2020	9,818,958.41	2,288,799	2,216,841	7,602,117	23.03	330,096
2021	2,378,394.30	479,484	464,410	1,913,984	23.76	80,555
2022	15,607,283.23	2,637,631	2,554,706	13,052,577	24.59	530,808
2023	3,972,794.39	540,300	523,314	3,449,480	25.41	135,753
2024	841,157.55	86,303	83,590	757,568	26.24	28,871
2025	2,761,630.52	189,448	183,492	2,578,139	27.15	94,959
2026	994,230.92	34,202	33,127	961,104	28.07	34,240
2027	16,218,640.81	139,480	135,094	16,083,547	28.82	558,069
	103,007,636.15	38,599,604	37,386,065	65,621,571		3,227,436

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.3 3.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1995	874,635.54	545,773	565,769	308,867	19.28	16,020
1999	17,293.00	9,733	10,090	7,203	21.75	331
2002	27,056.54	13,799	14,305	12,752	24.02	531
2003	603,123.96	298,184	309,108	294,016	24.54	11,981
2004	48,787.57	23,228	24,079	24,709	25.31	976
2016	5,448.80	1,319	1,367	4,082	34.45	118
	1,576,345.41	892,036	924,718	651,627		29,957

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.8 1.90

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2017	8,904.30	1,968	843	8,061	35.25	229
2018	137,919.26	27,556	11,805	126,114	36.05	3,498
2023	304,148.54	27,738	11,882	292,267	39.86	7,332
2026	1,573,432.21	36,661	15,705	1,557,727	41.92	37,160
	2,024,404.31	93,923	40,235	1,984,169		48,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 2.38

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2003	732.57	652	622	111	2.95	38
2013	4,140,223.53	2,817,008	2,686,389	1,453,835	6.58	220,948
2019	2,529.74	1,087	1,037	1,493	10.62	141
2020	6,201,677.71	2,352,917	2,243,817	3,957,861	11.45	345,665
2022	430,060.25	117,837	112,373	317,687	13.25	23,976
2024	38,327.02	6,335	6,041	32,286	15.15	2,131
	10,813,550.82	5,295,836	5,050,279	5,763,272		592,899

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.48

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	12,008.00	11,408	9,922	2,086	1.00	2,086
2009	12,846.21	11,562	10,056	2,790	2.00	1,395
2010	44,755.08	38,042	33,087	11,668	3.00	3,889
2011	17,379.55	13,904	12,093	5,287	4.00	1,322
2012	39,909.19	29,932	26,034	13,875	5.00	2,775
2013	4,929.42	3,451	3,002	1,927	6.00	321
2014	23,508.40	15,280	13,290	10,218	7.00	1,460
2015	19,770.58	11,862	10,317	9,454	8.00	1,182
2016	717,221.40	394,472	343,096	374,125	9.00	41,569
2017	200,445.74	100,223	87,170	113,276	10.00	11,328
2018	57,523.48	25,886	22,515	35,008	11.00	3,183
2019	218,312.76	87,325	75,952	142,361	12.00	11,863
2020	417,250.76	146,038	127,018	290,233	13.00	22,326
2021	305,742.77	91,723	79,777	225,966	14.00	16,140
2022	247,326.91	61,832	53,779	193,548	15.00	12,903
2023	891,711.99	178,342	155,114	736,598	16.00	46,037
2024	584,267.19	87,640	76,226	508,041	17.00	29,885
2025	379,962.73	37,996	33,047	346,916	18.00	19,273
	4,194,872.16	1,346,918	1,171,495	3,023,377		228,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1995	13,240.08	13,240	13,240			
2003	25,581.36	24,742	25,581			
2004	6,788.48	6,511	6,733	55	0.98	55
2006	99,532.58	93,640	96,827	2,706	1.32	2,050
2007	154,794.96	143,959	148,858	5,937	1.51	3,932
2008	150,540.49	138,437	143,149	7,391	1.66	4,452
2009	220,230.56	199,397	206,183	14,048	1.88	7,472
2010	253,581.52	226,322	234,025	19,557	2.05	9,540
2011	91,691.79	80,542	83,283	8,409	2.21	3,805
2012	283,568.72	245,854	254,221	29,348	2.30	12,760
2013	590,227.54	503,228	520,355	69,873	2.42	28,873
2014	555,945.44	462,547	478,289	77,656	2.62	29,640
2015	697,815.92	559,369	578,406	119,410	2.97	40,205
2016	185,576.14	141,261	146,069	39,507	3.45	11,451
2017	174,855.63	124,147	128,372	46,484	4.08	11,393
2018	1,449,339.70	945,694	977,880	471,460	4.79	98,426
2019	840,388.91	496,166	513,052	327,337	5.55	58,980
2021	89,577.43	40,471	41,848	47,729	7.28	6,556
2022	869,888.42	329,253	340,459	529,429	8.21	64,486
2023	2,612,625.59	792,148	819,108	1,793,518	9.19	195,160
2024	815,335.23	185,407	191,717	623,618	10.19	61,199
2025	244,677.74	37,093	38,356	206,322	11.19	18,438
2026	347,528.00	26,343	27,239	320,289	12.19	26,275
2027	101,664.00	1,932	1,998	99,666	12.94	7,702
	10,874,996.23	5,817,703	6,015,248	4,859,748		702,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 6.46

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 392.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,402.78	2,561	2,300	4,103	15.00	274
2020	100,441.50	28,124	25,258	75,184	18.00	4,177
2023	69,464.94	11,114	9,981	59,484	21.00	2,833
	176,309.22	41,799	37,539	138,770		7,284

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 4.13

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	0.32					
2007	7,829.70	7,830	7,830			
2008	5,161.15	4,903	5,161			
2009	28,227.61	25,405	26,983	1,245	2.00	622
2010	23,867.97	20,288	21,548	2,320	3.00	773
2011	11,907.00	9,526	10,118	1,789	4.00	447
2012	34,047.65	25,536	27,122	6,926	5.00	1,385
2013	19,113.82	13,380	14,211	4,903	6.00	817
2014	13,575.00	8,824	9,372	4,203	7.00	600
2015	28,072.98	16,844	17,890	10,183	8.00	1,273
2016	36,897.99	20,294	21,555	15,343	9.00	1,705
2017	210,186.54	105,093	111,621	98,566	10.00	9,857
2018	247,854.50	111,535	118,463	129,392	11.00	11,763
2019	188,452.28	75,381	80,064	108,388	12.00	9,032
2020	225,198.10	78,819	83,715	141,483	13.00	10,883
2021	212,312.52	63,694	67,651	144,662	14.00	10,333
2022	541,133.09	135,283	143,687	397,446	15.00	26,496
2023	2,448,721.44	489,744	520,166	1,928,555	16.00	120,535
2024	699,685.21	104,953	111,472	588,213	17.00	34,601
2025	311,950.45	31,195	33,133	278,817	18.00	15,490
2026	286,239.99	14,312	15,201	271,039	19.00	14,265
2027	97,552.15	1,219	1,295	96,257	19.75	4,874
	5,677,987.46	1,364,058	1,448,258	4,229,729		275,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3 4.86

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	727.50	728	728			
2013	4,573.96	4,269	4,564	10	1.00	10
2014	8,402.05	7,282	7,785	617	2.00	308
2015	18,226.62	14,581	15,588	2,639	3.00	880
2017	9,868.23	6,579	7,033	2,835	5.00	567
2018	16,270.55	9,762	10,436	5,835	6.00	972
2019	88,575.86	47,240	50,501	38,075	7.00	5,439
2020	15,147.63	7,069	7,557	7,591	8.00	949
2021	14,898.86	5,960	6,371	8,528	9.00	948
2022	24,875.03	8,292	8,864	16,011	10.00	1,601
2023	174,523.09	46,540	49,753	124,770	11.00	11,343
2024	55,575.61	11,115	11,882	43,694	12.00	3,641
2025	1,855,439.00	247,386	264,467	1,590,972	13.00	122,382
2026	856,156.75	57,080	61,021	795,136	14.00	56,795
2027	32,287.56	538	575	31,713	14.75	2,150
	3,175,548.30	474,421	507,125	2,668,423		207,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 6.55

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
2007	13,810.00	10,468	11,908	1,902	6.39	298
2008	48,270.00	35,493	40,377	7,893	6.84	1,154
2009	246,063.00	174,951	199,023	47,040	7.32	6,426
2010	440,226.19	301,599	343,097	97,129	7.81	12,436
2011	45,902.54	30,259	34,422	11,481	8.27	1,388
2012	282,853.13	178,197	202,716	80,137	8.81	9,096
2013	157,521.76	94,608	107,626	49,896	9.31	5,359
2014	2,683.87	1,525	1,735	949	9.88	96
2015	7,815.84	4,183	4,759	3,057	10.42	293
2016	15,995.00	8,005	9,106	6,889	10.98	627
2017	29,847.33	13,849	15,755	14,092	11.55	1,220
2018	44,891.21	19,151	21,786	23,105	12.10	1,910
2020	9,692.97	3,359	3,821	5,872	13.20	445
2021	563,825.38	171,177	194,730	369,095	13.76	26,824
2023	271,216.17	57,823	65,779	205,437	14.76	13,918
2024	129,069.73	21,297	24,227	104,843	15.18	6,907
	2,309,684.12	1,125,944	1,280,867	1,028,817		88,397

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 3.83

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	0.20					
2013	15,352.54	14,329	13,609	1,744	1.00	1,744
2015	1,055,779.23	844,623	802,205	253,574	3.00	84,525
2016	2,645.52	1,940	1,843	803	4.00	201
2017	232,168.62	154,780	147,007	85,162	5.00	17,032
2018	92,490.12	55,494	52,707	39,783	6.00	6,630
2019	110,810.89	59,099	56,131	54,680	7.00	7,811
2021	820,669.12	328,268	311,781	508,888	9.00	56,543
2022	428,635.64	142,877	135,701	292,935	10.00	29,294
2023	50,463.50	13,457	12,781	37,682	11.00	3,426
2024	135,784.60	27,157	25,793	109,992	12.00	9,166
2025	7,353.35	980	931	6,422	13.00	494
2026	180,000.00	12,001	11,399	168,601	14.00	12,043
2027	81,910.00	1,365	1,296	80,614	14.75	5,465
	3,214,063.33	1,656,370	1,573,184	1,640,879		234,374

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 7.29

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	99,244.73	66,163	63,269	35,976	5.00	7,195
2018	22,944.61	13,767	13,165	9,780	6.00	1,630
2019	214,260.76	114,272	109,274	104,987	7.00	14,998
2020	1,711,545.71	798,727	763,790	947,756	8.00	118,470
2021	391,062.13	156,425	149,583	241,479	9.00	26,831
2022	107,463.52	35,821	34,254	73,210	10.00	7,321
2023	275,479.95	73,462	70,249	205,231	11.00	18,657
2024	14,136.39	2,827	2,703	11,433	12.00	953
2025	7,856.74	1,048	1,002	6,855	13.00	527
2026	40,891.43	2,726	2,607	38,284	14.00	2,735
2027	13,936.02	232	222	13,714	14.75	930
	2,898,821.99	1,265,470	1,210,118	1,688,704		200,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 6.91

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
354.20	128,984.57	30,686.12		30,686.12-
354.30	5,000.83	2,731.90		2,731.90-
354.40	955,038.55	612,785.01		612,785.01-
360.10	6,487.72	232,064.30		232,064.30-
361.10	5,400,909.25	2,044,135.19		2,044,135.19-
361.20	863,890.35	326,964.80		326,964.80-
363.00	108,769.18	108,024.33		108,024.33-
371.00	101,130.80	14,057.96		14,057.96-
380.00	234,196.28	277,412.74		277,412.74-
390.00	99,806.02	12,873.26		12,873.26-
393.00	33,317.01	6,599.32		6,599.32-
394.00	10,743.07	877.73		877.73-
395.00	99,992.04	183.61		183.61-
396.00	17,087.95	1,647.58		1,647.58-
397.00	5,273.39			
	8,070,627.01	3,671,043.85		3,671,043.85-
2023 TRANSACTION YEAR				
354.20		44,609.56		44,609.56-
354.30	61,030.41	26,003.45		26,003.45-
354.40	40,754.76	90,555.68		90,555.68-
360.10	86,758.17	263,519.89		263,519.89-
361.10	567,220.02	1,524,464.05	3,233.11	1,521,230.94-
361.20	2,097,098.65	488,100.98		488,100.98-
363.00	22,575.43	71,973.95		71,973.95-
371.00	204,953.76	45,780.89		45,780.89-
380.00	153,661.29	113,197.69		113,197.69-
390.00		33,153.57		33,153.57-
391.00	202,444.39			
392.00		3,127.98		3,127.98-
393.00		8,948.84		8,948.84-
394.00		6,701.56		6,701.56-
395.00		17,409.07		17,409.07-
	3,436,496.88	2,737,547.16	3,233.11	2,734,314.05-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2024 TRANSACTION YEAR				
354.20	27,733.90	6,848.20		6,848.20-
354.30	198,961.93	346.69		346.69-
354.40	223,009.55			
360.10		111,794.47		111,794.47-
361.10	3,635,121.52	800,568.53	3,142.83	797,425.70-
361.20	2,008,432.42	573,028.08		573,028.08-
363.00	55,131.15	237,092.00		237,092.00-
371.00	76,899.75	20,566.63		20,566.63-
380.00	110,793.90	38,281.11		38,281.11-
390.00		7,959.69		7,959.69-
391.00	252,355.00	19,531.80		19,531.80-
393.00		8,764.91		8,764.91-
394.00		4,067.04		4,067.04-
395.00		6,237.37		6,237.37-
396.00		1,952.74		1,952.74-
397.00		2,759.63		2,759.63-
	6,588,439.12	1,839,798.89	3,142.83	1,836,656.06-
2025 TRANSACTION YEAR				
354.20	33,539.25	26,388.08		26,388.08-
354.30	10,044.68			
354.40	21,040.33	38,180.81		38,180.81-
355.00	227.50			
360.10	7,237.54	323,105.78-		323,105.78
361.10	2,181,465.23	295,638.54	2,603.77	293,034.77-
361.20	1,380,049.90	535,037.19		535,037.19-
363.00	208,883.51	360,654.03		360,654.03-
371.00	34,925.23	24,791.40		24,791.40-
380.00	226,819.78	103,084.03		103,084.03-
390.00	7,577.02	5,103.59		5,103.59-
391.00	7,500.00		7,748.75	7,748.75
393.00		10,674.28		10,674.28-
394.00	62,473.42	501.94		501.94-
	4,181,783.39	1,076,948.11	10,352.52	1,066,595.59-

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2026 TRANSACTION YEAR				
354.20	53,082.92	26,187.00		26,187.00-
354.70	12,631.11			
360.10	30,252.73	23,015.00		23,015.00-
361.10	595,468.17	377,688.00		377,688.00-
361.20	67,309.95	25,520.00		25,520.00-
363.00	188,199.28	218,263.00		218,263.00-
371.00	57,121.72	12,870.00		12,870.00-
380.00	268,129.70	169,602.00		169,602.00-
382.00	25,000.00			
393.00	2,985.16	1,911.00		1,911.00-
394.00	4,887.31	5,664.00		5,664.00-
396.00	1,150.10	2,047.00		2,047.00-
	1,306,218.15	862,767.00		862,767.00-
TOTAL	23,583,564.55	10,188,105.01	16,728.46	10,171,376.55-

EXHIBIT NO. 11-M - DEPRECIATION STUDY
ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2026

Exhibit No. 11-M
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-M
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant. The results of our study as of June 30, 2026 are presented in the attached report. The results of our study as of June 30, 2027 are presented in our report, "2027 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2027." The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation as of June 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

084761.100

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PART I. INTRODUCTION

PENNSYLVANIA-AMERICAN WATER COMPANY

BASA WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Pennsylvania-American Water Company to determine the annual depreciation accrual rates and amounts applicable to the original cost of wastewater plant as of June 30, 2026. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to wastewater plant in service as of June 30, 2026.

Part I, Introduction, contains statements with respect to the basis of the study and the development of net original cost. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part V, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VI, Service Life Statistics, presents the statistical analysis of service life estimates and Part VII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

The purpose of the depreciation study was to determine the annual depreciation accruals applicable to the original cost of wastewater plant in service as of June 30, 2026. For most accounts, the straight line remaining life method using attained ages, the book depreciation reserve and estimated survivor curves, was the basis for the calculation of annual depreciation. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The survivor curve estimates were based on judgment which incorporated (1) analyses of historical data related to wastewater property for all Pennsylvania-American Water Company Wastewater Operations; (2) consideration of the character, use and location of the property; (3) probable future events and management plans; and (4) a general knowledge of wastewater property lives. The use of Iowa type survivor curves is a generally-accepted method of estimating average service life when the actual lives of individual property units are dispersed.

DEVELOPMENT OF NET ORIGINAL COST

The original cost data used in this study were obtained from the Company's continuing property records and work order system which show in detail the original cost of the property including descriptions, locations and years of installation of property units. The net original cost was developed from the original cost data by deducting contributions in aid of construction. The development of net original cost by plant account is set forth in Table 1 on page V-4.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

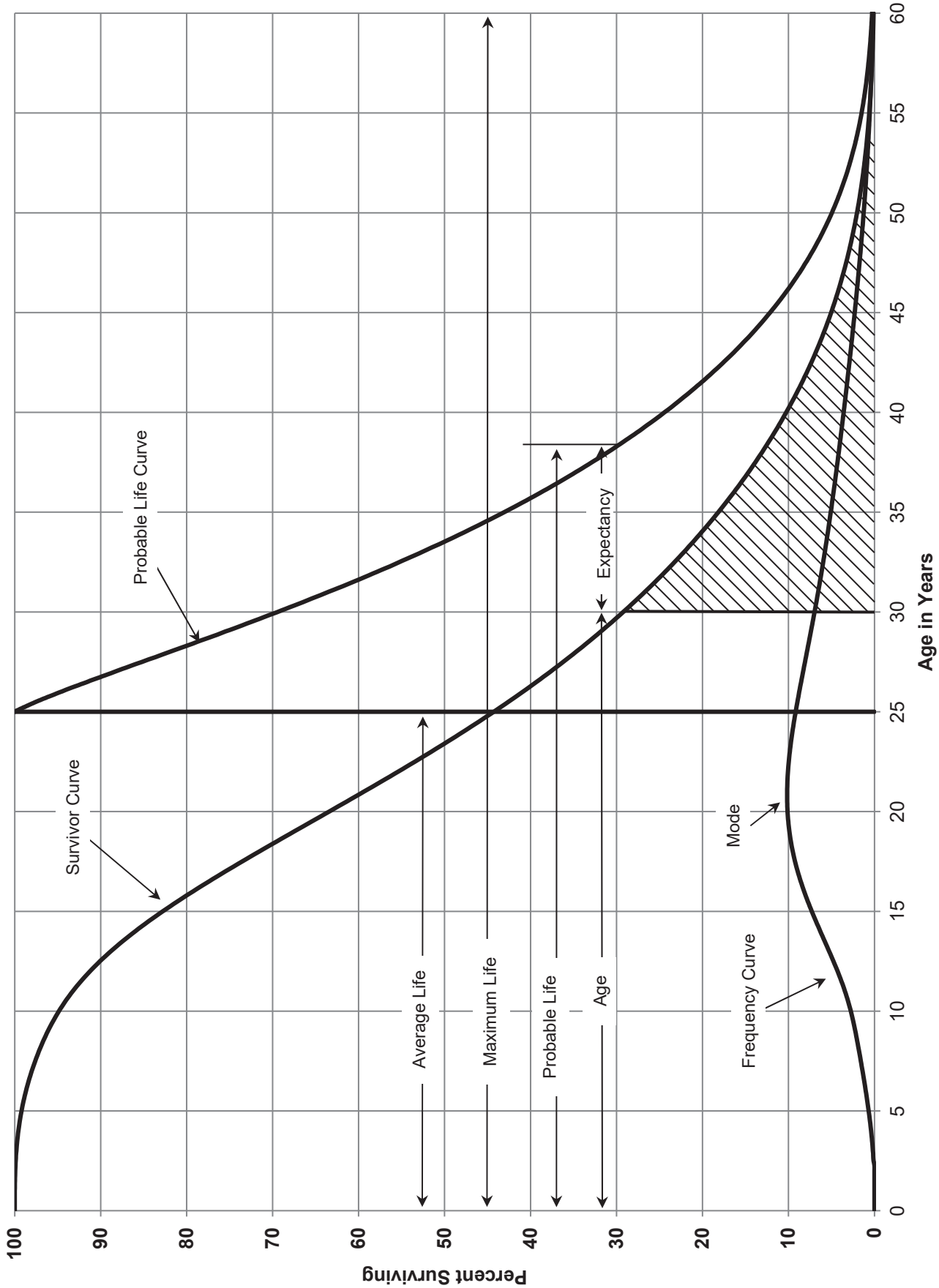


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

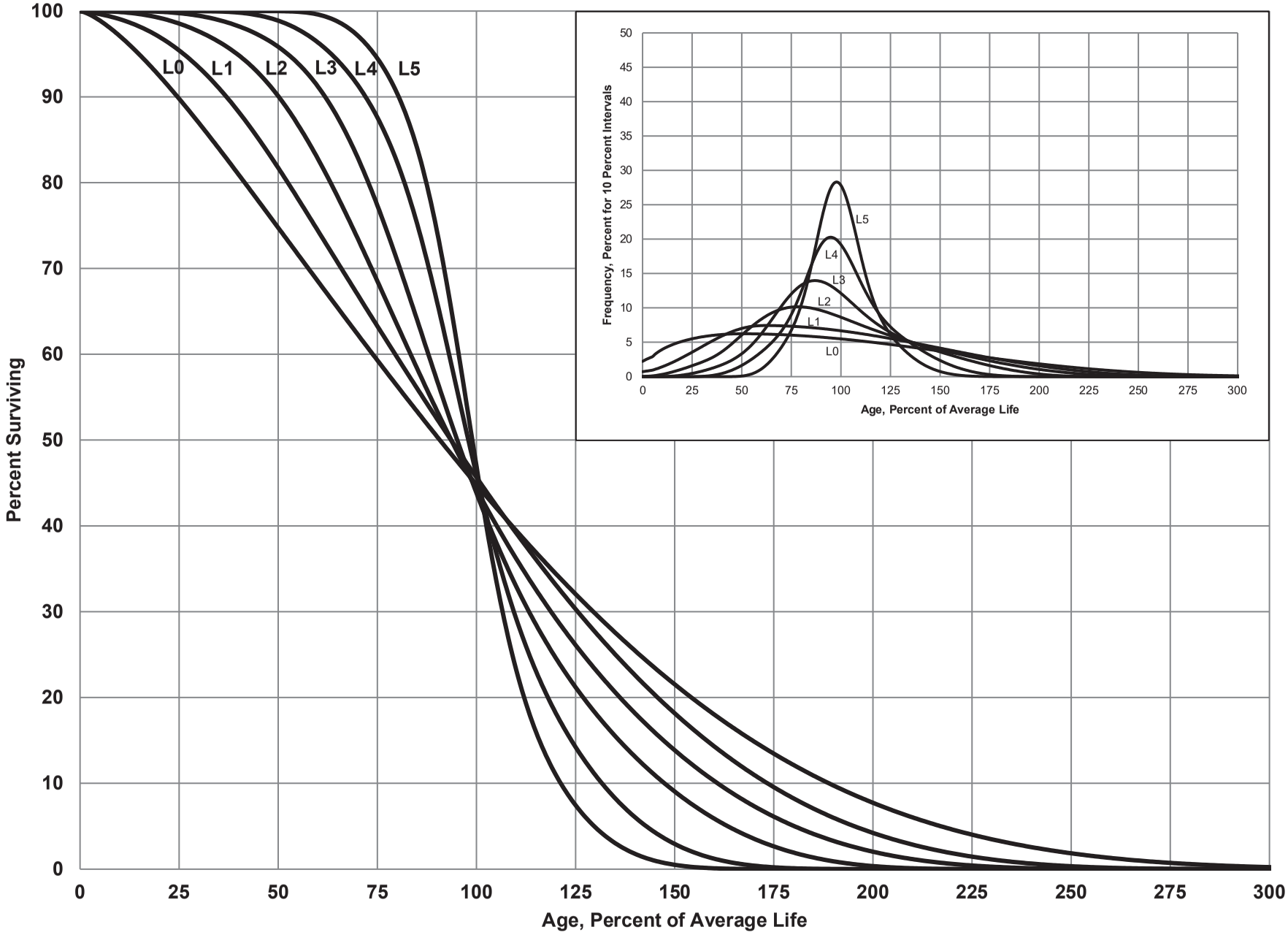


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

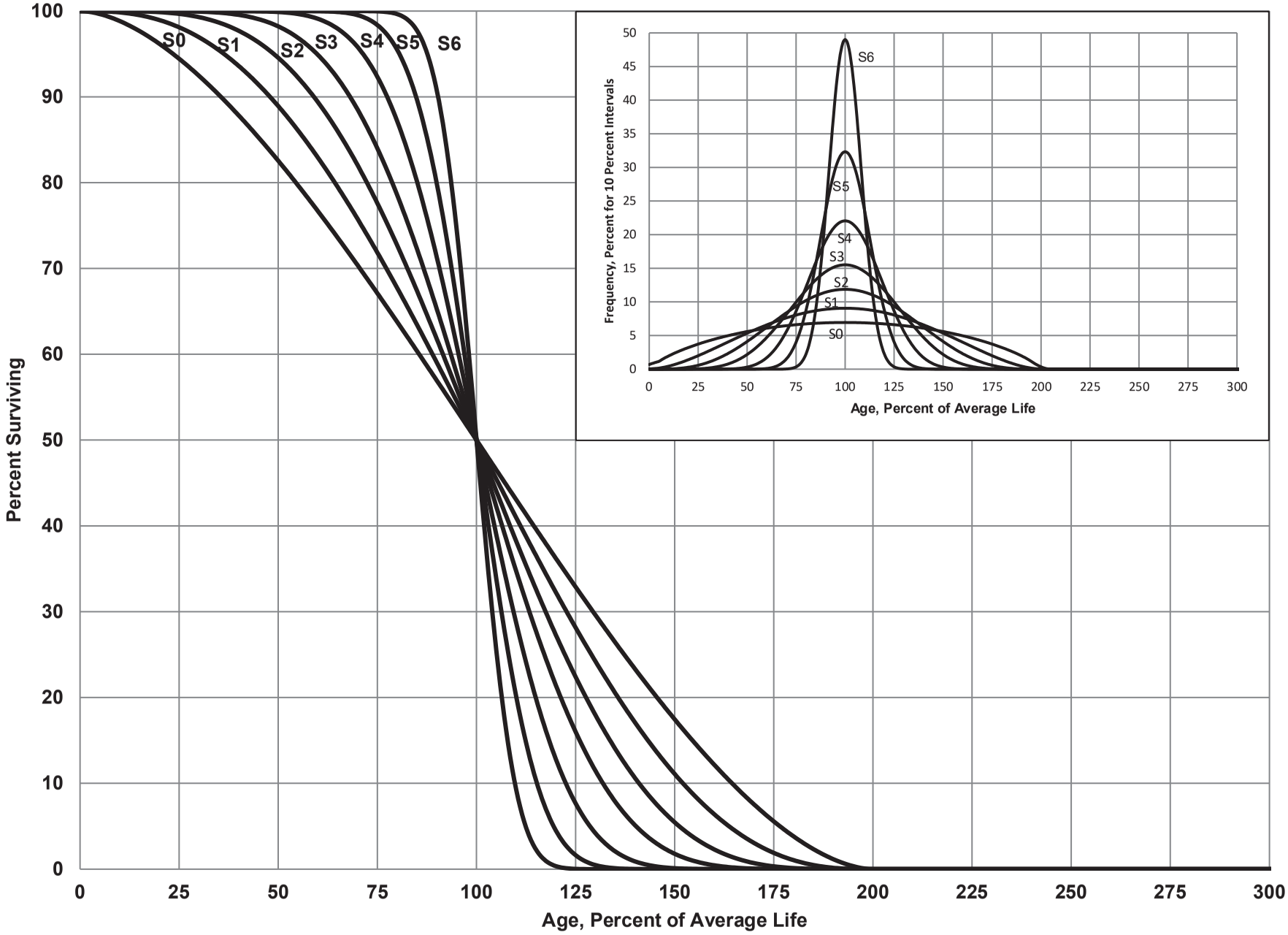


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

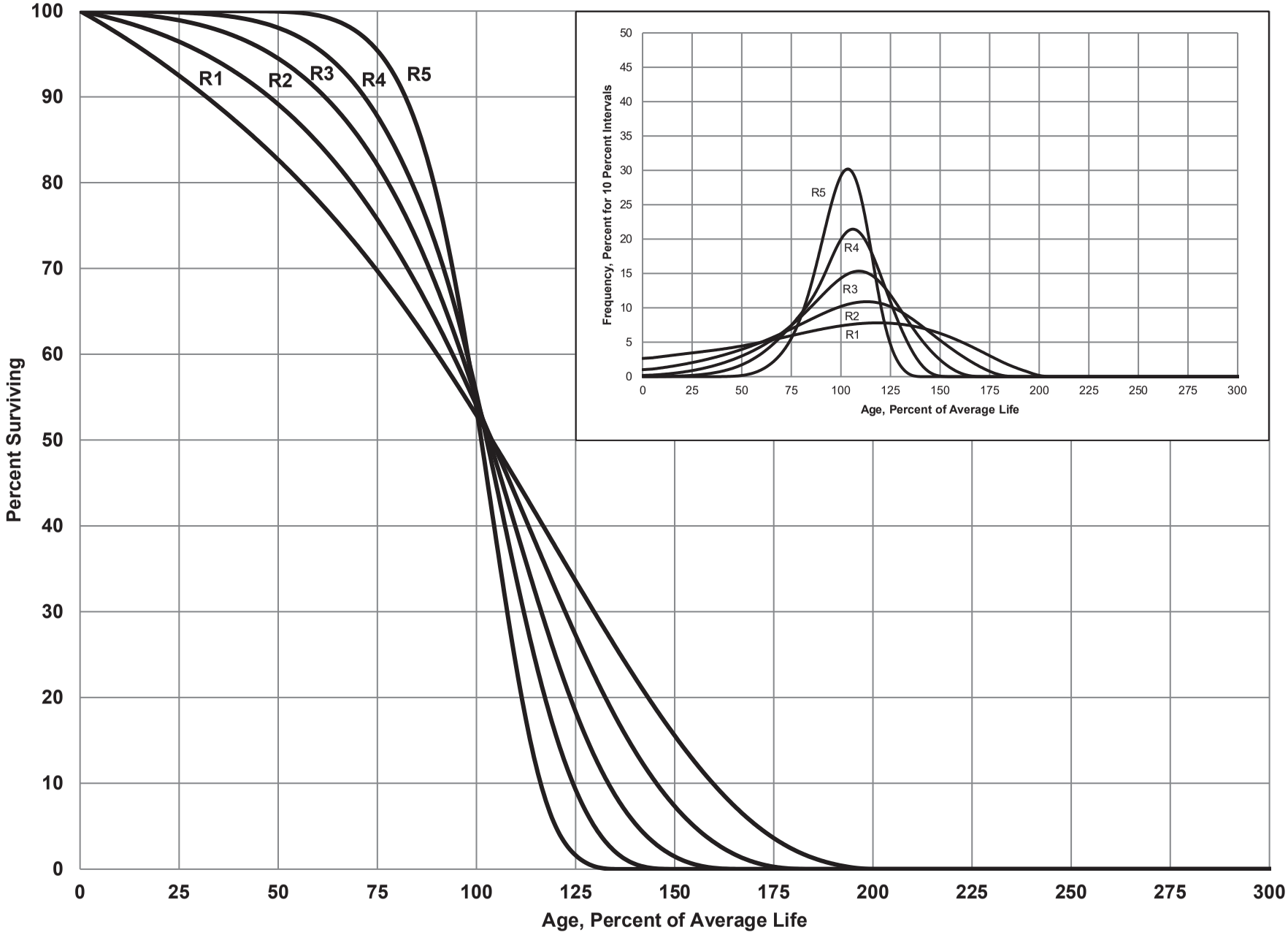


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

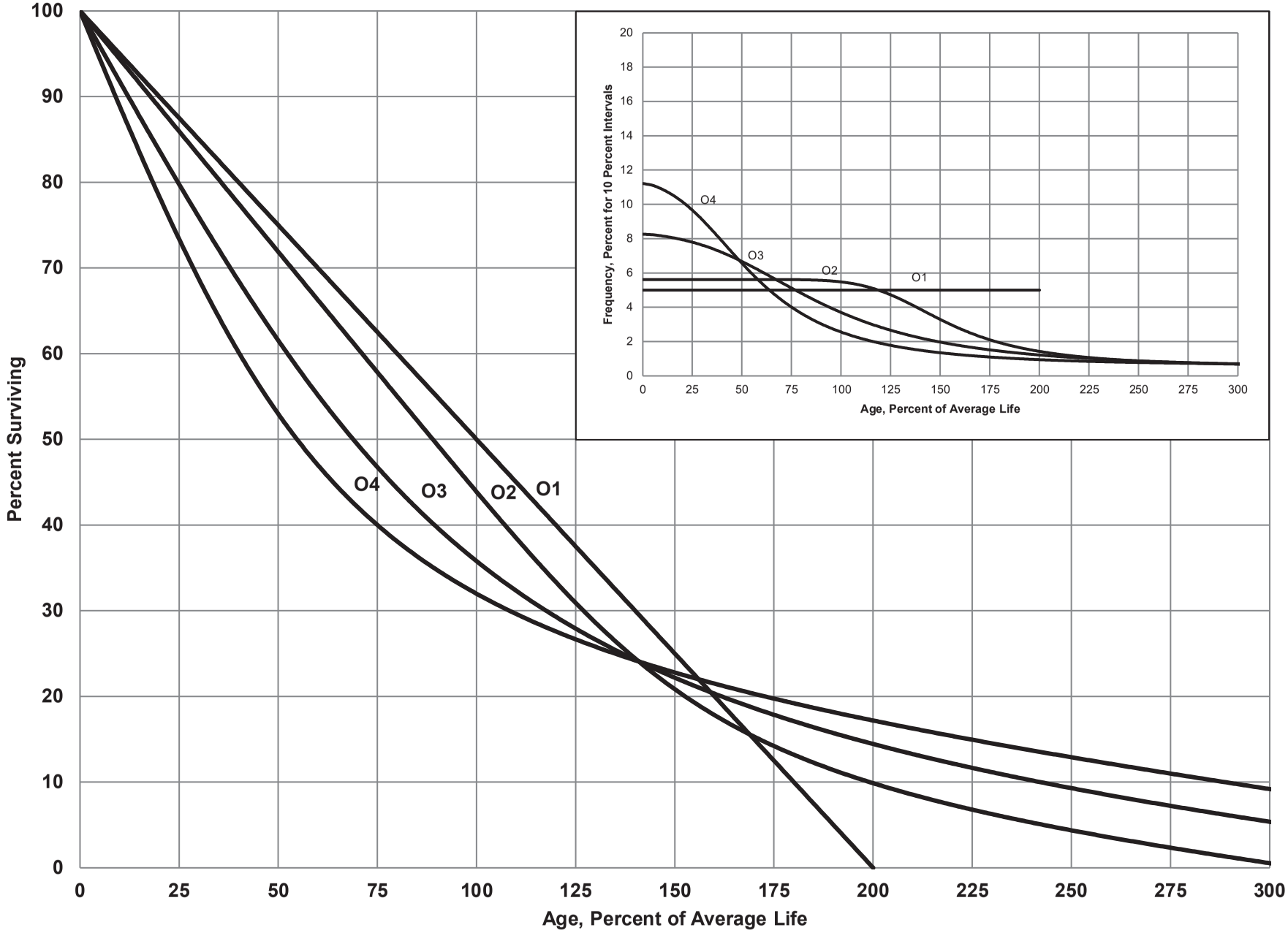


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2015-2024 for which there were placements during the years 2010-2024. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2015. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Retirements, Thousands of Dollars During Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2011	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2012	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2013	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2014	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2015	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2016		5	11	12	13	14	15	16	18	20	113	7½-8½
2017			6	12	13	15	16	17	19	19	124	6½-7½
2018				6	13	15	16	17	19	19	131	5½-6½
2019					7	14	16	17	19	20	143	4½-5½
2020						8	18	20	22	23	146	3½-4½
2021							9	20	22	25	150	2½-3½
2022								11	23	25	151	1½-2½
2023									11	24	153	½-1½
2024										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024 Placement Band 2010-2024

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016		-	-	-	-	-	-	-	-	-	6	7½-8½
2017			-	-	-	-	-	-	-	-	-	6½-7½
2018				-	-	-	-	(12)[b]	-	-	-	5½-6½
2019					-	-	-	-	22[a]	-	-	4½-5½
2020						-	-	(19)[b]	-	-	10	3½-4½
2021							-	-	-	-	-	2½-3½
2022								-	-	(102)[c]	(121)	1½-2½
2023									-	-	-	½-1½
2024											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2015 through 2024 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2020 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2015-2024

Placement Band 2010-2024

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2010	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2011	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2012	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2013	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2014	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2015	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2016		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2017			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2018				580[a]	574	561	546	530	501	482	3,057	5½-6½
2019					660[a]	653	639	623	628	609	3,789	4½-5½
2020						750[a]	742	724	685	663	4,332	3½-4½
2021							850[a]	841	821	799	4,955	2½-3½
2022								960[a]	949	926	5,719	1½-2½
2023									1,080[a]	1,069	6,579	½-1½
2024										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2015-2024 Placement Band 2010-2024

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

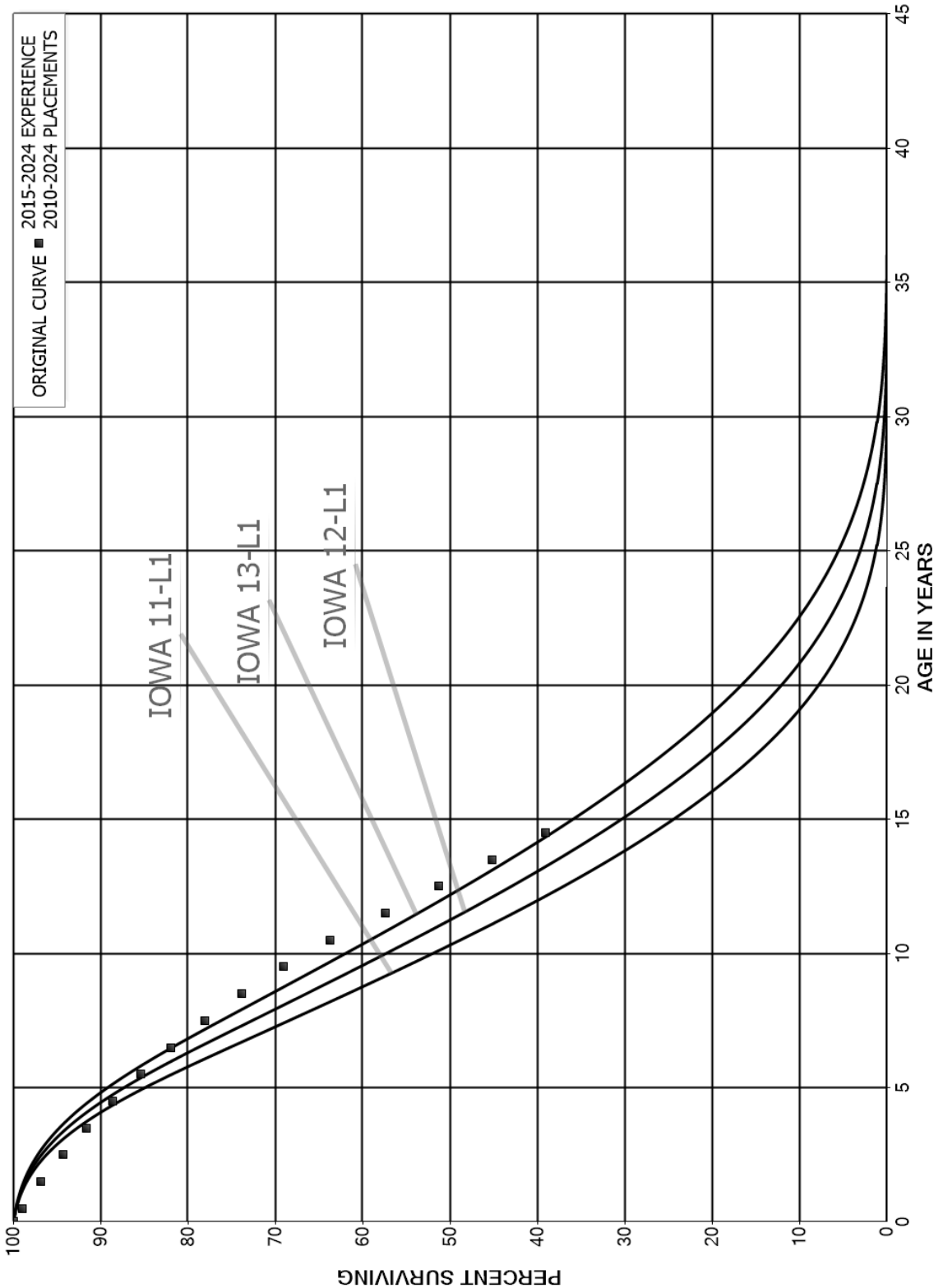


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

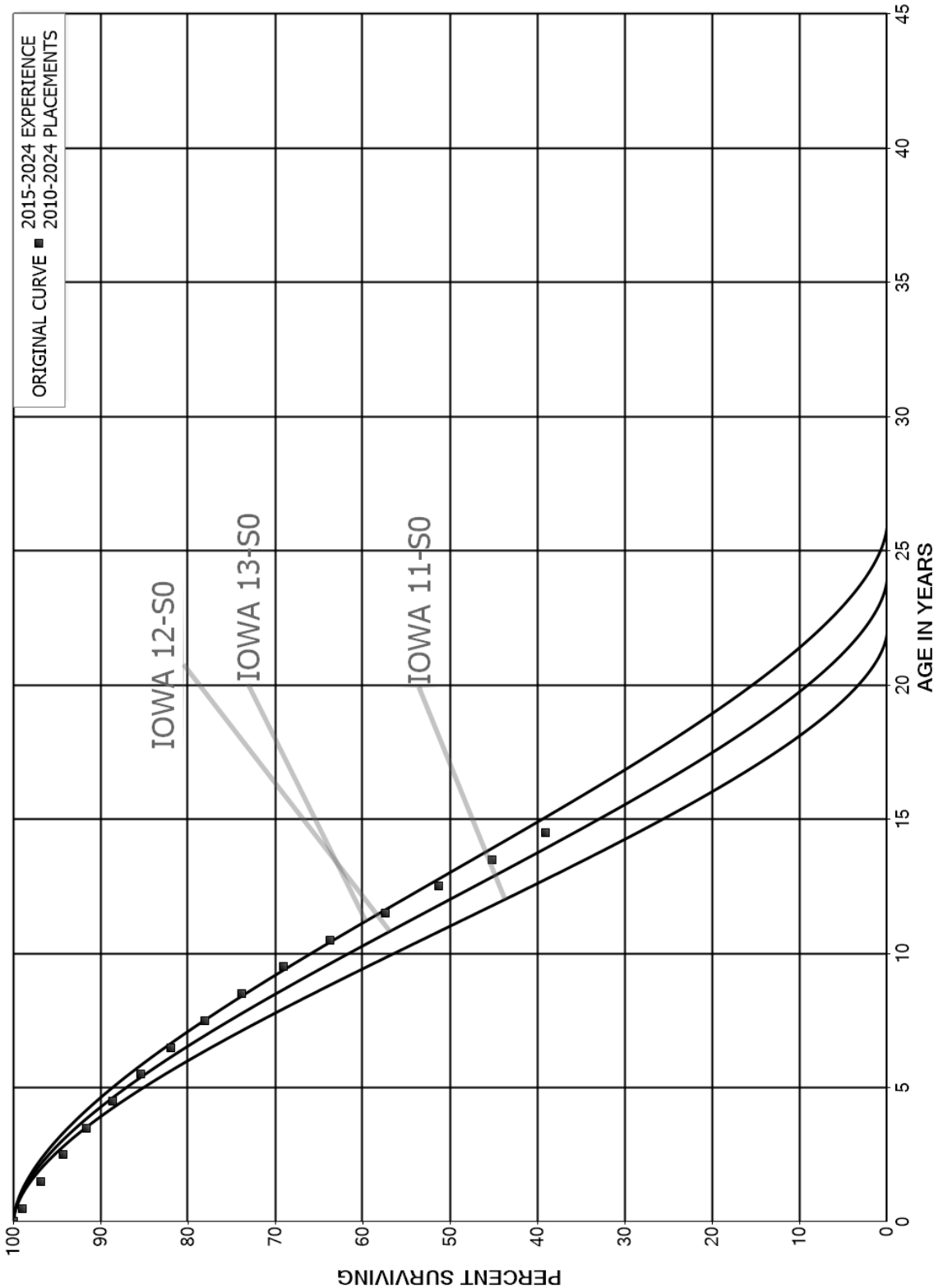


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

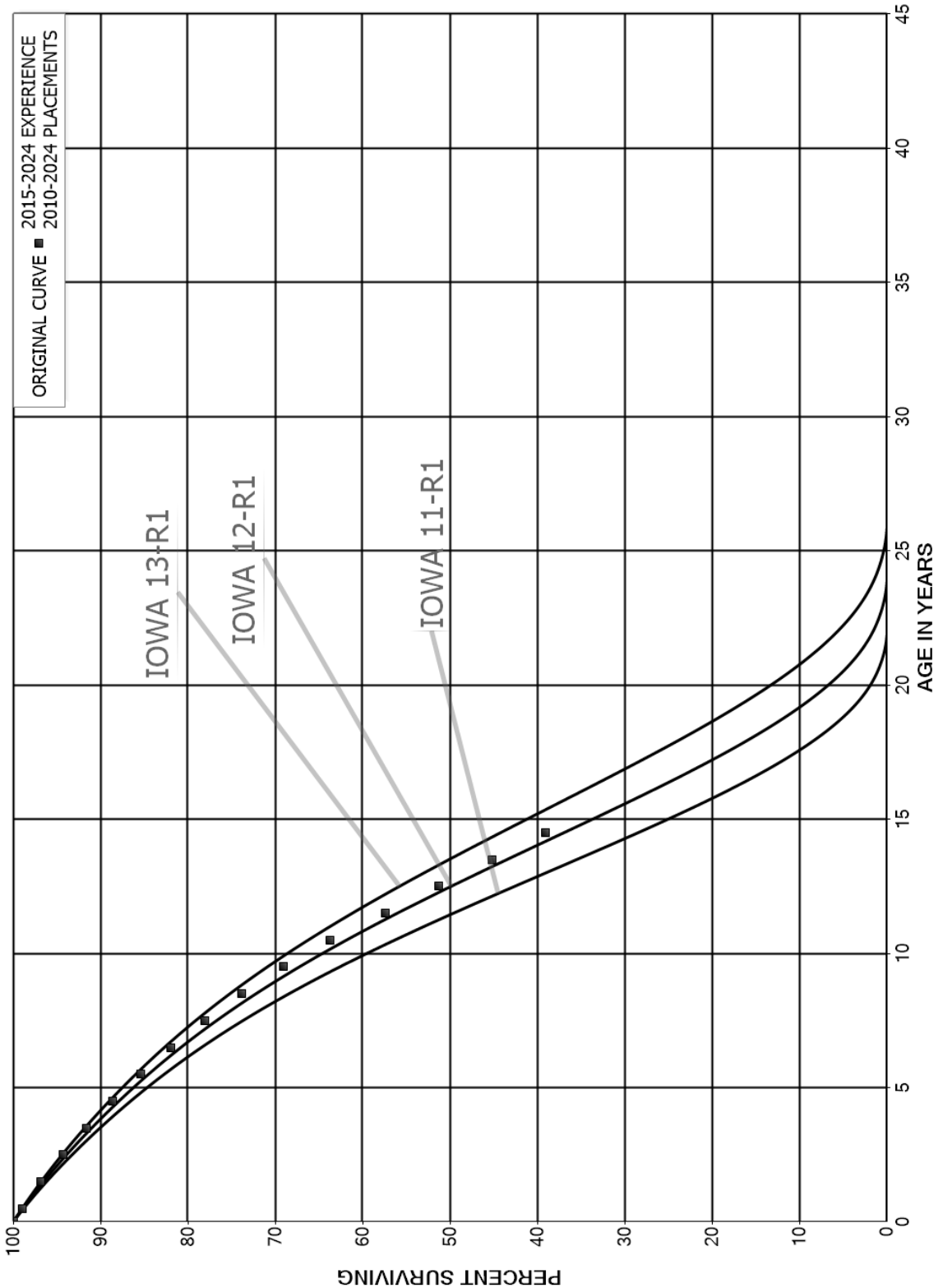
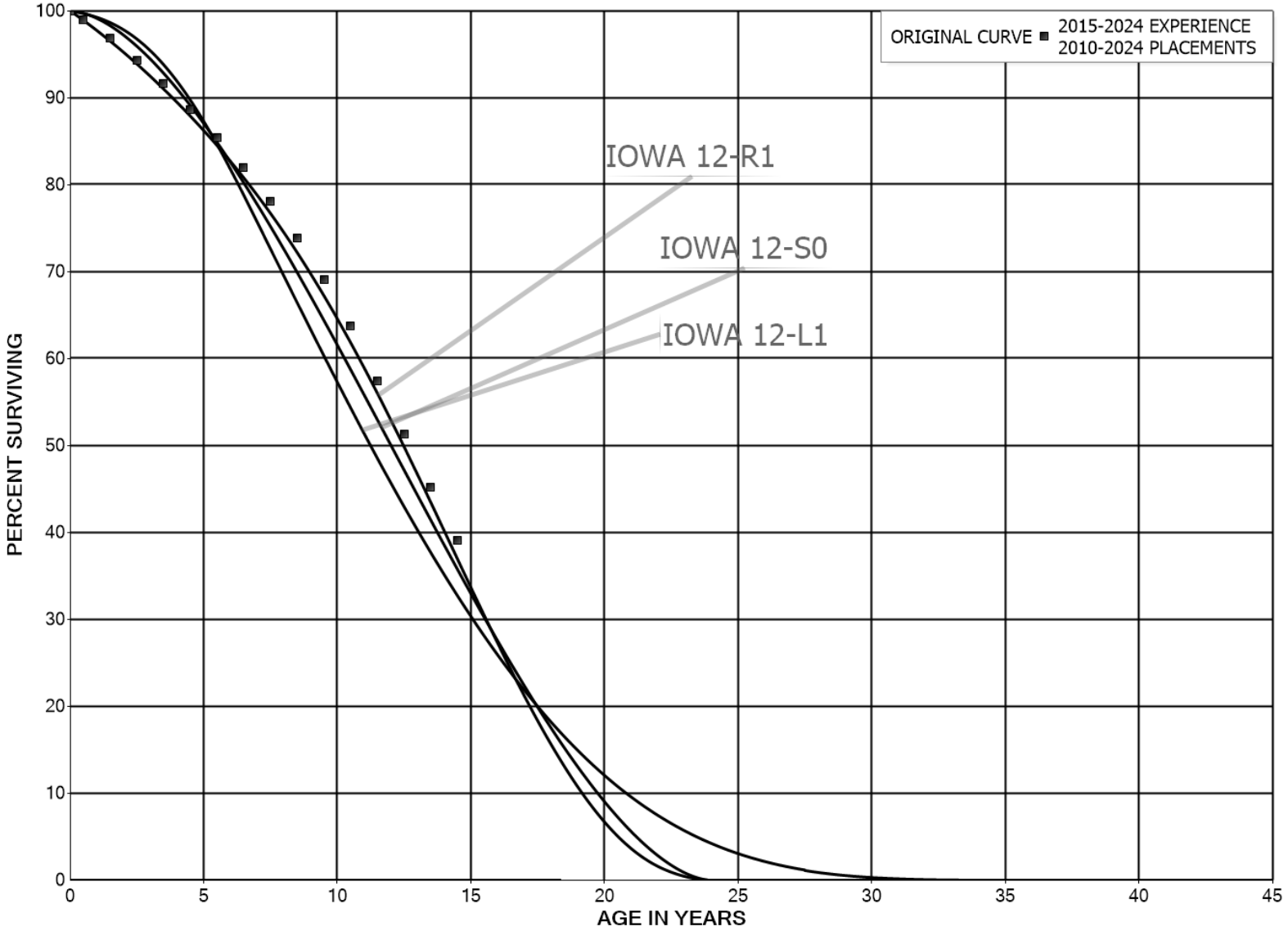


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

JUDGMENTS

The survivor curve estimates were based on judgment which considered factors including statistical analyses of retirements, Company policies and outlook as determined during discussions with management, and survivor curve estimates from previous studies of other Pennsylvania-American wastewater systems. For depreciable groups which consist of numerous similar items of property, the distribution of the lives of the units in the group was judged on the basis of an average survival pattern for the entire group.

Account 363.00, Services, is used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2019. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for this account is the 47-R3 and is based on the statistical indication for the period 1999-2019. The 47-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VI-25, is consistent with management outlook for a continuation of the historical experience and is within the typical service life range of 40 to 55 years for services.

The amortization periods selected for general plant amortized Accounts 390.00, 393.00, 394.00, 396.00 and 397.00 are discussed in the section, “Amortization of General Plant Accounts.”

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

BOOK RESERVE

The book reserve as of June 30, 2025, is the result of a bringforward of the book reserves established by the Commission for the Elizabeth Borough wastewater operation at the time of acquisition.. The projected book reserve as of June 30, 2026, is a bringforward of the June 30, 2025 book reserve based on projected accruals, retirements, cost of removal, salvage and other credits.

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2026, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2026, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics

are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

AMORTIZATION OF GENERAL PLANT ACCOUNTS

In order to use a more efficient and cost effective accounting process for equipment recorded in general plant Accounts 390, 393, 394, 396 and 397; amounts capitalized in these accounts are amortized rather than depreciated. Amortization as defined in the Uniform System of Accounts is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

The primary reasons for the amortization of certain general plant accounts is that the effort required to unitize additions, periodically inventory equipment and determine amounts to be retired for equipment recorded in these accounts is disproportionate to the original cost of the equipment when compared to other wastewater plant accounts.

Accounting for such equipment using an amortization concept consists of capitalization of amounts to these accounts based on the same criteria as used previously under depreciation accounting, amortization of the asset over a fixed period, retirement of the equipment at the end of the amortization period and recognition of any net salvage related to disposition of equipment in these accounts as a gain or loss. For equipment in

these accounts that was placed in service prior to implementation of amortization accounting, the net book value by vintage amortized over the remaining amortization period specified for each account and the original cost will be retired at the end of this period.

The amortization periods selected for each account or subaccount are based on a review of the existing depreciation rates for the accounts, typical service lives used for each type of equipment and a consideration of the period during which it is anticipated that most of the benefit of the equipment will be realized. The amortization periods are as follows:

Account Number	Description	Amortization Period, Years
390.00	Office Furniture and Equipment	20
393.00	Tools, Shop and Garage Equipment	20
394.00	Laboratory Equipment	15
396.00	Communication Equipment	15
397.00	Miscellaneous Equipment	15

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Table 1 presents the development of the net original cost used in the study. The results of the depreciation study are summarized in Table 2 which sets forth, by depreciable group, the estimated survivor curve, calculated annual accruals and book reserve related to net original cost and the annual amortization of net salvage. Table 3 presents the bringforward to June 30, 2026 of the book reserve as of June 30, 2025. Table 4 sets forth the calculation of estimated depreciation accruals for the twelve months ended June 30, 2026. The total amortization amount is incorporated in the total annual accrual in Table 2.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2021 - 2025 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table plotted on the chart. A cumulative summary, by year installed, for utility plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-3.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to net original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal, gross salvage and net salvage amounts, by account and year, are presented in the third section.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2026

DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2026	-	CUSTOMER ADVANCES	-	CONTRIBUTIONS IN AID OF CONSTRUCTION	-	EXCLUDED PROPERTY	=	NET ORIGINAL COST AS OF JUNE 30, 2026
(1)	(2)		(3)		(4)		(5)		(6)
DEPRECIABLE PLANT									
354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION	204,837.63								204,837.63
354.30 STRUCTURES AND IMPROVEMENTS - SPP	6,131,131.15								6,131,131.15
354.40 STRUCTURES AND IMPROVEMENTS - TDP	1,561,716.20								1,561,716.20
354.70 STRUCTURES AND IMPROVEMENTS - GENERAL	44,830.74								44,830.74
355.00 POWER GENERATION EQUIPMENT	126,050.56								126,050.56
360.10 COLLECTION SEWERS - FORCE MAINS	289,282.19								289,282.19
361.10 COLLECTION SEWERS - GRAVITY MAINS	12,250,746.58								12,250,746.58
361.20 MANHOLES	420,172.22								420,172.22
363.00 SERVICES	12,000.00								12,000.00
364.00 FLOW MEASURING DEVICES	466,101.77								466,101.77
370.00 RECEIVING WELLS	181,962.65								181,962.65
371.00 PUMPING EQUIPMENT	1,182,839.30								1,182,839.30
380.00 TREATMENT EQUIPMENT	1,648,981.46								1,648,981.46
381.00 PLANT SEWERS	1,288,882.74								1,288,882.74
382.00 OUTFALL SEWER LINES	2,828.25								2,828.25
389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	11,607.90								11,607.90
390.00 OFFICE FURNITURE AND EQUIPMENT	58,891.35								58,891.35
391.00 TRANSPORTATION EQUIPMENT	47,639.11								47,639.11
393.00 TOOLS, SHOP AND GARAGE EQUIPMENT	506,530.06								506,530.06
394.00 LABORATORY EQUIPMENT	22,807.77								22,807.77
395.00 POWER OPERATED EQUIPMENT	1,424.51								1,424.51
396.00 COMMUNICATION EQUIPMENT	168,797.19								168,797.19
TOTAL DEPRECIABLE PLANT	**26,630,061.33**		**0.00**		**0.00**		**0.00**		**26,630,061.33**
NONDEPRECIABLE PLANT									
353.20 LAND AND LAND RIGHTS - COLLECTION	23,895.86								23,895.86
353.30 LAND AND LAND RIGHTS - SPP	148,639.24								148,639.24
353.40 LAND AND LAND RIGHTS - TDP	460,947.79								460,947.79
TOTAL NONDEPRECIABLE PLANT	**633,482.89**		**0.00**		**0.00**		**0.00**		**633,482.89**
TOTAL UTILITY PLANT	**27,263,544.22**		**0.00**		**0.00**		**0.00**		**27,263,544.22**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2026

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2026	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	204,837.63	717	204,121	10,803	5.27	18.9
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,131,131.15	27,869	6,103,262	181,699	2.96	33.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	1,561,716.20	7,099	1,554,617	62,817	4.02	24.7
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	44,830.74	101	44,730	4,107	9.16	10.9
355.00	POWER GENERATING EQUIPMENT	35-S0.5	126,050.56	901	125,150	5,538	4.39	22.6
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	289,282.19	651	288,631	4,703	1.63	61.4
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	12,250,746.58	36,504	12,214,243	281,021	2.29	43.5
361.20	MANHOLES	50-S2.5	420,172.22	425	419,747	58,628	13.95	7.2
363.00	SERVICES	47-R3	12,000.00	64	11,936	303	2.53	39.4
364.00	FLOW MEASURING DEVICES	15-L2.5	466,101.77	7,769	458,333	94,311	20.23	4.9
370.00	RECEIVING WELLS	50-R3	181,962.65	910	181,053	4,542	2.50	39.9
371.00	PUMPING EQUIPMENT	30-S0.5	1,182,839.30	9,509	1,173,330	73,410	6.21	16.0
380.00	TREATMENT EQUIPMENT	35-S1.5	1,648,981.46	10,880	1,638,101	130,370	7.91	12.6
381.00	PLANT SEWERS	50-R3	1,288,882.74	6,445	1,282,438	42,935	3.33	29.9
382.00	OUTFALL SEWER LINES	50-R3	2,828.25	14	2,814	71	2.51	39.6
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	11,607.90	145	11,463	1,001	8.62	11.5
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	58,891.35	(317)	59,208	3,995	6.78	14.8
391.00	TRANSPORTATION EQUIPMENT	14-L4	47,639.11	851	46,788	15,541	32.62	3.0
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	506,530.06	(6,466)	512,996	64,161	12.67	8.0
394.00	LABORATORY EQUIPMENT	15-SQ	22,807.77	(3,526)	26,334	9,093	39.87	2.9
395.00	POWER OPERATED EQUIPMENT	22-R2	1,424.51	16	1,409	1,204	84.52	1.2
396.00	COMMUNICATION EQUIPMENT	15-SQ	168,797.19	2,814	165,983	14,628	8.67	11.3
	TOTAL DEPRECIABLE PLANT		**26,630,061.33**	**103,375**	**26,526,687**	**1,064,881**	**4.00**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		23,895.86					
353.30	LAND AND LAND RIGHTS - SPP		148,639.24					
353.40	LAND AND LAND RIGHTS - TDP		460,947.79					
	TOTAL NONDEPRECIABLE PLANT		**633,482.89**					
	AMORTIZATION OF NET SALVAGE					**28**		
	TOTAL UTILITY PLANT		**27,263,544.22**	**103,375**	**26,526,687**	**1,064,909**		

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2026, OF BOOK RESERVE AS OF JUNE 30, 2025

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2025		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2026
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	0		1,139		402		20						717
354.30	0		27,869										27,869
354.40	0		7,099										7,099
354.70	0		321		210		11						101
355.00	0		901										901
360.10	0		966		300		15						651
361.10	0		38,289		1,700		85						36,504
361.20	0		2,105		1,600		80						425
363.00	0		64										64
364.00	0		7,769										7,769
370.00	0		910										910
371.00	0		9,858		333		17						9,509
380.00	0		11,781		858		43						10,880
381.00	0		6,445										6,445
382.00	0		14										14
389.10	0		145										145
390.00	0		736		1,053								(317)
391.00	0		851										851
393.00	0		6,332		12,798								(6,466)
394.00	0		380		3,906								(3,526)
395.00	0		16										16
396.00	0		2,814										2,814
TOTAL	**0**		**126,799**		**23,158**		**270**		**0**		**0**		**103,375**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2026

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2025	NET ORIGINALCOST AS OF 6/30/2026	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)/2	(6)	(7)=(5)+(6)
354.20	0.00	204,837.63	2.22	1,138	1	1,139
354.30	0.00	6,131,131.15	1.82	27,869		27,869
354.40	0.00	1,561,716.20	1.82	7,099		7,099
354.70	0.00	44,830.74	2.86	320	1	321
355.00	0.00	126,050.56	2.86	901		901
360.10	0.00	289,282.19	1.33	965	1	966
361.10	0.00	12,250,746.58	1.25	38,284	5	38,289
361.20	0.00	420,172.22	2.00	2,101	4	2,105
363.00	0.00	12,000.00	2.13	64		64
364.00	0.00	466,101.77	6.67	7,769		7,769
370.00	0.00	181,962.65	2.00	910		910
371.00	0.00	1,182,839.30	3.33	9,857	1	9,858
380.00	0.00	1,648,981.46	2.86	11,779	2	11,781
381.00	0.00	1,288,882.74	2.00	6,445		6,445
382.00	0.00	2,828.25	2.00	14		14
389.10	0.00	11,607.90	5.00	145		145
390.00	0.00	58,891.35	5.00	736		736
391.00	0.00	47,639.11	7.14	851		851
393.00	0.00	506,530.06	5.00	6,332		6,332
394.00	0.00	22,807.77	6.67	380		380
395.00	0.00	1,424.51	4.55	16		16
396.00	0.00	168,797.19	6.67	2,814		2,814
TOTAL	**0.00**	**26,630,061.33**		**126,784**	**15**	**126,799**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

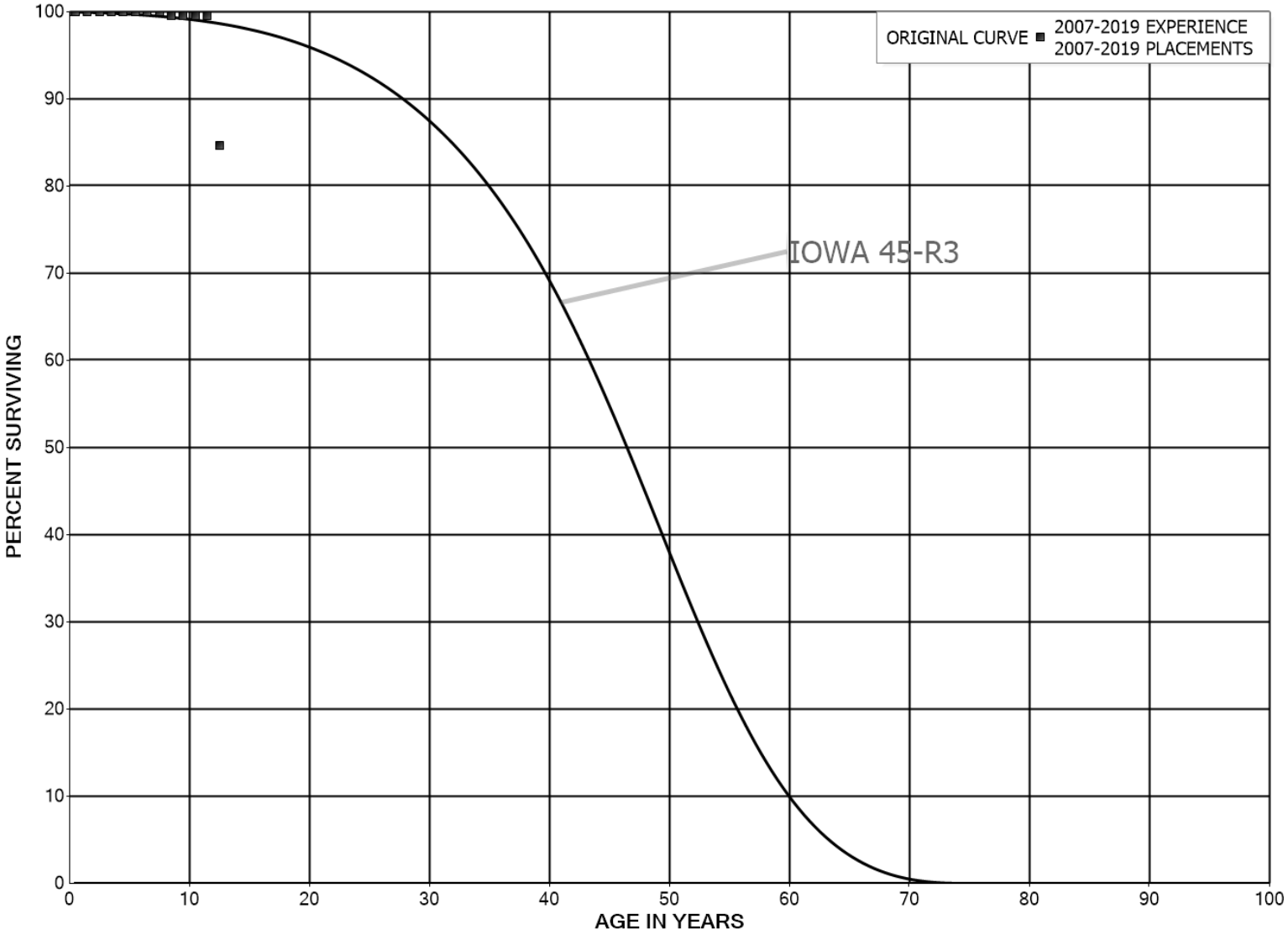
TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2021		2022		2023		2024		PROJECTED 2025			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)*	(13)=(12)/5
354.20										10.00	(10.00)	(2)
354.30											0.00	0
354.40											0.00	0
354.70										5.00	(5.00)	(1)
355.00											0.00	0
360.10										8.00	(8.00)	(2)
361.10										43.00	(43.00)	(9)
361.20										40.00	(40.00)	(8)
363.00											0.00	0
364.00											0.00	0
370.00											0.00	0
371.00										8.00	(8.00)	(2)
380.00										21.00	(21.00)	(4)
381.00											0.00	0
382.00											0.00	0
389.10											0.00	0
390.00											0.00	0
391.00											0.00	0
393.00											0.00	0
394.00											0.00	0
395.00											0.00	0
396.00											0.00	0
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**135.00**	**(135.00)**	**(28)**

* Column (12) equals the summation of Columns (2) through (11).

PART VI. SERVICE LIFE STATISTICS

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

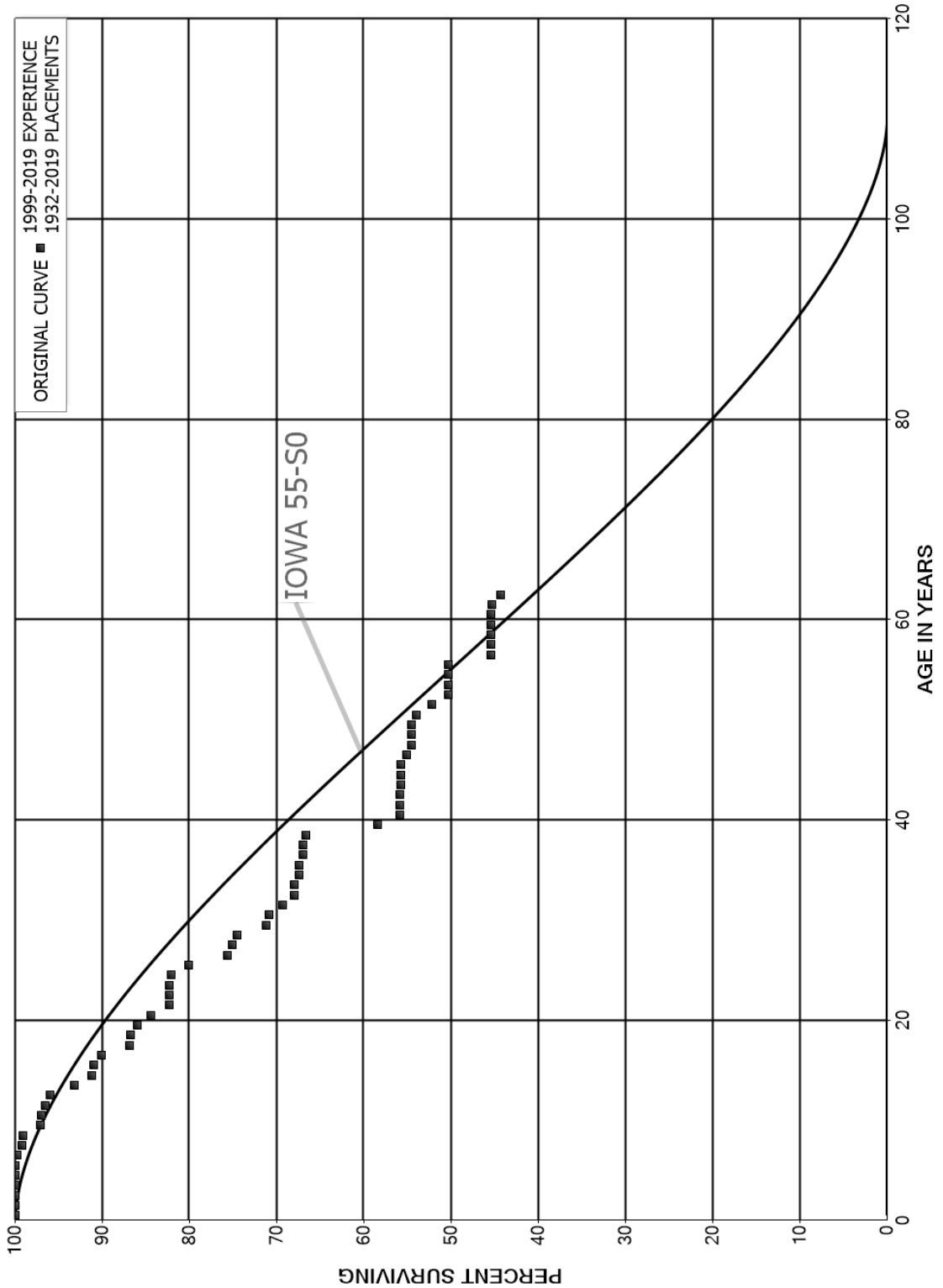
ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,636		0.0000	1.0000	100.00
0.5	3,478,774		0.0000	1.0000	100.00
1.5	1,864,154		0.0000	1.0000	100.00
2.5	516,452	0	0.0000	1.0000	100.00
3.5	479,797		0.0000	1.0000	100.00
4.5	437,900	416	0.0010	0.9990	100.00
5.5	422,717		0.0000	1.0000	99.90
6.5	321,516		0.0000	1.0000	99.90
7.5	321,516	1,408	0.0044	0.9956	99.90
8.5	311,522		0.0000	1.0000	99.47
9.5	311,522		0.0000	1.0000	99.47
10.5	134,415		0.0000	1.0000	99.47
11.5	20,659	3,076	0.1489	0.8511	99.47
12.5					84.66

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,500,767		0.0000	1.0000	100.00
0.5	76,131,665		0.0000	1.0000	100.00
1.5	80,233,751	6,642	0.0001	0.9999	100.00
2.5	105,447,960		0.0000	1.0000	99.99
3.5	85,605,007	28,836	0.0003	0.9997	99.99
4.5	79,002,174	4,425	0.0001	0.9999	99.96
5.5	46,624,214	105,422	0.0023	0.9977	99.95
6.5	51,444,895	277,564	0.0054	0.9946	99.73
7.5	50,906,335	75,090	0.0015	0.9985	99.19
8.5	50,793,050	1,027,715	0.0202	0.9798	99.04
9.5	34,780,266	28,544	0.0008	0.9992	97.04
10.5	15,695,508	65,025	0.0041	0.9959	96.96
11.5	15,618,899	88,716	0.0057	0.9943	96.56
12.5	20,002,643	601,564	0.0301	0.9699	96.01
13.5	17,169,269	353,428	0.0206	0.9794	93.12
14.5	16,203,968	41,247	0.0025	0.9975	91.20
15.5	16,204,082	163,309	0.0101	0.9899	90.97
16.5	13,585,539	481,677	0.0355	0.9645	90.06
17.5	12,995,837	17,548	0.0014	0.9986	86.86
18.5	12,210,208	114,143	0.0093	0.9907	86.74
19.5	7,393,964	134,551	0.0182	0.9818	85.93
20.5	6,513,761	157,405	0.0242	0.9758	84.37
21.5	6,711,244	2,801	0.0004	0.9996	82.33
22.5	7,374,817	1,543	0.0002	0.9998	82.30
23.5	6,783,698	15,823	0.0023	0.9977	82.28
24.5	6,921,413	166,617	0.0241	0.9759	82.09
25.5	6,763,696	380,532	0.0563	0.9437	80.11
26.5	5,899,041	38,147	0.0065	0.9935	75.60
27.5	4,281,769	34,820	0.0081	0.9919	75.12
28.5	3,967,252	175,318	0.0442	0.9558	74.50
29.5	4,051,668	21,732	0.0054	0.9946	71.21
30.5	5,300,696	114,682	0.0216	0.9784	70.83
31.5	4,027,463	76,382	0.0190	0.9810	69.30
32.5	2,813,504	2,190	0.0008	0.9992	67.98
33.5	2,649,698	20,846	0.0079	0.9921	67.93
34.5	1,122,954		0.0000	1.0000	67.40
35.5	398,615	2,457	0.0062	0.9938	67.40
36.5	369,394		0.0000	1.0000	66.98
37.5	339,885	1,942	0.0057	0.9943	66.98
38.5	249,055	30,753	0.1235	0.8765	66.60

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	877,505	37,754	0.0430	0.9570	58.37
40.5	1,351,121		0.0000	1.0000	55.86
41.5	19,298,436	4,893	0.0003	0.9997	55.86
42.5	19,293,543	30,808	0.0016	0.9984	55.85
43.5	32,745,779		0.0000	1.0000	55.76
44.5	14,343,608	10,968	0.0008	0.9992	55.76
45.5	14,332,640	153,806	0.0107	0.9893	55.72
46.5	14,199,715	156,087	0.0110	0.9890	55.12
47.5	552,598		0.0000	1.0000	54.51
48.5	1,223,925		0.0000	1.0000	54.51
49.5	1,265,936	12,500	0.0099	0.9901	54.51
50.5	1,284,936	43,517	0.0339	0.9661	53.98
51.5	570,093	20,853	0.0366	0.9634	52.15
52.5	524,823		0.0000	1.0000	50.24
53.5	524,823		0.0000	1.0000	50.24
54.5	447,474		0.0000	1.0000	50.24
55.5	447,474	42,843	0.0957	0.9043	50.24
56.5	13,313,486	1,903	0.0001	0.9999	45.43
57.5	13,311,583		0.0000	1.0000	45.42
58.5	13,049,341	13	0.0000	1.0000	45.42
59.5	140,486		0.0000	1.0000	45.42
60.5	140,486	363	0.0026	0.9974	45.42
61.5	140,123	3,040	0.0217	0.9783	45.31
62.5					44.32
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	39,928		0.0000		
69.5	39,928		0.0000		
70.5	39,928		0.0000		
71.5	39,928		0.0000		
72.5	40,428		0.0000		
73.5	39,928		0.0000		
74.5	39,928		0.0000		
75.5	39,928		0.0000		
76.5	602		0.0000		
77.5	602		0.0000		
78.5	602		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

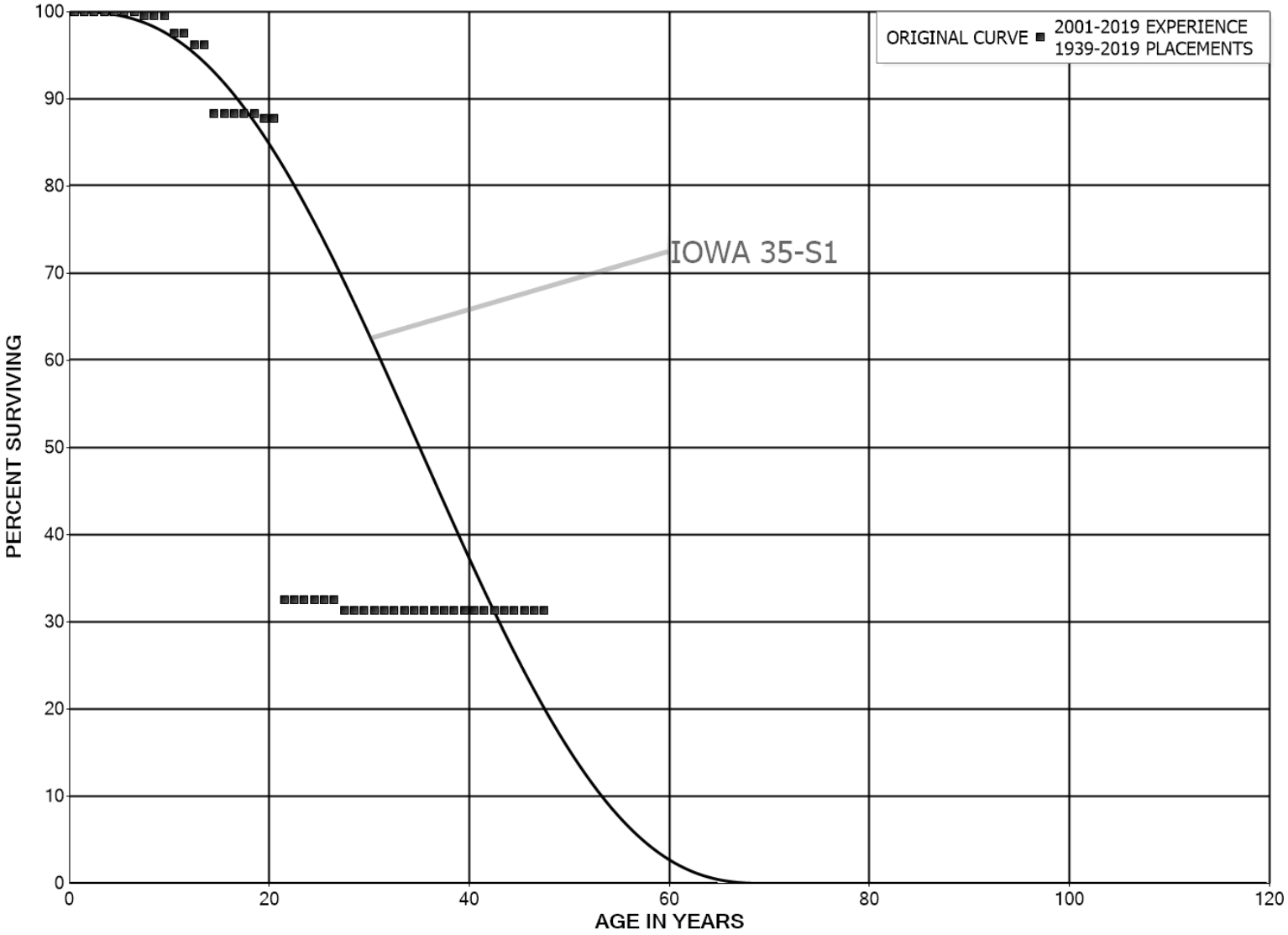
ACCOUNTS 354.30 AND 354.40 STRUCTURES AND IMPROVEMENTS - SPP AND TDP

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	602		0.0000		
80.5	602		0.0000		
81.5	602		0.0000		
82.5	602		0.0000		
83.5	602		0.0000		
84.5	602		0.0000		
85.5	602		0.0000		
86.5	602		0.0000		
87.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,331,347		0.0000	1.0000	100.00
0.5	2,248,872	400	0.0002	0.9998	100.00
1.5	2,139,519		0.0000	1.0000	99.98
2.5	2,007,976		0.0000	1.0000	99.98
3.5	1,998,798		0.0000	1.0000	99.98
4.5	978,189		0.0000	1.0000	99.98
5.5	566,034		0.0000	1.0000	99.98
6.5	540,776	2,524	0.0047	0.9953	99.98
7.5	668,631		0.0000	1.0000	99.52
8.5	661,526		0.0000	1.0000	99.52
9.5	622,592	12,303	0.0198	0.9802	99.52
10.5	529,371	373	0.0007	0.9993	97.55
11.5	209,362	2,752	0.0131	0.9869	97.48
12.5	204,311		0.0000	1.0000	96.20
13.5	220,425	18,073	0.0820	0.9180	96.20
14.5	208,207		0.0000	1.0000	88.31
15.5	208,207		0.0000	1.0000	88.31
16.5	165,317		0.0000	1.0000	88.31
17.5	193,471		0.0000	1.0000	88.31
18.5	210,457	1,510	0.0072	0.9928	88.31
19.5	223,914		0.0000	1.0000	87.68
20.5	223,914	140,772	0.6287	0.3713	87.68
21.5	67,028		0.0000	1.0000	32.56
22.5	73,481		0.0000	1.0000	32.56
23.5	73,481		0.0000	1.0000	32.56
24.5	73,481		0.0000	1.0000	32.56
25.5	44,261		0.0000	1.0000	32.56
26.5	27,275	1,047	0.0384	0.9616	32.56
27.5	11,260		0.0000	1.0000	31.31
28.5	11,260		0.0000	1.0000	31.31
29.5	11,260		0.0000	1.0000	31.31
30.5	11,260		0.0000	1.0000	31.31
31.5	11,260		0.0000	1.0000	31.31
32.5	11,260		0.0000	1.0000	31.31
33.5	11,260		0.0000	1.0000	31.31
34.5	11,260		0.0000	1.0000	31.31
35.5	450		0.0000	1.0000	31.31
36.5	450		0.0000	1.0000	31.31
37.5	450		0.0000	1.0000	31.31
38.5	450		0.0000	1.0000	31.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	450		0.0000	1.0000	31.31
40.5	450		0.0000	1.0000	31.31
41.5	450		0.0000	1.0000	31.31
42.5	450		0.0000	1.0000	31.31
43.5	450		0.0000	1.0000	31.31
44.5	450		0.0000	1.0000	31.31
45.5	450		0.0000	1.0000	31.31
46.5	450		0.0000	1.0000	31.31
47.5					31.31
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	3,802		0.0000		
69.5	3,802		0.0000		
70.5	3,802	283	0.0744		
71.5	3,519		0.0000		
72.5	3,519		0.0000		
73.5	3,519		0.0000		
74.5	3,519		0.0000		
75.5	3,519		0.0000		
76.5	3,519		0.0000		
77.5	3,519		0.0000		
78.5	3,519		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

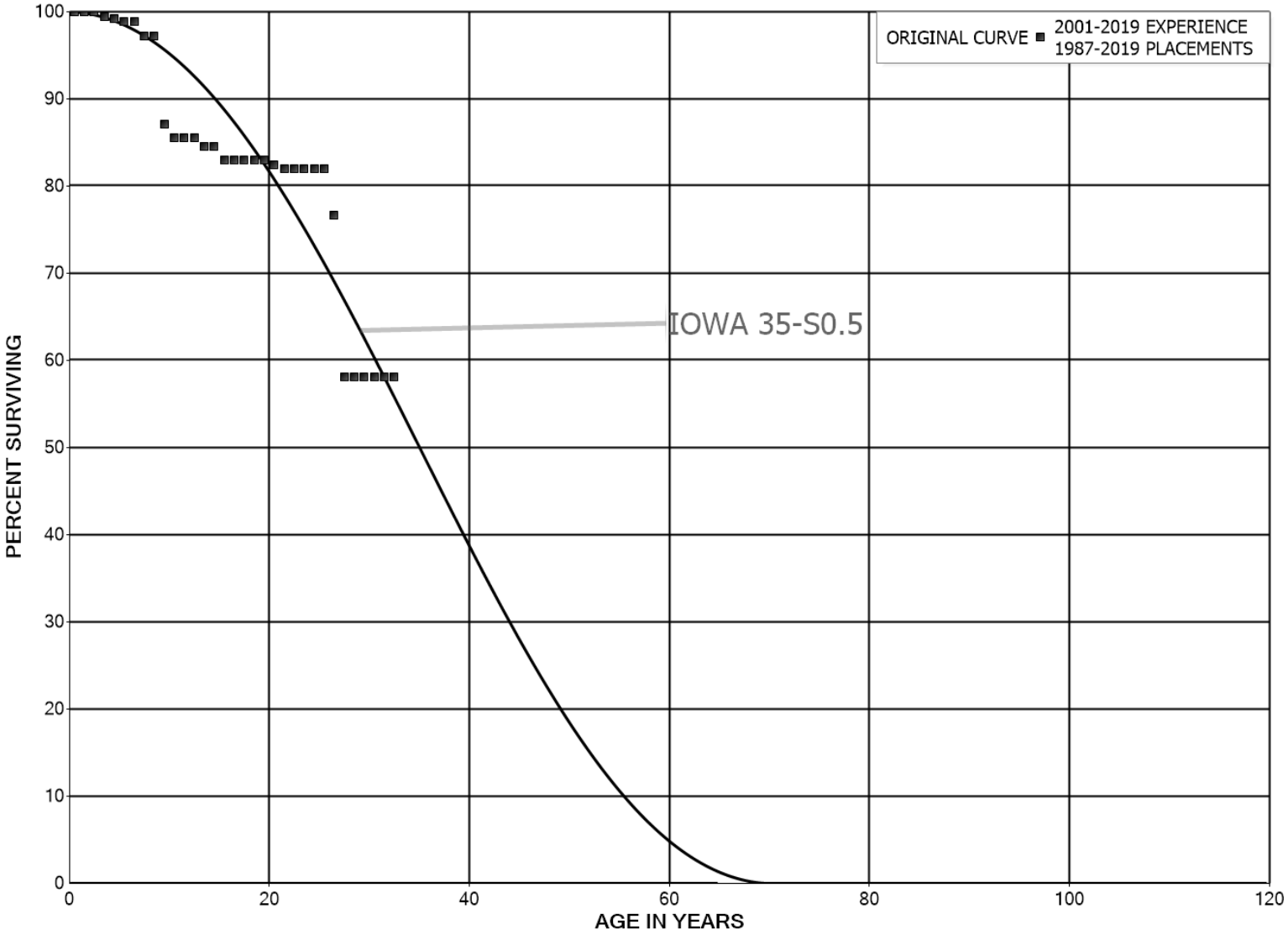
ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,519		0.0000		
80.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 355.00 POWER GENERATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

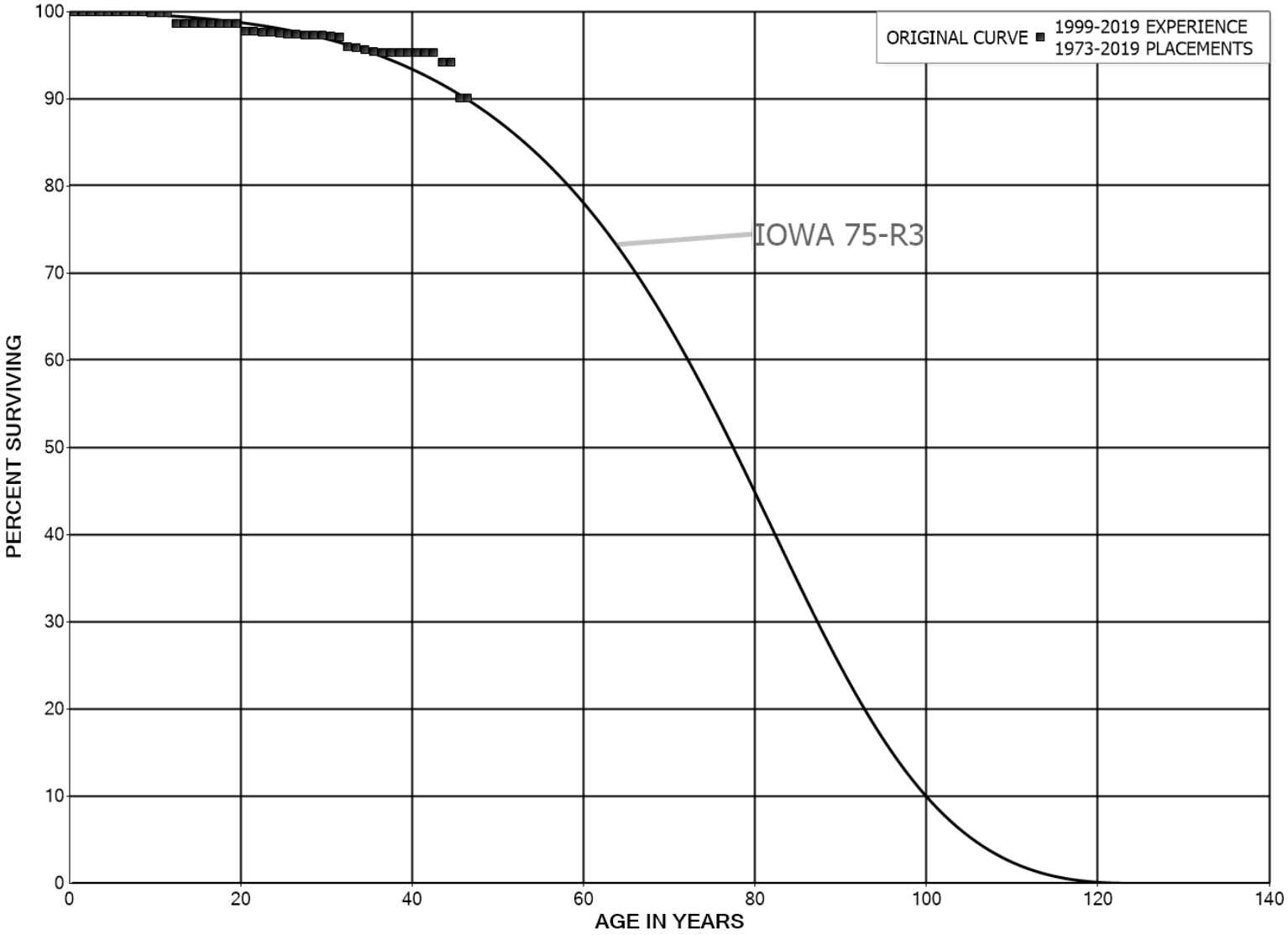
ACCOUNT 355.00 POWER GENERATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,656,122		0.0000	1.0000	100.00
0.5	3,685,338		0.0000	1.0000	100.00
1.5	4,385,880		0.0000	1.0000	100.00
2.5	4,494,639	26,926	0.0060	0.9940	100.00
3.5	4,479,665	10,161	0.0023	0.9977	99.40
4.5	4,398,000	14,523	0.0033	0.9967	99.18
5.5	3,773,674	1,387	0.0004	0.9996	98.85
6.5	3,828,658	61,470	0.0161	0.9839	98.81
7.5	3,336,361		0.0000	1.0000	97.23
8.5	3,321,984	347,576	0.1046	0.8954	97.23
9.5	2,953,727	51,388	0.0174	0.9826	87.05
10.5	328,249		0.0000	1.0000	85.54
11.5	144,528		0.0000	1.0000	85.54
12.5	267,555	3,097	0.0116	0.9884	85.54
13.5	327,093		0.0000	1.0000	84.55
14.5	278,538	5,336	0.0192	0.9808	84.55
15.5	281,064		0.0000	1.0000	82.93
16.5	293,645		0.0000	1.0000	82.93
17.5	241,944		0.0000	1.0000	82.93
18.5	203,466		0.0000	1.0000	82.93
19.5	203,466	1,204	0.0059	0.9941	82.93
20.5	202,262	1,103	0.0055	0.9945	82.44
21.5	432,455		0.0000	1.0000	81.99
22.5	402,008		0.0000	1.0000	81.99
23.5	402,008		0.0000	1.0000	81.99
24.5	402,008		0.0000	1.0000	81.99
25.5	402,978	26,388	0.0655	0.9345	81.99
26.5	174,978	42,310	0.2418	0.7582	76.62
27.5	89,880		0.0000	1.0000	58.09
28.5	68,585		0.0000	1.0000	58.09
29.5	68,585		0.0000	1.0000	58.09
30.5	19,246		0.0000	1.0000	58.09
31.5	19,246		0.0000	1.0000	58.09
32.5					58.09

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,766,704	19	0.0000	1.0000	100.00
0.5	28,215,316	26	0.0000	1.0000	100.00
1.5	35,558,986	33	0.0000	1.0000	100.00
2.5	23,783,577	70	0.0000	1.0000	100.00
3.5	21,373,939	350	0.0000	1.0000	100.00
4.5	18,774,036	315	0.0000	1.0000	100.00
5.5	14,425,014	397	0.0000	1.0000	100.00
6.5	14,188,090	1,611	0.0001	0.9999	99.99
7.5	14,122,868	1,747	0.0001	0.9999	99.98
8.5	13,850,582	16,747	0.0012	0.9988	99.97
9.5	13,465,099	64	0.0000	1.0000	99.85
10.5	13,318,392	82	0.0000	1.0000	99.85
11.5	10,748,868	127,626	0.0119	0.9881	99.85
12.5	9,661,386		0.0000	1.0000	98.66
13.5	7,868,737	3,291	0.0004	0.9996	98.66
14.5	7,779,655	99	0.0000	1.0000	98.62
15.5	5,905,707	9	0.0000	1.0000	98.62
16.5	5,774,986	949	0.0002	0.9998	98.62
17.5	5,344,267	1,253	0.0002	0.9998	98.60
18.5	4,614,847	826	0.0002	0.9998	98.58
19.5	4,197,905	37,017	0.0088	0.9912	98.56
20.5	3,986,776	70	0.0000	1.0000	97.69
21.5	4,475,797	1,897	0.0004	0.9996	97.69
22.5	3,907,599	569	0.0001	0.9999	97.65
23.5	4,900,347	3,932	0.0008	0.9992	97.64
24.5	6,419,851	13,411	0.0021	0.9979	97.56
25.5	6,580,720	788	0.0001	0.9999	97.35
26.5	6,033,834	1,095	0.0002	0.9998	97.34
27.5	6,011,515	2,049	0.0003	0.9997	97.32
28.5	5,991,855	3,135	0.0005	0.9995	97.29
29.5	6,011,945	3,365	0.0006	0.9994	97.24
30.5	5,911,879	4,784	0.0008	0.9992	97.19
31.5	5,517,306	65,876	0.0119	0.9881	97.11
32.5	5,225,480	4,106	0.0008	0.9992	95.95
33.5	5,192,765	13,636	0.0026	0.9974	95.87
34.5	4,869,190	12,733	0.0026	0.9974	95.62
35.5	4,856,457	2,869	0.0006	0.9994	95.37
36.5	4,661,206	15	0.0000	1.0000	95.31
37.5	4,607,713		0.0000	1.0000	95.31
38.5	4,446,768	1,883	0.0004	0.9996	95.31

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

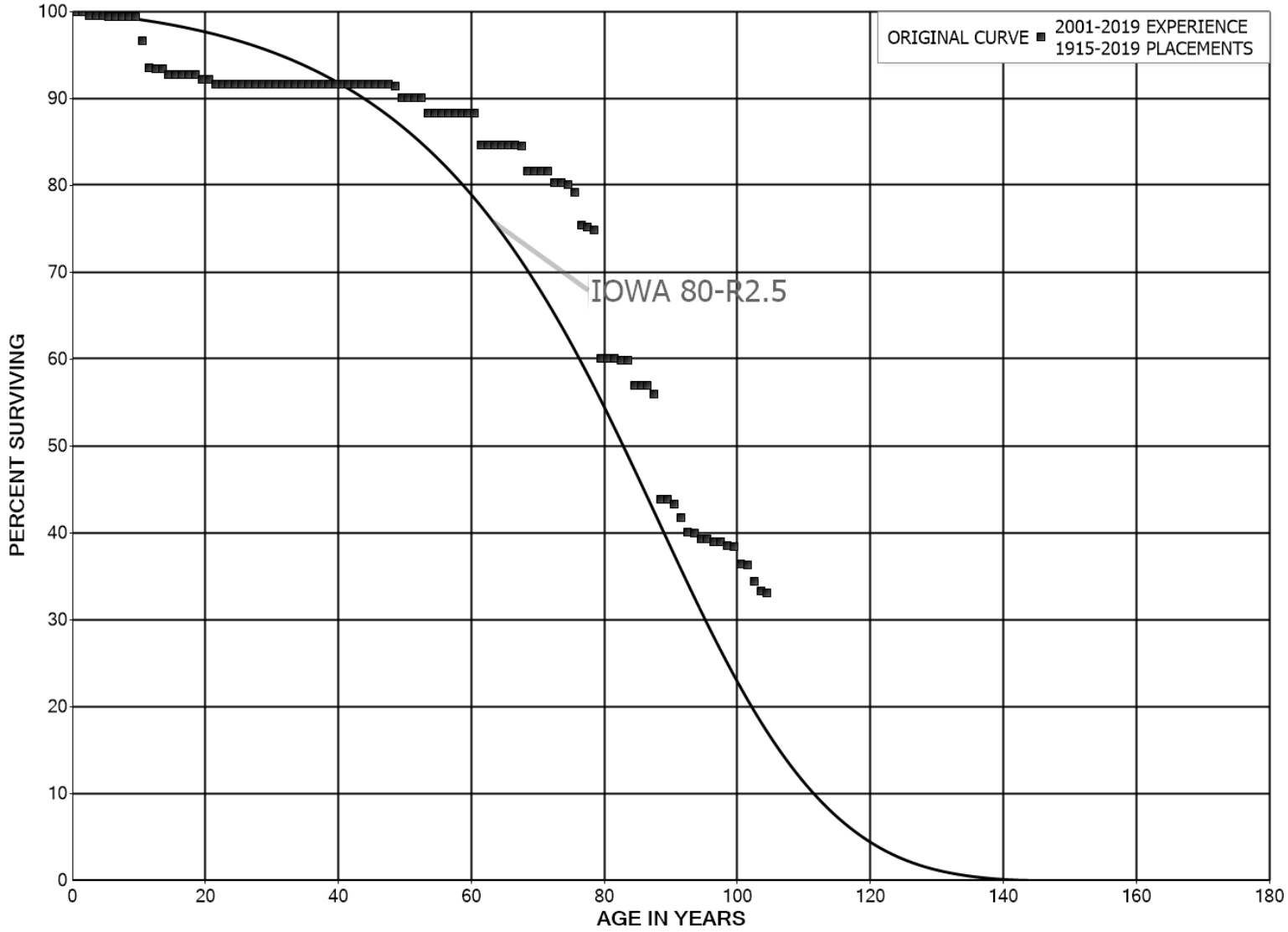
ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,369,779	82	0.0000	1.0000	95.27
40.5	4,295,948	6	0.0000	1.0000	95.27
41.5	4,025,587	0	0.0000	1.0000	95.27
42.5	3,566,737	42,283	0.0119	0.9881	95.27
43.5	2,553,034		0.0000	1.0000	94.14
44.5	1,703,254	73,783	0.0433	0.9567	94.14
45.5	125,695		0.0000	1.0000	90.06
46.5					90.06

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,698,865	1,489	0.0000	1.0000	100.00
0.5	80,968,134	1,744	0.0000	1.0000	100.00
1.5	71,427,735	349,743	0.0049	0.9951	100.00
2.5	61,491,291		0.0000	1.0000	99.51
3.5	47,985,505		0.0000	1.0000	99.51
4.5	43,496,282	26,093	0.0006	0.9994	99.51
5.5	34,622,702	11,064	0.0003	0.9997	99.45
6.5	36,236,717	10,556	0.0003	0.9997	99.42
7.5	44,473,440	0	0.0000	1.0000	99.39
8.5	44,403,805	13,334	0.0003	0.9997	99.39
9.5	42,579,956	1,180,167	0.0277	0.9723	99.36
10.5	27,257,562	886,763	0.0325	0.9675	96.60
11.5	23,041,413	10,064	0.0004	0.9996	93.46
12.5	15,696,984	13,300	0.0008	0.9992	93.42
13.5	13,197,516	82,522	0.0063	0.9937	93.34
14.5	9,898,866	187	0.0000	1.0000	92.76
15.5	8,175,329	367	0.0000	1.0000	92.75
16.5	11,005,722	1,374	0.0001	0.9999	92.75
17.5	22,668,123		0.0000	1.0000	92.74
18.5	22,367,436	144,378	0.0065	0.9935	92.74
19.5	21,841,271		0.0000	1.0000	92.14
20.5	10,429,000	56,430	0.0054	0.9946	92.14
21.5	13,494,984		0.0000	1.0000	91.64
22.5	12,095,717		0.0000	1.0000	91.64
23.5	13,846,891		0.0000	1.0000	91.64
24.5	14,182,481		0.0000	1.0000	91.64
25.5	19,071,002		0.0000	1.0000	91.64
26.5	16,170,692		0.0000	1.0000	91.64
27.5	36,060,280		0.0000	1.0000	91.64
28.5	35,923,542		0.0000	1.0000	91.64
29.5	33,683,971		0.0000	1.0000	91.64
30.5	8,391,683	866	0.0001	0.9999	91.64
31.5	8,167,272	21	0.0000	1.0000	91.63
32.5	8,027,418		0.0000	1.0000	91.63
33.5	7,266,714		0.0000	1.0000	91.63
34.5	5,540,059		0.0000	1.0000	91.63
35.5	3,406,034		0.0000	1.0000	91.63
36.5	3,951,146		0.0000	1.0000	91.63
37.5	4,287,296		0.0000	1.0000	91.63
38.5	4,273,219		0.0000	1.0000	91.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,243,666		0.0000	1.0000	91.63
40.5	41,503,891	5,447	0.0001	0.9999	91.63
41.5	41,043,016	49	0.0000	1.0000	91.62
42.5	41,341,828		0.0000	1.0000	91.62
43.5	20,516,395		0.0000	1.0000	91.62
44.5	17,262,745	4,573	0.0003	0.9997	91.62
45.5	17,447,879		0.0000	1.0000	91.60
46.5	16,922,111	1,617	0.0001	0.9999	91.60
47.5	1,493,981	2,878	0.0019	0.9981	91.59
48.5	1,491,103	21,283	0.0143	0.9857	91.41
49.5	995,707	187	0.0002	0.9998	90.11
50.5	1,249,631		0.0000	1.0000	90.09
51.5	1,214,773		0.0000	1.0000	90.09
52.5	1,253,366	24,618	0.0196	0.9804	90.09
53.5	28,374,663		0.0000	1.0000	88.32
54.5	38,998,170		0.0000	1.0000	88.32
55.5	39,986,553		0.0000	1.0000	88.32
56.5	13,005,874		0.0000	1.0000	88.32
57.5	59,432,346		0.0000	1.0000	88.32
58.5	60,820,282	557	0.0000	1.0000	88.32
59.5	59,761,303	747	0.0000	1.0000	88.32
60.5	2,094,297	87,761	0.0419	0.9581	88.32
61.5	22,663,762	8	0.0000	1.0000	84.62
62.5	21,213,491	61	0.0000	1.0000	84.62
63.5	21,215,934	289	0.0000	1.0000	84.62
64.5	46,353		0.0000	1.0000	84.62
65.5	1,102,303		0.0000	1.0000	84.62
66.5	1,102,303	1,673	0.0015	0.9985	84.62
67.5	1,100,630	37,140	0.0337	0.9663	84.49
68.5	1,259,440		0.0000	1.0000	81.64
69.5	290,689		0.0000	1.0000	81.64
70.5	962,463	168	0.0002	0.9998	81.64
71.5	962,295	15,230	0.0158	0.9842	81.62
72.5	1,042,298	993	0.0010	0.9990	80.33
73.5	946,072	2,053	0.0022	0.9978	80.25
74.5	683,176	7,508	0.0110	0.9890	80.08
75.5	675,668	32,767	0.0485	0.9515	79.20
76.5	642,901	1,310	0.0020	0.9980	75.36
77.5	1,531,686	8,017	0.0052	0.9948	75.20
78.5	1,523,669	299,242	0.1964	0.8036	74.81

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

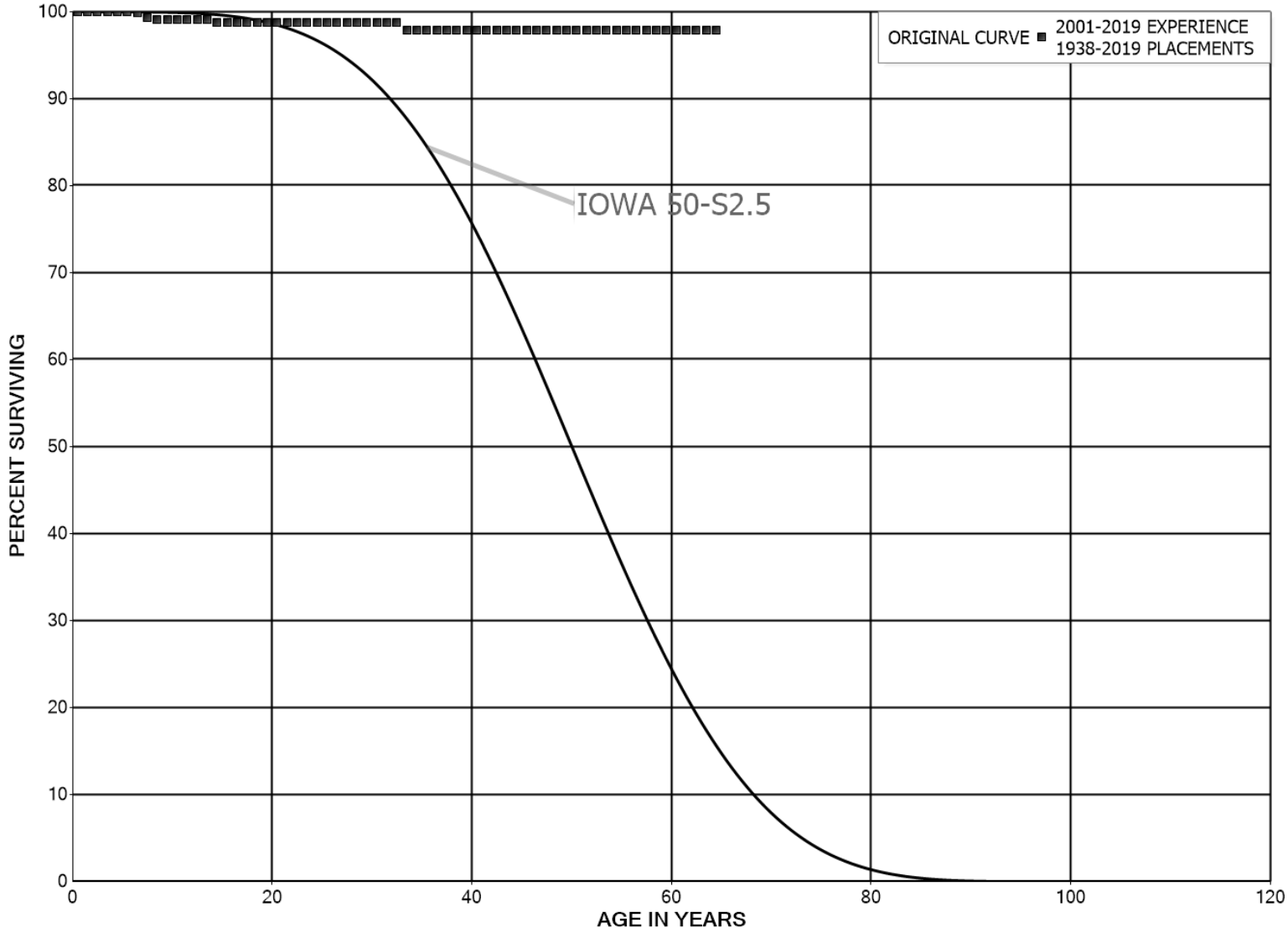
ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,224,427	291	0.0002	0.9998	60.12
80.5	1,522,508		0.0000	1.0000	60.10
81.5	632,413	2,303	0.0036	0.9964	60.10
82.5	648,868		0.0000	1.0000	59.89
83.5	648,868	31,252	0.0482	0.9518	59.89
84.5	601,981	10	0.0000	1.0000	57.00
85.5	722,814		0.0000	1.0000	57.00
86.5	722,814	13,485	0.0187	0.9813	57.00
87.5	709,329	153,014	0.2157	0.7843	55.94
88.5	556,315	264	0.0005	0.9995	43.87
89.5	329,027	4,352	0.0132	0.9868	43.85
90.5	306,175	11,276	0.0368	0.9632	43.27
91.5	294,898	11,132	0.0377	0.9623	41.68
92.5	283,767	1,273	0.0045	0.9955	40.10
93.5	282,494	4,366	0.0155	0.9845	39.92
94.5	278,128	221	0.0008	0.9992	39.31
95.5	277,906	1,967	0.0071	0.9929	39.27
96.5	275,939	42	0.0002	0.9998	39.00
97.5	3,804,626	42,906	0.0113	0.9887	38.99
98.5	3,761,720	15,091	0.0040	0.9960	38.55
99.5	3,616,599	191,754	0.0530	0.9470	38.40
100.5	3,424,846	6,012	0.0018	0.9982	36.36
101.5	96,405	5,167	0.0536	0.9464	36.30
102.5	91,238	2,967	0.0325	0.9675	34.35
103.5	88,271	309	0.0035	0.9965	33.23
104.5					33.12

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 361.20 MANHOLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,379,651		0.0000	1.0000	100.00
0.5	10,176,887		0.0000	1.0000	100.00
1.5	10,661,285	0	0.0000	1.0000	100.00
2.5	11,952,425		0.0000	1.0000	100.00
3.5	12,083,028	911	0.0001	0.9999	100.00
4.5	7,585,455		0.0000	1.0000	99.99
5.5	5,573,639	6,667	0.0012	0.9988	99.99
6.5	4,589,383	27,566	0.0060	0.9940	99.87
7.5	4,569,090	10,961	0.0024	0.9976	99.27
8.5	5,066,097		0.0000	1.0000	99.03
9.5	5,304,644		0.0000	1.0000	99.03
10.5	5,838,060		0.0000	1.0000	99.03
11.5	5,353,439		0.0000	1.0000	99.03
12.5	4,555,554		0.0000	1.0000	99.03
13.5	4,114,028	12,188	0.0030	0.9970	99.03
14.5	2,635,311		0.0000	1.0000	98.74
15.5	2,105,291	0	0.0000	1.0000	98.74
16.5	2,247,105	472	0.0002	0.9998	98.74
17.5	2,934,821		0.0000	1.0000	98.72
18.5	2,849,242		0.0000	1.0000	98.72
19.5	2,782,656		0.0000	1.0000	98.72
20.5	2,425,509	0	0.0000	1.0000	98.72
21.5	1,772,096		0.0000	1.0000	98.72
22.5	970,343		0.0000	1.0000	98.72
23.5	1,299,611		0.0000	1.0000	98.72
24.5	1,741,110		0.0000	1.0000	98.72
25.5	2,636,710		0.0000	1.0000	98.72
26.5	3,361,749		0.0000	1.0000	98.72
27.5	3,450,899		0.0000	1.0000	98.72
28.5	3,240,536		0.0000	1.0000	98.72
29.5	2,574,979		0.0000	1.0000	98.72
30.5	1,538,799		0.0000	1.0000	98.72
31.5	1,635,548		0.0000	1.0000	98.72
32.5	1,551,747	13,277	0.0086	0.9914	98.72
33.5	1,328,056		0.0000	1.0000	97.88
34.5	1,038,030		0.0000	1.0000	97.88
35.5	1,093,592		0.0000	1.0000	97.88
36.5	1,326,879		0.0000	1.0000	97.88
37.5	1,450,927		0.0000	1.0000	97.88
38.5	1,304,196		0.0000	1.0000	97.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	994,944		0.0000	1.0000	97.88
40.5	2,263,935		0.0000	1.0000	97.88
41.5	2,043,826		0.0000	1.0000	97.88
42.5	2,216,232		0.0000	1.0000	97.88
43.5	2,406,018		0.0000	1.0000	97.88
44.5	2,040,304		0.0000	1.0000	97.88
45.5	2,008,665		0.0000	1.0000	97.88
46.5	1,708,150		0.0000	1.0000	97.88
47.5	301,817		0.0000	1.0000	97.88
48.5	301,817		0.0000	1.0000	97.88
49.5	170,327		0.0000	1.0000	97.88
50.5	201,568		0.0000	1.0000	97.88
51.5	166,180		0.0000	1.0000	97.88
52.5	172,781		0.0000	1.0000	97.88
53.5	1,995,623		0.0000	1.0000	97.88
54.5	1,827,036		0.0000	1.0000	97.88
55.5	1,951,871		0.0000	1.0000	97.88
56.5	131,436		0.0000	1.0000	97.88
57.5	10,950,272		0.0000	1.0000	97.88
58.5	10,950,272		0.0000	1.0000	97.88
59.5	10,825,437		0.0000	1.0000	97.88
60.5	89,564		0.0000	1.0000	97.88
61.5	89,564		0.0000	1.0000	97.88
62.5	89,564		0.0000	1.0000	97.88
63.5	89,564		0.0000	1.0000	97.88
64.5					97.88
65.5	100,437		0.0000		
66.5	100,437		0.0000		
67.5	123,426		0.0000		
68.5	167,059	22,989	0.1376		
69.5	43,633		0.0000		
70.5	84,331		0.0000		
71.5	84,331		0.0000		
72.5	90,699		0.0000		
73.5	84,331		0.0000		
74.5	43,633		0.0000		
75.5	43,633		0.0000		
76.5	43,633		0.0000		
77.5	306,691		0.0000		
78.5	306,691		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 361.20 MANHOLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	306,691	1,171	0.0038		
80.5	263,058		0.0000		
81.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 363.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,615,796	0	0.0000	1.0000	100.00
0.5	10,038,138	0	0.0000	1.0000	100.00
1.5	9,510,472	60	0.0000	1.0000	100.00
2.5	8,790,677	5,668	0.0006	0.9994	100.00
3.5	8,679,530	421	0.0000	1.0000	99.93
4.5	7,932,683	12,635	0.0016	0.9984	99.93
5.5	6,966,530	2,890	0.0004	0.9996	99.77
6.5	8,411,000	31,963	0.0038	0.9962	99.73
7.5	8,278,555	65,894	0.0080	0.9920	99.35
8.5	8,313,922	64,649	0.0078	0.9922	98.56
9.5	8,351,147	42,617	0.0051	0.9949	97.79
10.5	6,470,010	87,729	0.0136	0.9864	97.29
11.5	6,246,021	19,892	0.0032	0.9968	95.98
12.5	5,858,877	0	0.0000	1.0000	95.67
13.5	4,698,450	4,942	0.0011	0.9989	95.67
14.5	4,095,435	871	0.0002	0.9998	95.57
15.5	3,284,377		0.0000	1.0000	95.55
16.5	3,511,888	0	0.0000	1.0000	95.55
17.5	3,953,464	0	0.0000	1.0000	95.55
18.5	3,909,166	55	0.0000	1.0000	95.55
19.5	3,630,733		0.0000	1.0000	95.55
20.5	3,925,137		0.0000	1.0000	95.55
21.5	3,646,749		0.0000	1.0000	95.55
22.5	3,395,484	87,997	0.0259	0.9741	95.55
23.5	3,780,922		0.0000	1.0000	93.07
24.5	4,115,954	497	0.0001	0.9999	93.07
25.5	5,003,579		0.0000	1.0000	93.06
26.5	5,176,777		0.0000	1.0000	93.06
27.5	4,635,070		0.0000	1.0000	93.06
28.5	4,421,930	209,578	0.0474	0.9526	93.06
29.5	3,596,999	92,585	0.0257	0.9743	88.65
30.5	2,947,708	80,733	0.0274	0.9726	86.37
31.5	2,783,645	51,927	0.0187	0.9813	84.00
32.5	2,491,265	1,241	0.0005	0.9995	82.43
33.5	2,228,511	4,871	0.0022	0.9978	82.39
34.5	1,965,612	8,461	0.0043	0.9957	82.21
35.5	1,925,423	503	0.0003	0.9997	81.86
36.5	1,973,278	167,021	0.0846	0.9154	81.84
37.5	1,839,375	192	0.0001	0.9999	74.91
38.5	1,657,395		0.0000	1.0000	74.90

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,207,182		0.0000	1.0000	74.90
40.5	1,197,802	385	0.0003	0.9997	74.90
41.5	1,022,673	110,064	0.1076	0.8924	74.88
42.5	886,687		0.0000	1.0000	66.82
43.5	1,408,938		0.0000	1.0000	66.82
44.5	900,914		0.0000	1.0000	66.82
45.5	855,938		0.0000	1.0000	66.82
46.5	736,586		0.0000	1.0000	66.82
47.5	156,414		0.0000	1.0000	66.82
48.5	155,860		0.0000	1.0000	66.82
49.5	82,277		0.0000	1.0000	66.82
50.5	145,022		0.0000	1.0000	66.82
51.5	132,653		0.0000	1.0000	66.82
52.5	134,754	0	0.0000	1.0000	66.82
53.5	137,757		0.0000	1.0000	66.82
54.5	20,119		0.0000	1.0000	66.82
55.5	100,869		0.0000	1.0000	66.82
56.5	100,869		0.0000	1.0000	66.82
57.5	97,866		0.0000	1.0000	66.82
58.5	256,316		0.0000	1.0000	66.82
59.5	180,162	20	0.0001	0.9999	66.82
60.5	228,822		0.0000	1.0000	66.81
61.5	228,822	4,595	0.0201	0.9799	66.81
62.5	50,781		0.0000	1.0000	65.47
63.5	50,781	162	0.0032	0.9968	65.47
64.5					65.26
65.5	60,144		0.0000		
66.5	60,144		0.0000		
67.5	60,144		0.0000		
68.5	70,211		0.0000		
69.5	13,932	819	0.0588		
70.5	36,101		0.0000		
71.5	36,101	4,521	0.1252		
72.5	31,580	1,251	0.0396		
73.5	30,329	442	0.0146		
74.5	6,899	644	0.0933		
75.5	6,255		0.0000		
76.5	6,255		0.0000		
77.5	151,010		0.0000		
78.5	151,010		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

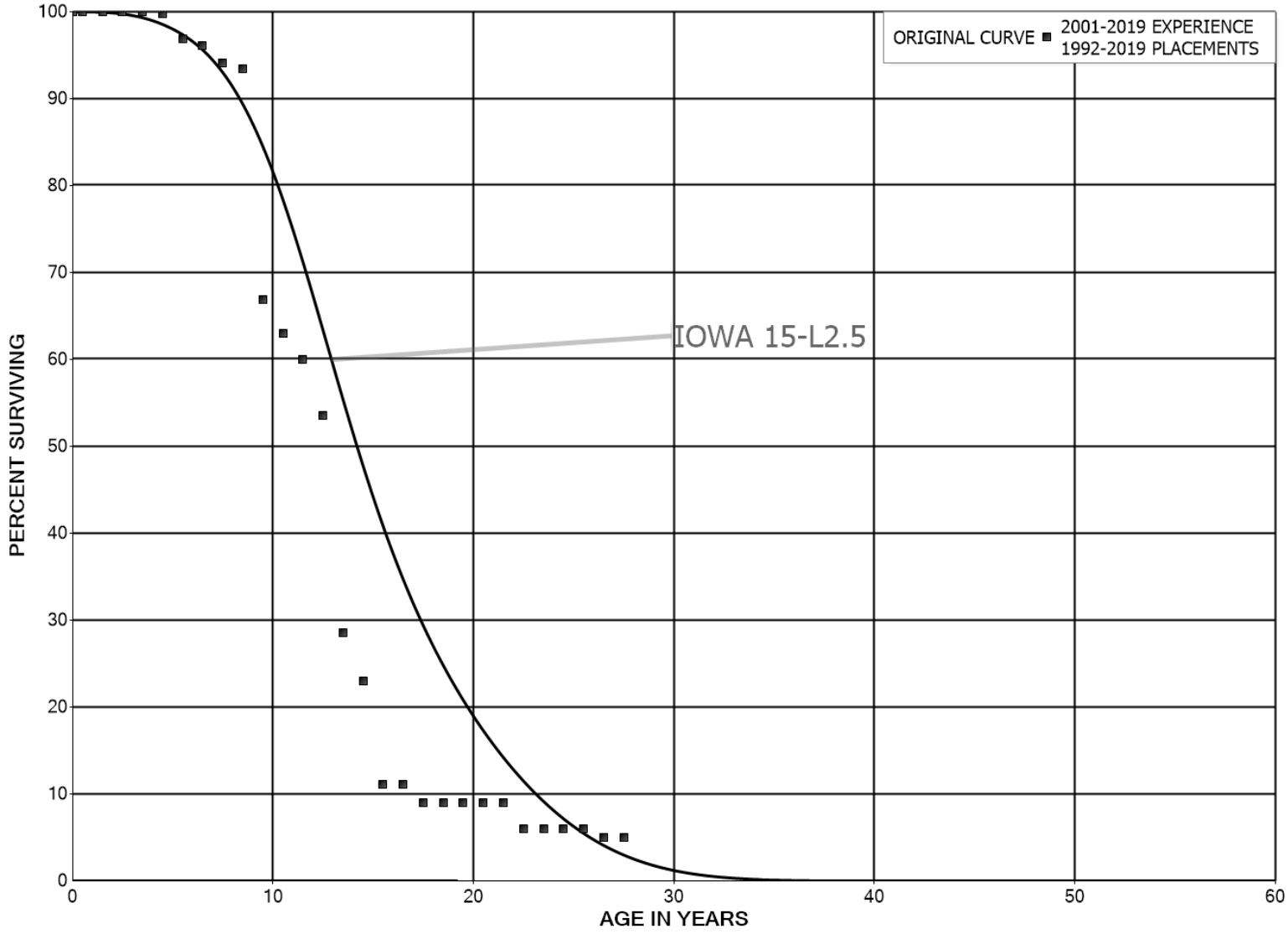
ACCOUNT 363.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	151,010		0.0000		
80.5	144,755	1,628	0.0112		
81.5					
82.5	717		0.0000		
83.5	717		0.0000		
84.5	717		0.0000		
85.5	717		0.0000		
86.5	717		0.0000		
87.5	717		0.0000		
88.5	717		0.0000		
89.5	717		0.0000		
90.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 364.00 FLOW MEASURING DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

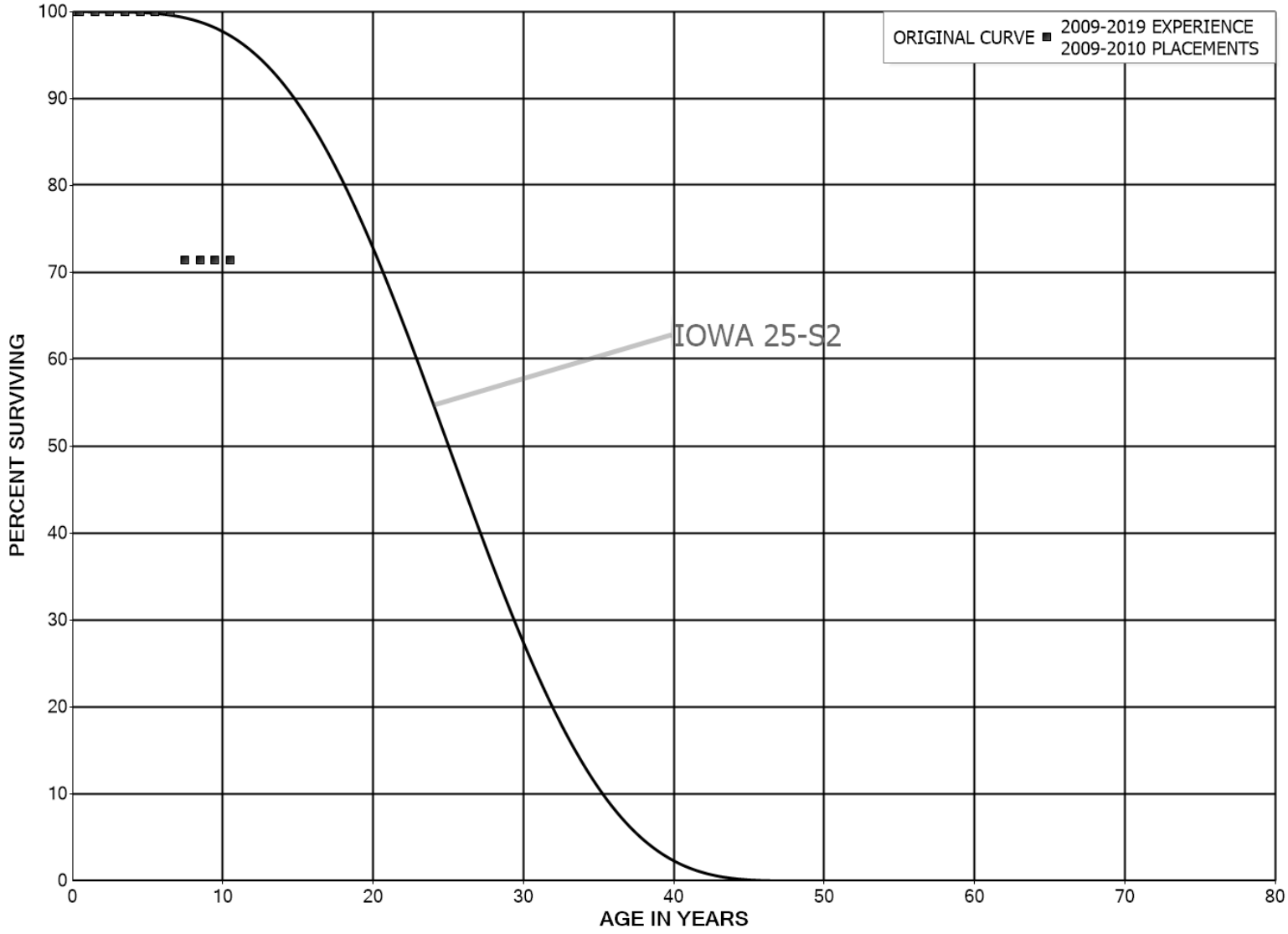
ACCOUNT 364.00 FLOW MEASURING DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,359,184		0.0000	1.0000	100.00
0.5	993,961		0.0000	1.0000	100.00
1.5	1,007,023		0.0000	1.0000	100.00
2.5	1,088,761		0.0000	1.0000	100.00
3.5	829,368	2,564	0.0031	0.9969	100.00
4.5	790,917	22,463	0.0284	0.9716	99.69
5.5	745,466	5,882	0.0079	0.9921	96.86
6.5	575,156	12,254	0.0213	0.9787	96.10
7.5	576,785	4,337	0.0075	0.9925	94.05
8.5	639,652	181,670	0.2840	0.7160	93.34
9.5	332,968	19,182	0.0576	0.9424	66.83
10.5	221,704	10,816	0.0488	0.9512	62.98
11.5	90,287	9,617	0.1065	0.8935	59.91
12.5	71,639	33,466	0.4671	0.5329	53.53
13.5	31,704	6,133	0.1934	0.8066	28.52
14.5	16,849	8,739	0.5187	0.4813	23.00
15.5	16,281		0.0000	1.0000	11.07
16.5	16,281	3,203	0.1967	0.8033	11.07
17.5	13,078		0.0000	1.0000	8.90
18.5	13,078		0.0000	1.0000	8.90
19.5	13,078		0.0000	1.0000	8.90
20.5	13,078		0.0000	1.0000	8.90
21.5	13,078	4,272	0.3266	0.6734	8.90
22.5	8,806		0.0000	1.0000	5.99
23.5	8,806		0.0000	1.0000	5.99
24.5	8,806		0.0000	1.0000	5.99
25.5	8,806	1,522	0.1728	0.8272	5.99
26.5	7,285		0.0000	1.0000	4.95
27.5					4.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

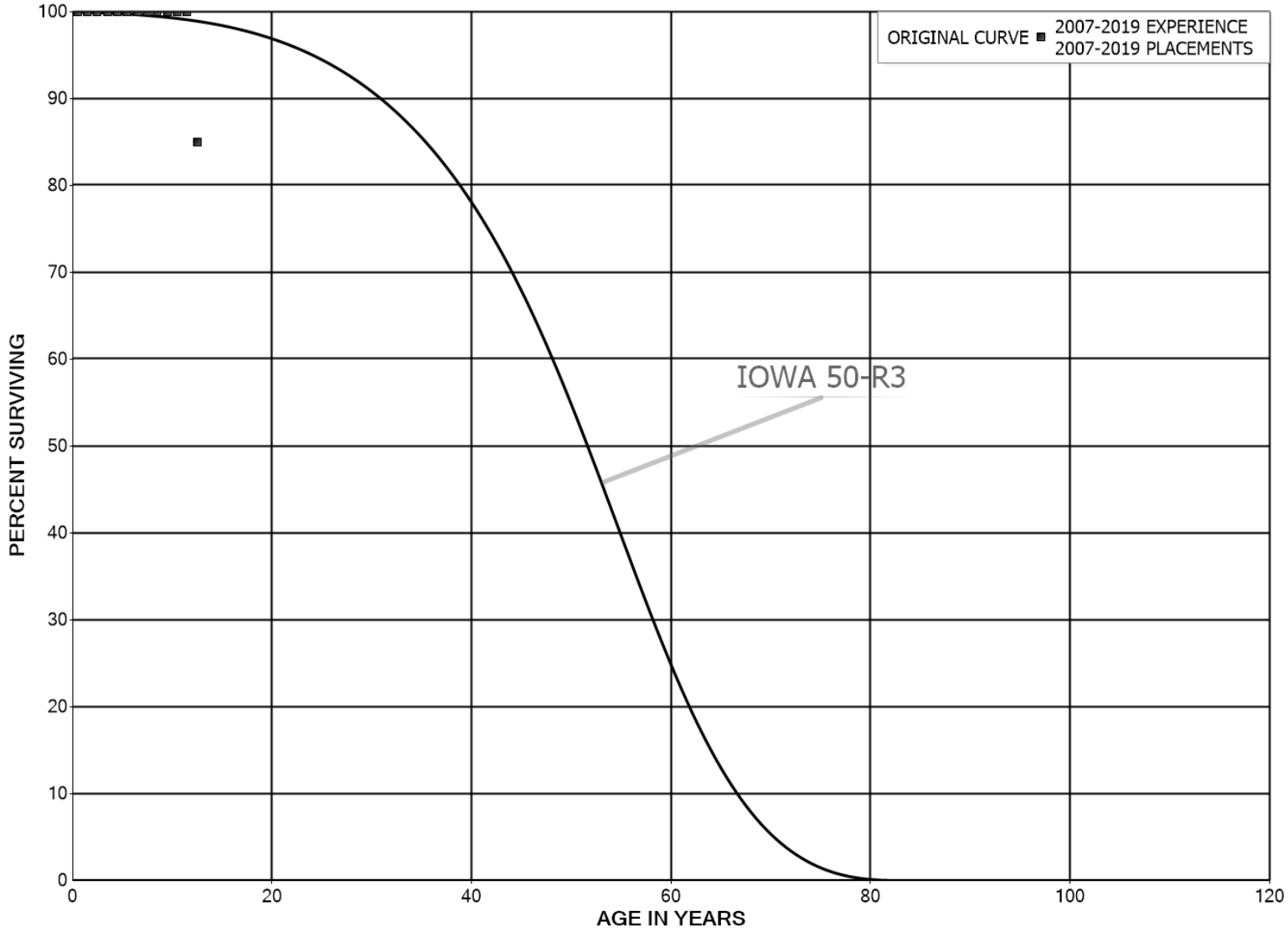
ACCOUNT 365.00 FLOW MEASURING INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,918		0.0000	1.0000	100.00
0.5	20,918		0.0000	1.0000	100.00
1.5	20,918		0.0000	1.0000	100.00
2.5	20,918		0.0000	1.0000	100.00
3.5	20,918		0.0000	1.0000	100.00
4.5	20,918		0.0000	1.0000	100.00
5.5	20,918		0.0000	1.0000	100.00
6.5	20,918	5,980	0.2859	0.7141	100.00
7.5	14,938		0.0000	1.0000	71.41
8.5	14,938		0.0000	1.0000	71.41
9.5	14,938		0.0000	1.0000	71.41
10.5					71.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 370.00 RECEIVING WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

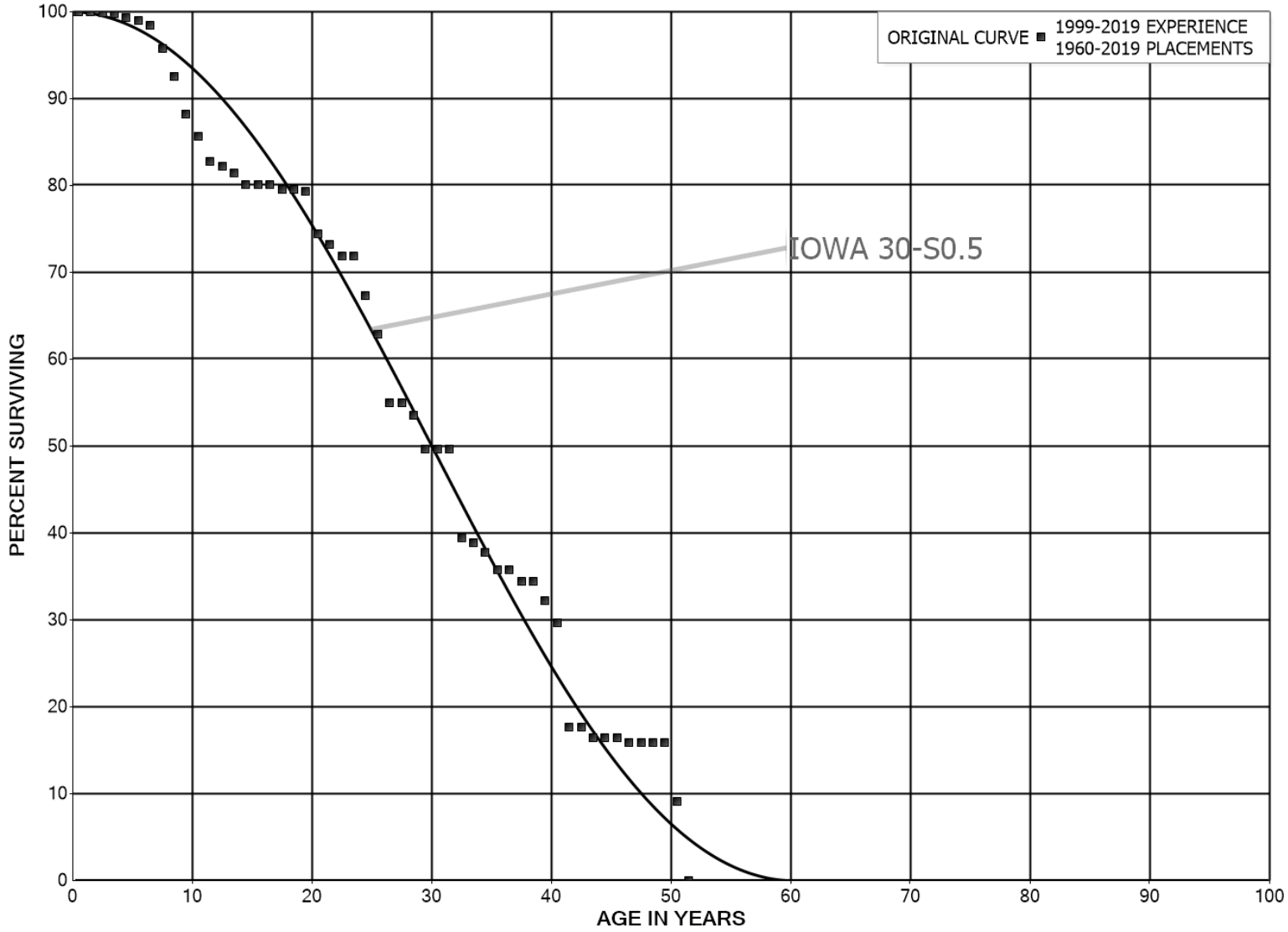
ACCOUNT 370.00 RECEIVING WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	121,180		0.0000	1.0000	100.00
0.5	111,148		0.0000	1.0000	100.00
1.5	111,148		0.0000	1.0000	100.00
2.5	132,949		0.0000	1.0000	100.00
3.5	132,949		0.0000	1.0000	100.00
4.5	132,949		0.0000	1.0000	100.00
5.5	132,949		0.0000	1.0000	100.00
6.5	99,482		0.0000	1.0000	100.00
7.5	99,482		0.0000	1.0000	100.00
8.5	99,482		0.0000	1.0000	100.00
9.5	99,482		0.0000	1.0000	100.00
10.5	7,370		0.0000	1.0000	100.00
11.5	7,370	1,109	0.1505	0.8495	100.00
12.5					84.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 371.00 PUMPING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,928,914		0.0000	1.0000	100.00
0.5	8,653,630	5,419	0.0006	0.9994	100.00
1.5	11,021,964	12,306	0.0011	0.9989	99.94
2.5	10,781,219	12,096	0.0011	0.9989	99.83
3.5	9,453,412	44,345	0.0047	0.9953	99.71
4.5	6,817,321	23,246	0.0034	0.9966	99.25
5.5	5,785,361	27,560	0.0048	0.9952	98.91
6.5	5,413,591	148,677	0.0275	0.9725	98.44
7.5	3,768,518	126,794	0.0336	0.9664	95.73
8.5	3,446,810	160,001	0.0464	0.9536	92.51
9.5	2,549,487	73,710	0.0289	0.9711	88.22
10.5	1,455,129	50,056	0.0344	0.9656	85.67
11.5	1,043,502	7,445	0.0071	0.9929	82.72
12.5	1,137,255	10,025	0.0088	0.9912	82.13
13.5	837,345	14,096	0.0168	0.9832	81.41
14.5	784,395		0.0000	1.0000	80.04
15.5	677,887		0.0000	1.0000	80.04
16.5	534,434	3,610	0.0068	0.9932	80.04
17.5	610,401	101	0.0002	0.9998	79.50
18.5	664,971	1,413	0.0021	0.9979	79.48
19.5	663,558	41,426	0.0624	0.9376	79.31
20.5	588,736	9,514	0.0162	0.9838	74.36
21.5	638,927	11,409	0.0179	0.9821	73.16
22.5	599,786		0.0000	1.0000	71.85
23.5	517,501	33,177	0.0641	0.9359	71.85
24.5	484,324	31,555	0.0652	0.9348	67.25
25.5	497,723	62,415	0.1254	0.8746	62.87
26.5	428,133		0.0000	1.0000	54.98
27.5	312,603	8,673	0.0277	0.9723	54.98
28.5	241,647	17,595	0.0728	0.9272	53.46
29.5	235,281		0.0000	1.0000	49.56
30.5	280,168		0.0000	1.0000	49.56
31.5	280,168	57,666	0.2058	0.7942	49.56
32.5	222,502	2,887	0.0130	0.9870	39.36
33.5	140,599	3,932	0.0280	0.9720	38.85
34.5	136,159	7,170	0.0527	0.9473	37.77
35.5	183,946		0.0000	1.0000	35.78
36.5	183,946	7,008	0.0381	0.9619	35.78
37.5	176,938		0.0000	1.0000	34.41
38.5	127,299	8,408	0.0660	0.9340	34.41

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

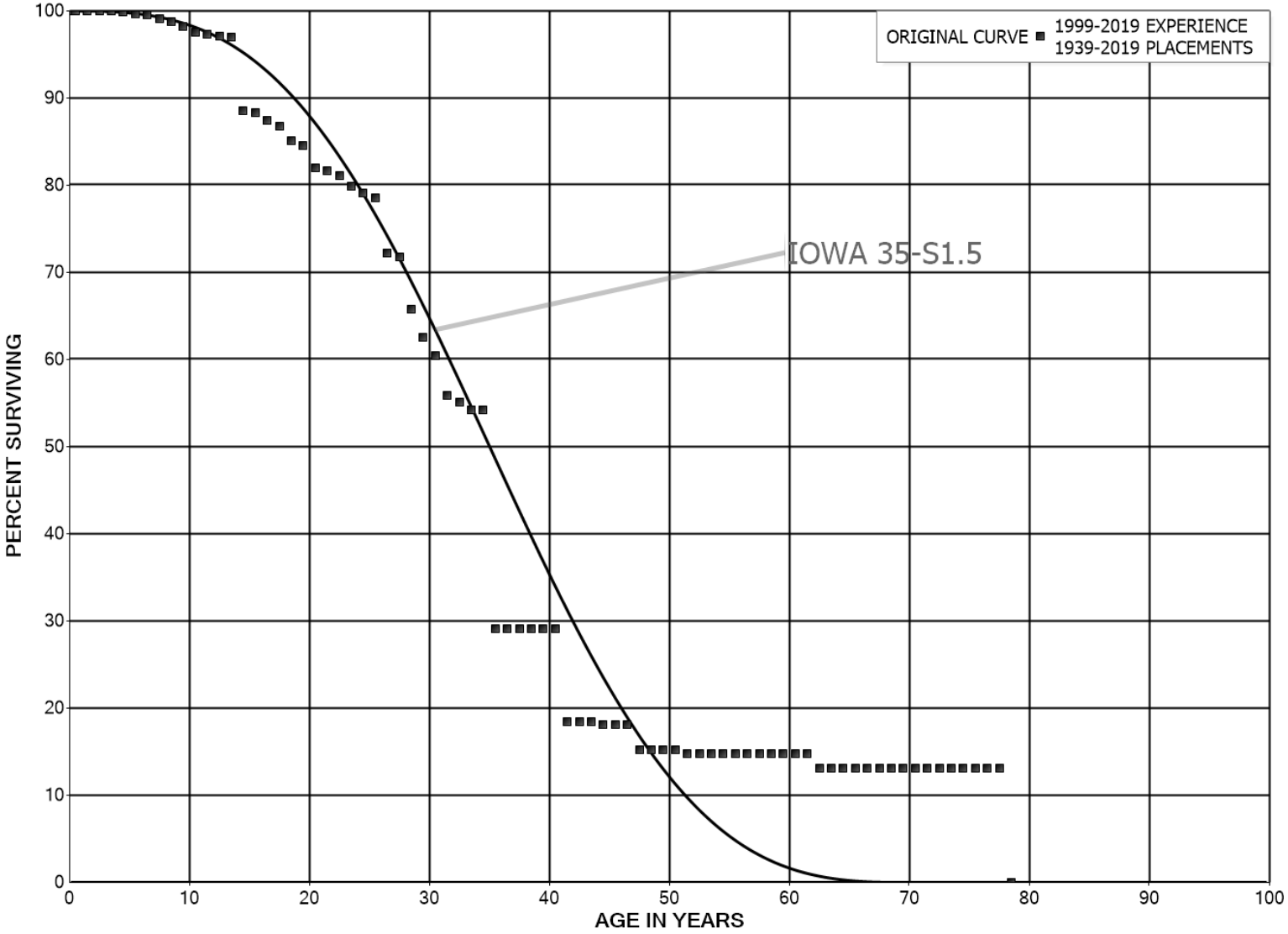
ACCOUNT 371.00 PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	128,004	9,910	0.0774	0.9226	32.14
40.5	140,361	56,891	0.4053	0.5947	29.65
41.5	83,470		0.0000	1.0000	17.63
42.5	83,470	6,122	0.0733	0.9267	17.63
43.5	28,842		0.0000	1.0000	16.34
44.5	28,842		0.0000	1.0000	16.34
45.5	28,842	860	0.0298	0.9702	16.34
46.5	27,983		0.0000	1.0000	15.85
47.5	21,408		0.0000	1.0000	15.85
48.5	5,141		0.0000	1.0000	15.85
49.5	5,141	2,187	0.4255	0.5745	15.85
50.5	2,953	2,953	1.0000		9.11
51.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 380.00 TREATMENT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,484,979		0.0000	1.0000	100.00
0.5	52,338,297		0.0000	1.0000	100.00
1.5	64,377,580	1,853	0.0000	1.0000	100.00
2.5	61,280,085	2,456	0.0000	1.0000	100.00
3.5	56,645,719	97,216	0.0017	0.9983	99.99
4.5	44,542,853	95,360	0.0021	0.9979	99.82
5.5	39,192,994	29,279	0.0007	0.9993	99.61
6.5	37,993,990	195,343	0.0051	0.9949	99.53
7.5	37,038,634	104,008	0.0028	0.9972	99.02
8.5	38,046,057	237,211	0.0062	0.9938	98.74
9.5	28,856,102	179,693	0.0062	0.9938	98.13
10.5	11,015,164	26,343	0.0024	0.9976	97.52
11.5	15,100,040	30,352	0.0020	0.9980	97.28
12.5	16,280,292	28,816	0.0018	0.9982	97.09
13.5	16,807,417	1,468,058	0.0873	0.9127	96.92
14.5	14,676,816	22,218	0.0015	0.9985	88.45
15.5	11,808,330	121,942	0.0103	0.9897	88.32
16.5	11,627,778	92,492	0.0080	0.9920	87.41
17.5	12,550,432	231,211	0.0184	0.9816	86.71
18.5	10,724,551	78,054	0.0073	0.9927	85.11
19.5	10,812,422	322,982	0.0299	0.9701	84.49
20.5	9,468,414	37,906	0.0040	0.9960	81.97
21.5	9,609,732	62,020	0.0065	0.9935	81.64
22.5	9,543,450	153,592	0.0161	0.9839	81.11
23.5	9,334,263	87,607	0.0094	0.9906	79.81
24.5	9,070,811	59,133	0.0065	0.9935	79.06
25.5	8,792,217	707,485	0.0805	0.9195	78.54
26.5	4,703,706	32,521	0.0069	0.9931	72.22
27.5	4,778,474	397,707	0.0832	0.9168	71.72
28.5	6,059,797	298,086	0.0492	0.9508	65.75
29.5	6,184,153	215,062	0.0348	0.9652	62.52
30.5	5,152,304	387,965	0.0753	0.9247	60.35
31.5	5,356,247	72,674	0.0136	0.9864	55.80
32.5	3,421,800	52,448	0.0153	0.9847	55.05
33.5	2,753,091		0.0000	1.0000	54.20
34.5	2,272,767	1,055,181	0.4643	0.5357	54.20
35.5	635,826		0.0000	1.0000	29.04
36.5	779,480		0.0000	1.0000	29.04
37.5	801,627		0.0000	1.0000	29.04
38.5	778,140		0.0000	1.0000	29.04

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

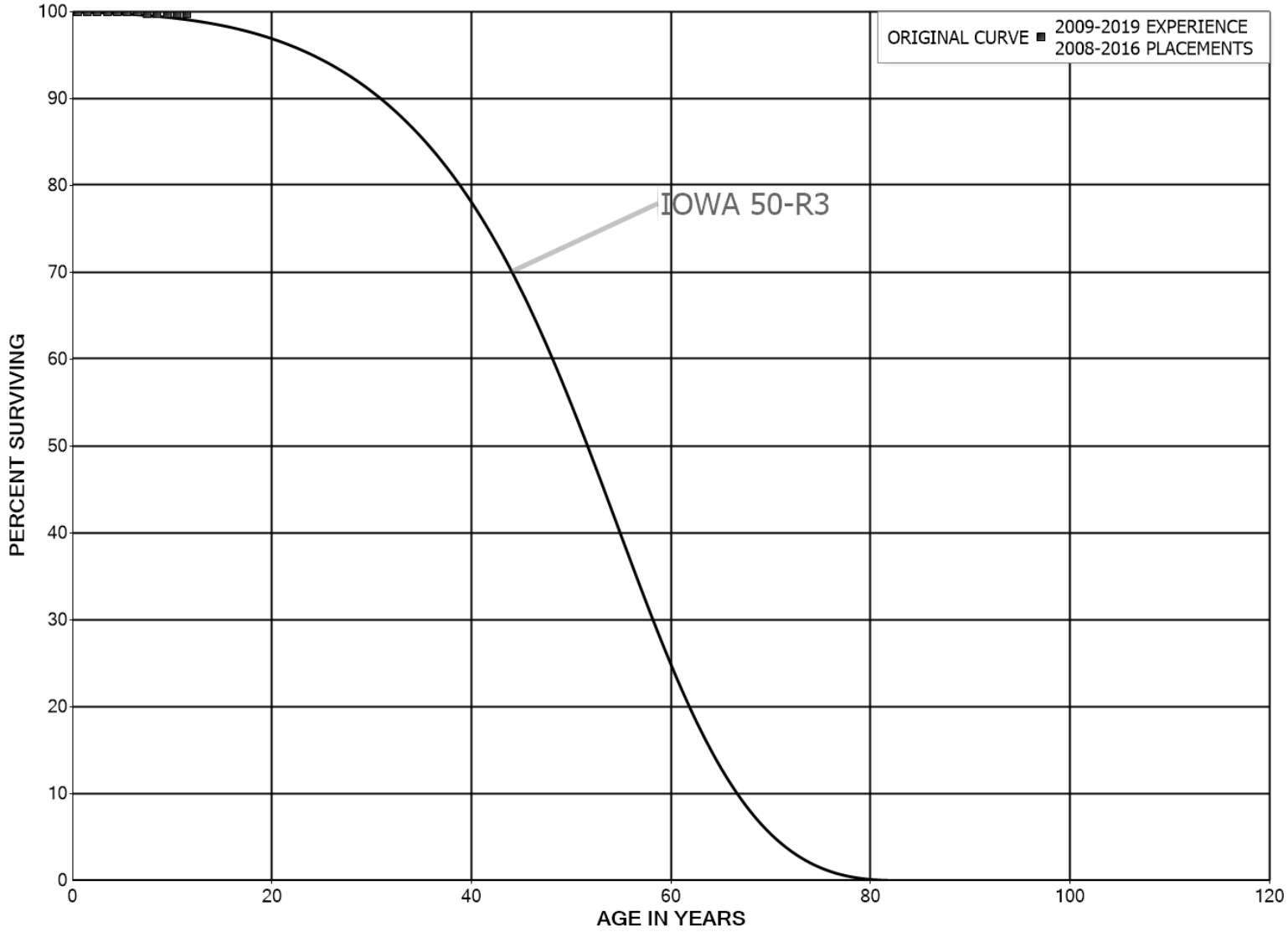
ACCOUNT 380.00 TREATMENT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	778,140	411	0.0005	0.9995	29.04
40.5	777,730	285,407	0.3670	0.6330	29.02
41.5	15,823,498		0.0000	1.0000	18.37
42.5	15,823,498		0.0000	1.0000	18.37
43.5	15,823,498	268,317	0.0170	0.9830	18.37
44.5	515,644		0.0000	1.0000	18.06
45.5	515,644		0.0000	1.0000	18.06
46.5	371,038	60,316	0.1626	0.8374	18.06
47.5	288,575		0.0000	1.0000	15.12
48.5	288,575		0.0000	1.0000	15.12
49.5	288,575		0.0000	1.0000	15.12
50.5	288,575	6,818	0.0236	0.9764	15.12
51.5	281,757	315	0.0011	0.9989	14.77
52.5	107,182		0.0000	1.0000	14.75
53.5	107,182	462	0.0043	0.9957	14.75
54.5	23,321		0.0000	1.0000	14.69
55.5	23,321		0.0000	1.0000	14.69
56.5	298,010		0.0000	1.0000	14.69
57.5	298,010		0.0000	1.0000	14.69
58.5	298,010		0.0000	1.0000	14.69
59.5	25,215		0.0000	1.0000	14.69
60.5	25,215		0.0000	1.0000	14.69
61.5	25,215	2,761	0.1095	0.8905	14.69
62.5	1,894		0.0000	1.0000	13.08
63.5	1,894		0.0000	1.0000	13.08
64.5	1,894		0.0000	1.0000	13.08
65.5	1,894		0.0000	1.0000	13.08
66.5	1,894		0.0000	1.0000	13.08
67.5	1,894		0.0000	1.0000	13.08
68.5	1,894		0.0000	1.0000	13.08
69.5	1,894		0.0000	1.0000	13.08
70.5	1,894		0.0000	1.0000	13.08
71.5	1,894		0.0000	1.0000	13.08
72.5	1,894		0.0000	1.0000	13.08
73.5	1,894		0.0000	1.0000	13.08
74.5	1,894		0.0000	1.0000	13.08
75.5	1,894		0.0000	1.0000	13.08
76.5	1,894		0.0000	1.0000	13.08
77.5	1,894	1,894	1.0000		13.08
78.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 381.00 PLANT SEWERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

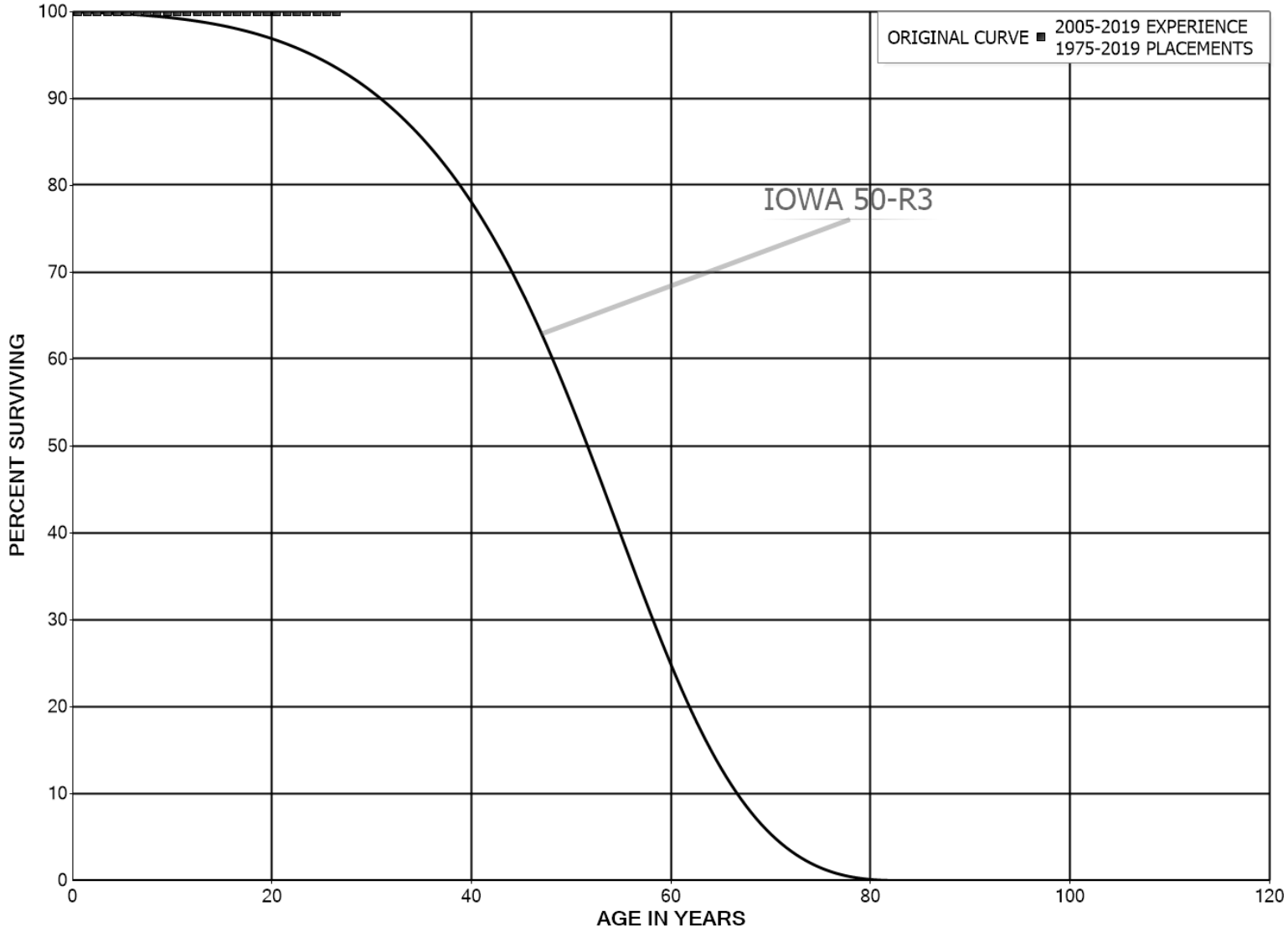
ACCOUNT 381.00 PLANT SEWERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,524,134		0.0000	1.0000	100.00
0.5	6,227,961		0.0000	1.0000	100.00
1.5	6,227,961		0.0000	1.0000	100.00
2.5	6,227,961		0.0000	1.0000	100.00
3.5	6,182,721		0.0000	1.0000	100.00
4.5	6,175,263		0.0000	1.0000	100.00
5.5	5,940,945		0.0000	1.0000	100.00
6.5	5,940,945	13,300	0.0022	0.9978	100.00
7.5	5,925,961	2,120	0.0004	0.9996	99.78
8.5	5,917,243		0.0000	1.0000	99.74
9.5	4,729,279		0.0000	1.0000	99.74
10.5	294,412		0.0000	1.0000	99.74
11.5					99.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 382.00 OUTFALL SEWER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,700,716		0.0000	1.0000	100.00
0.5	1,605,061		0.0000	1.0000	100.00
1.5	360,675		0.0000	1.0000	100.00
2.5	355,425		0.0000	1.0000	100.00
3.5	355,425		0.0000	1.0000	100.00
4.5	355,425		0.0000	1.0000	100.00
5.5	255,003		0.0000	1.0000	100.00
6.5	264,243		0.0000	1.0000	100.00
7.5	265,939		0.0000	1.0000	100.00
8.5	265,939		0.0000	1.0000	100.00
9.5	238,111		0.0000	1.0000	100.00
10.5	212,060		0.0000	1.0000	100.00
11.5	244,789	6	0.0000	1.0000	100.00
12.5	244,783		0.0000	1.0000	100.00
13.5	43,666		0.0000	1.0000	100.00
14.5	34,425		0.0000	1.0000	100.00
15.5	32,729		0.0000	1.0000	100.00
16.5	32,729		0.0000	1.0000	100.00
17.5	32,729		0.0000	1.0000	100.00
18.5	32,729		0.0000	1.0000	100.00
19.5	32,729		0.0000	1.0000	100.00
20.5	32,729		0.0000	1.0000	100.00
21.5	202,476		0.0000	1.0000	100.00
22.5	202,476		0.0000	1.0000	100.00
23.5	202,476		0.0000	1.0000	100.00
24.5	202,476		0.0000	1.0000	100.00
25.5	202,476		0.0000	1.0000	100.00
26.5					100.00
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	4,984		0.0000		
37.5	4,984		0.0000		
38.5	4,984		0.0000		

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

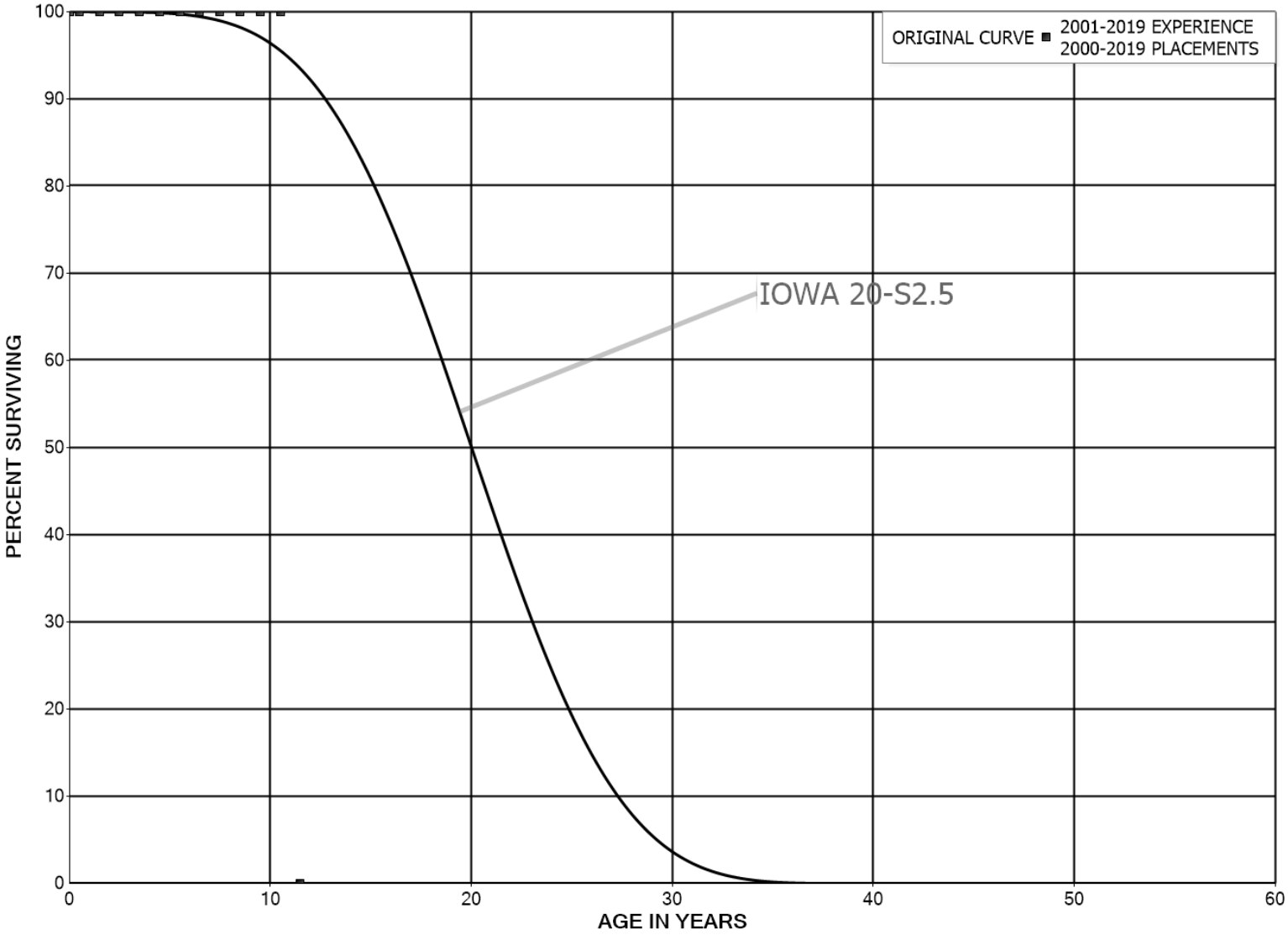
ACCOUNT 382.00 OUTFALL SEWER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1975-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,984		0.0000		
40.5	4,984		0.0000		
41.5	4,984		0.0000		
42.5	4,984		0.0000		
43.5	4,984		0.0000		
44.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

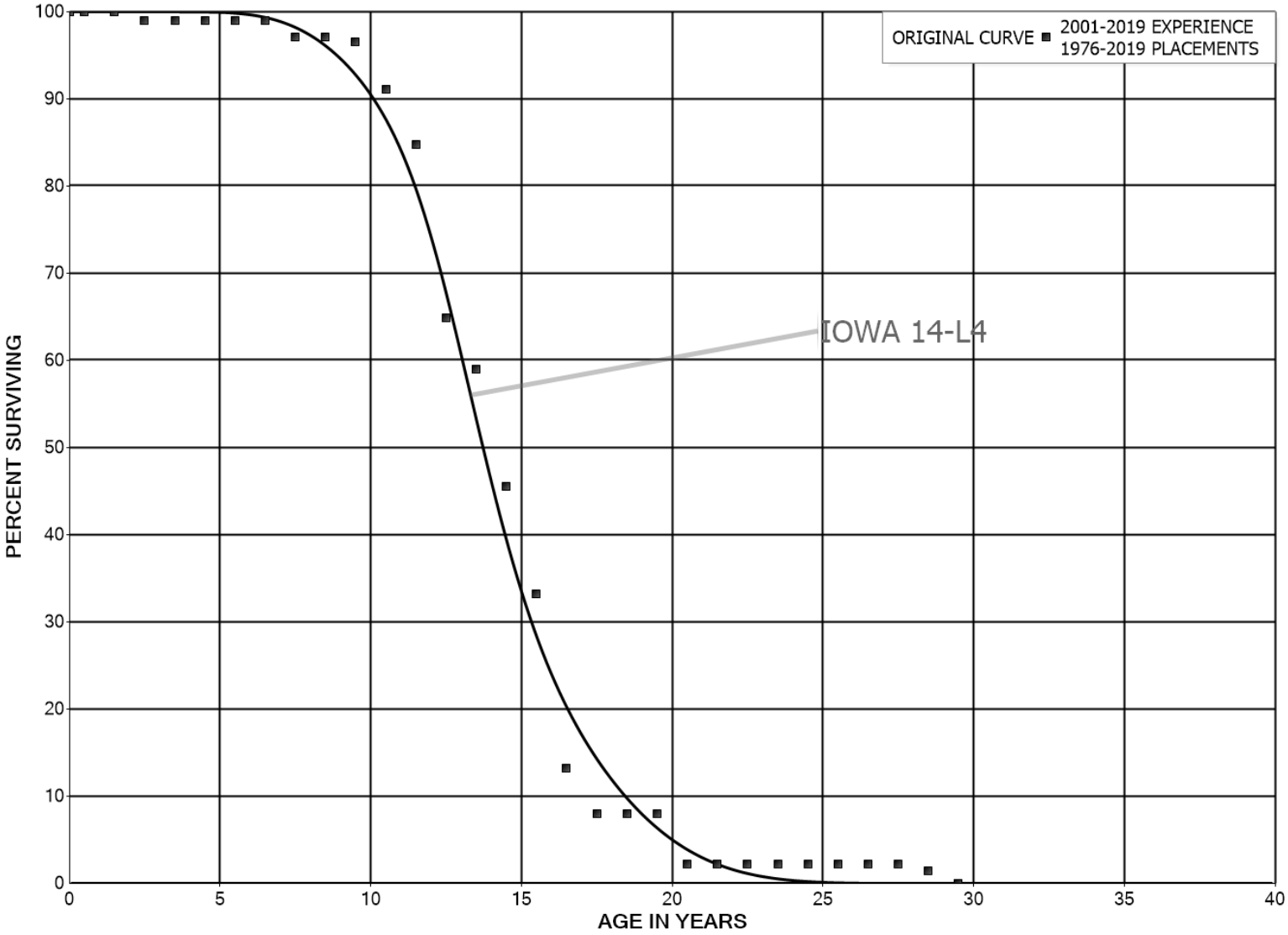
ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	737,756		0.0000	1.0000	100.00
0.5	437,340		0.0000	1.0000	100.00
1.5	405,165		0.0000	1.0000	100.00
2.5	4,547,918		0.0000	1.0000	100.00
3.5	4,547,918		0.0000	1.0000	100.00
4.5	4,547,918	2,997	0.0007	0.9993	100.00
5.5	4,544,921		0.0000	1.0000	99.93
6.5	393,353		0.0000	1.0000	99.93
7.5	393,353		0.0000	1.0000	99.93
8.5	281,642		0.0000	1.0000	99.93
9.5	8,492		0.0000	1.0000	99.93
10.5	8,492	8,492	1.0000		99.93
11.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

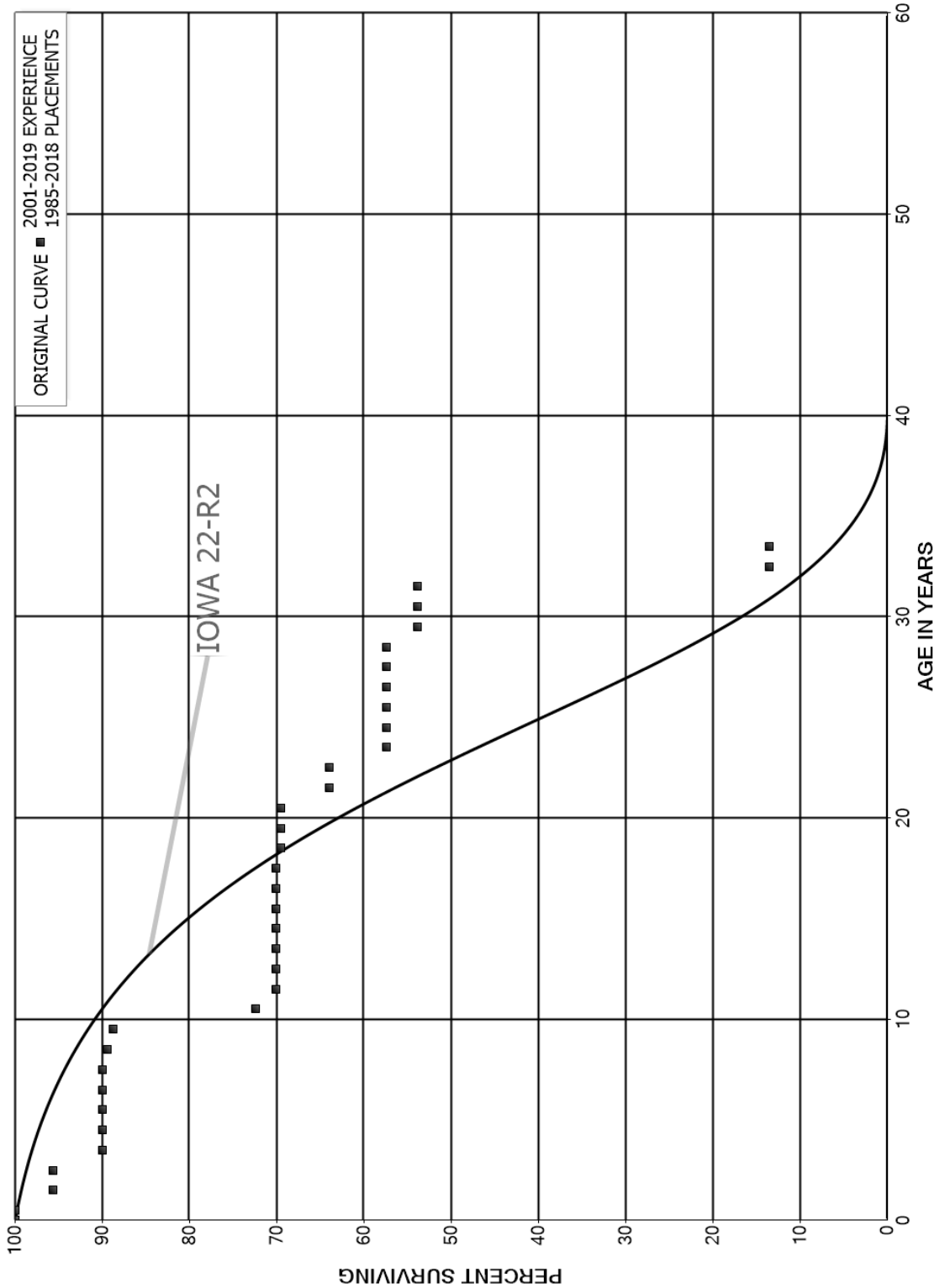
ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,168,919		0.0000	1.0000	100.00
0.5	3,692,372		0.0000	1.0000	100.00
1.5	1,458,511	14,523	0.0100	0.9900	100.00
2.5	2,332,879		0.0000	1.0000	99.00
3.5	2,514,168		0.0000	1.0000	99.00
4.5	1,930,107		0.0000	1.0000	99.00
5.5	1,664,209		0.0000	1.0000	99.00
6.5	1,677,203	32,676	0.0195	0.9805	99.00
7.5	1,535,566		0.0000	1.0000	97.08
8.5	1,373,777	8,793	0.0064	0.9936	97.08
9.5	1,545,830	87,008	0.0563	0.9437	96.45
10.5	879,899	61,030	0.0694	0.9306	91.03
11.5	743,329	174,600	0.2349	0.7651	84.71
12.5	440,822	40,215	0.0912	0.9088	64.81
13.5	348,542	79,500	0.2281	0.7719	58.90
14.5	276,542	75,000	0.2712	0.7288	45.47
15.5	195,354	117,872	0.6034	0.3966	33.14
16.5	51,900	20,700	0.3988	0.6012	13.14
17.5	31,200		0.0000	1.0000	7.90
18.5	32,855		0.0000	1.0000	7.90
19.5	32,855	23,700	0.7214	0.2786	7.90
20.5	9,155		0.0000	1.0000	2.20
21.5	9,155		0.0000	1.0000	2.20
22.5	9,155		0.0000	1.0000	2.20
23.5	9,155		0.0000	1.0000	2.20
24.5	14,155		0.0000	1.0000	2.20
25.5	14,155		0.0000	1.0000	2.20
26.5	14,155		0.0000	1.0000	2.20
27.5	14,155	5,000	0.3532	0.6468	2.20
28.5	9,155	9,155	1.0000		1.42
29.5					

PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS
ACCOUNT 395.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PENNSYLVANIA-AMERICAN WATER COMPANY
ALL WASTEWATER OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,967		0.0000	1.0000	100.00
0.5	192,967	8,551	0.0443	0.9557	100.00
1.5	127,706		0.0000	1.0000	95.57
2.5	255,380	14,864	0.0582	0.9418	95.57
3.5	324,176		0.0000	1.0000	90.01
4.5	885,603		0.0000	1.0000	90.01
5.5	967,489		0.0000	1.0000	90.01
6.5	1,410,131		0.0000	1.0000	90.01
7.5	1,250,710	8,033	0.0064	0.9936	90.01
8.5	871,073	6,988	0.0080	0.9920	89.43
9.5	536,633	98,717	0.1840	0.8160	88.71
10.5	191,853	6,125	0.0319	0.9681	72.39
11.5	137,458		0.0000	1.0000	70.08
12.5	190,308		0.0000	1.0000	70.08
13.5	169,091		0.0000	1.0000	70.08
14.5	169,091		0.0000	1.0000	70.08
15.5	169,587		0.0000	1.0000	70.08
16.5	190,470		0.0000	1.0000	70.08
17.5	117,685	875	0.0074	0.9926	70.08
18.5	116,810		0.0000	1.0000	69.56
19.5	116,810		0.0000	1.0000	69.56
20.5	124,335	9,999	0.0804	0.9196	69.56
21.5	124,336		0.0000	1.0000	63.97
22.5	124,336	12,782	0.1028	0.8972	63.97
23.5	111,554		0.0000	1.0000	57.39
24.5	111,554		0.0000	1.0000	57.39
25.5	111,554		0.0000	1.0000	57.39
26.5	18,021		0.0000	1.0000	57.39
27.5	8,021		0.0000	1.0000	57.39
28.5	8,021	496	0.0618	0.9382	57.39
29.5	30,053		0.0000	1.0000	53.84
30.5	30,053		0.0000	1.0000	53.84
31.5	30,053	22,528	0.7496	0.2504	53.84
32.5	7,525		0.0000	1.0000	13.48
33.5					13.48

PART VII. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1950	1,580,813	10,525	1,570,288	1,570,288	5.9
1959	208,291	2,061	206,230	1,776,518	6.7
1972	250,497	2,926	247,571	2,024,089	7.6
1989	5,537	5,537		2,024,089	7.6
1990	1,425	16	1,409	2,025,498	7.6
1992	1,242,833	10,691	1,232,142	3,257,640	12.3
1996	7,328	174	7,154	3,264,794	12.3
1998	5,843,075	20,415	5,822,660	9,087,454	34.3
2004	217,164	1,869	215,295	9,302,749	35.1
2007	270	6-	276	9,303,025	35.1
2008	14,835	2,168-	17,003	9,320,028	35.1
2009	100	2-	102	9,320,130	35.1
2010	1,296	24-	1,320	9,321,450	35.1
2012	1,534	172-	1,706	9,323,156	35.1
2013	533,155	4,263-	537,418	9,860,574	37.2
2014	345,785	2,097	343,688	10,204,262	38.5
2015	2,998,088	3,942	2,994,146	13,198,408	49.8
2016	1,268,287	2,046	1,266,241	14,464,649	54.5
2017	452,920	1,671	451,249	14,915,898	56.2
2018	672,200	825	671,375	15,587,273	58.8
2019	286,347	1,354	284,993	15,872,266	59.8
2020	322,834	659	322,175	16,194,441	61.0
2021	161,283	119	161,164	16,355,605	61.7
2022	9,638,819	42,779	9,596,040	25,951,645	97.8
2023	428,948	174	428,774	26,380,419	99.4
2026	146,399	130	146,269	26,526,688	100.0
SUBTOTAL	26,630,063	103,375	26,526,688		
NONDEPRECIABLE	633,483		633,483		
TOTAL	27,263,546	103,375	27,160,171		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1998	179,114.78	109,332	682	178,433	17.87	9,985
2015	20,723.35	5,539	35	20,688	30.15	686
2026	4,999.50	33		5,000	37.77	132
	204,837.63	114,904	717	204,121		10,803

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 5.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2022	6,131,131.15	652,352	27,869	6,103,262	33.59	181,699
	6,131,131.15	652,352	27,869	6,103,262		181,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.96

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	166,934.69	136,452	1,216	165,719	14.97	11,070
1972	189,956.32	139,504	1,243	188,713	19.53	9,663
1992	711,430.30	401,531	3,577	707,853	26.24	26,976
2015	420,063.69	106,276	946	419,118	32.48	12,904
2016	12,643.06	2,958	26	12,617	32.74	385
2017	6,064.56	1,299	12	6,053	33.02	183
2019	23,691.33	4,113	37	23,654	33.32	710
2020	30,932.25	4,714	42	30,890	33.37	926
	1,561,716.20	796,847	7,099	1,554,617		62,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 4.02

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1992	41,830.74	32,001	101	41,730	10.44	3,997
2026	3,000.00	27		3,000	27.22	110
	44,830.74	32,028	101	44,730		4,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 9.16

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2022	126,050.56	18,958	901	125,150	22.60	5,538
	126,050.56	18,958	901	125,150		5,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 4.39

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2022	286,282.87	17,521	651	285,632	61.36	4,655
2026	2,999.32	12		2,999	62.64	48
	289,282.19	17,533	651	288,631		4,703

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.4 1.63

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1950	1,372,465.48	1,095,227	10,198	1,362,267	19.24	70,804
1998	5,642,424.03	2,117,037	19,712	5,622,712	46.63	120,581
2015	2,275,826.00	365,498	3,403	2,272,423	57.49	39,527
2016	1,187,359.26	174,542	1,625	1,185,734	58.03	20,433
2017	225,296.02	30,009	279	225,017	58.57	3,842
2018	652,900.70	77,826	725	652,176	59.11	11,033
2019	126,115.97	13,242	123	125,993	59.67	2,111
2020	230,285.96	20,864	194	230,092	60.23	3,820
2022	113,811.39	7,011	65	113,746	60.94	1,867
2023	407,261.77	19,182	179	407,083	60.69	6,708
2026	17,000.00	73	1	16,999	57.55	295
	12,250,746.58	3,920,511	36,504	12,214,243		281,021

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.5 2.29

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1950	208,347.61	197,930	327	208,021	4.00	52,005
1998	21,535.87	12,422	21	21,515	20.54	1,047
2014	175,888.74	46,435	77	175,812	33.45	5,256
2026	14,400.00	79		14,400	45.00	320
	420,172.22	256,866	425	419,747		58,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 13.95

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2026	12,000.00	76	64	11,936	39.43	303
	12,000.00	76	64	11,936		303

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 2.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1992	10,431.53	10,002	252	10,180	1.46	6,973
1996	7,328.14	6,881	174	7,154	1.95	3,669
2013	182,290.73	134,366	3,389	178,902	4.64	38,556
2014	129,463.37	92,437	2,331	127,132	4.81	26,431
2019	81,758.85	41,149	1,038	80,721	6.91	11,682
2020	46,933.08	20,754	524	46,409	7.57	6,131
2022	7,896.07	2,426	61	7,835	9.02	869
	466,101.77	308,015	7,769	458,333		94,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 20.23

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	181,962.65	16,595	910	181,053	39.86	4,542
	181,962.65	16,595	910	181,053		4,542

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1972	25,595.17	24,740	1,011	24,584	1.87	13,147
2017	36,104.80	12,445	509	35,596	17.11	2,080
2021	73,180.23	15,404	630	72,550	18.75	3,869
2022	1,035,423.47	178,921	7,314	1,028,109	19.15	53,687
2023	7,785.78	1,035	43	7,743	19.57	396
2026	4,749.85	57	2	4,748	20.54	231
	1,182,839.30	232,602	9,509	1,173,330		73,410

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 6.21

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1959	41,356.56	41,009	845	40,512	0.57	40,512
1972	34,945.44	32,646	672	34,273	3.80	9,019
1992	221,391.42	173,881	3,581	217,810	9.29	23,446
2015	245,066.89	86,533	1,782	243,285	20.15	12,074
2016	66,842.89	21,657	446	66,397	20.86	3,183
2017	170,961.67	50,314	1,036	169,926	21.58	7,874
2018	19,018.12	5,021	103	18,915	22.30	848
2019	34,131.43	7,956	164	33,967	23.03	1,475
2022	803,017.05	109,210	2,249	800,768	25.41	31,514
2026	12,249.99	105	2	12,248	28.82	425
	1,648,981.46	528,332	10,880	1,638,101		130,370

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 7.91

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1992	257,749.35	169,135	3,180	254,569	17.81	14,294
2004	217,164.26	99,374	1,869	215,295	26.08	8,255
2022	813,969.13	74,234	1,396	812,573	39.86	20,386
	1,288,882.74	342,743	6,445	1,282,438		42,935

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 3.33

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	2,828.25	258	14	2,814	39.86	71
	2,828.25	258	14	2,814		71
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.6	2.51

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	11,607.90	4,404	145	11,463	11.45	1,001
	11,607.90	4,404	145	11,463		1,001

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 8.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	99.68	85	2-	102	3.00	34
2017	13,766.50	6,195	158-	13,924	11.00	1,266
2019	8,128.63	2,845	73-	8,202	13.00	631
2021	11,896.54	2,974	76-	11,973	15.00	798
2026	25,000.00	312	8-	25,008	19.75	1,266
	58,891.35	12,411	317-	59,208		3,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 6.78

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1989	5,537.12	5,537	5,537			
2008	14,834.85	13,431	2,168-	17,003	1.88	9,044
2015	16,013.29	12,189	1,967-	17,980	3.45	5,212
2022	11,253.85	3,412	551-	11,805	9.19	1,285
	47,639.11	34,569	851	46,788		15,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 32.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	269.95	256	6-	276	1.00	276
2010	1,295.77	1,037	24-	1,320	4.00	330
2012	871.11	610	14-	885	6.00	148
2013	339,050.32	220,383	5,042-	344,092	7.00	49,156
2014	37,371.62	22,423	513-	37,885	8.00	4,736
2015	20,394.80	11,217	257-	20,652	9.00	2,295
2016	1,226.20	613	14-	1,240	10.00	124
2017	726.79	327	7-	734	11.00	67
2018	281.36	113	3-	284	12.00	24
2019	253.34	89	2-	255	13.00	20
2020	14,682.23	4,405	101-	14,783	14.00	1,056
2021	76,206.16	19,052	435-	76,641	15.00	5,109
2023	13,900.41	2,085	48-	13,948	17.00	820
	506,530.06	282,610	6,466-	512,996		64,161

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 12.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	662.43	618	158-	820	1.00	820
2013	11,813.48	10,238	2,610-	14,423	2.00	7,212
2016	215.96	144	37-	253	5.00	51
2019	659.30	308	78-	737	8.00	92
2022	9,456.60	2,522	643-	10,100	11.00	918
	22,807.77	13,830	3,526-	26,334		9,093

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 39.87

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1990	1,424.51	1,379	16	1,409	1.17	1,204
	1,424.51	1,379	16	1,409		1,204
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.2	84.52

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2026

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,060.83	2,449	202	2,859	3.00	953
2022	115,736.36	30,863	2,543	113,193	11.00	10,290
2026	50,000.00	834	69	49,931	14.75	3,385
	168,797.19	34,146	2,814	165,983		14,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 8.67

PART VIII. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	200.87	10.00		10.00-
354.70	105.00	5.00		5.00-
360.10	150.00	8.00		8.00-
361.10	850.00	43.00		43.00-
361.20	800.00	40.00		40.00-
371.00	166.25	8.00		8.00-
380.00	428.75	21.00		21.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	11,579.17	135.00		135.00-
TOTAL	11,579.17	135.00		135.00-

EXHIBIT NO. 11-N - DEPRECIATION STUDY
ELIZABETH BOROUGH WW CSS OPERATIONS
AS OF JUNE 30, 2027

Exhibit No. 11-N
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

MECHANICSBURG, PENNSYLVANIA

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Exhibit No. 11-N
Witness: J. J. Spanos

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH WASTEWATER OPERATIONS

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WASTEWATER PLANT
AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

October 31, 2025

Pennsylvania-American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Dominic DeGrazia
Director Rates and Regulatory

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to wastewater plant as of June 30, 2027. The results of our study as of June 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Wastewater Plant as of June 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 5, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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PART I. RESULTS OF STUDY

PENNSYLVANIA-AMERICAN WATER COMPANY

ELIZABETH BOROUGH WASTEWATER OPERATIONS

DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 5 presented on pages I-3 through I-7 summarize the results of the depreciation study as of June 30, 2027. Table 1 sets forth the development of the net original cost by account as of June 30, 2027. Table 2 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 3 presents the bringforward of the book reserve to June 30, 2027. Table 4 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2027. Table 5 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-4. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2022 through 2026 on page III-2.

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 1. DEVELOPMENT OF NET ORIGINAL COST AS OF JUNE 30, 2027

	DEPRCIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2027		CUSTOMER ADVANCES		CONTRIBUTIONS IN AID OF CONSTRUCTION		EXCLUDED PROPERTY		NET ORIGINAL COST AS OF JUNE 30, 2027
	(1)	(2)	-	(3)	-	(4)	-	(5)	=	(6)
DEPRECIABLE PLANT										
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	214,034.15								214,034.15
354.30	STRUCTURES AND IMPROVEMENTS - SPP	6,131,131.15								6,131,131.15
354.40	STRUCTURES AND IMPROVEMENTS - TDP	1,561,716.20								1,561,716.20
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	50,410.74								50,410.74
355.00	POWER GENERATION EQUIPMENT	126,050.56								126,050.56
360.10	COLLECTION SEWERS - FORCE MAINS	297,382.19								297,382.19
361.10	COLLECTION SEWERS - GRAVITY MAINS	12,311,491.35								12,311,491.35
361.20	MANHOLES	463,372.22								463,372.22
363.00	SERVICES	48,000.00								48,000.00
364.00	FLOW MEASURING DEVICES	466,101.77								466,101.77
370.00	RECEIVING WELLS	181,962.65								181,962.65
371.00	PUMPING EQUIPMENT	1,191,674.30								1,191,674.30
380.00	TREATMENT EQUIPMENT	2,750,486.27								2,750,486.27
381.00	PLANT SEWERS	1,288,882.74								1,288,882.74
382.00	OUTFALL SEWER LINES	2,828.25								2,828.25
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	11,607.90								11,607.90
390.00	OFFICE FURNITURE AND EQUIPMENT	83,891.35								83,891.35
391.00	TRANSPORTATION EQUIPMENT	47,639.11								47,639.11
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	531,030.06								531,030.06
394.00	LABORATORY EQUIPMENT	29,807.77								29,807.77
395.00	POWER OPERATED EQUIPMENT	1,424.51								1,424.51
396.00	COMMUNICATION EQUIPMENT	218,797.19								218,797.19
397.00	MISCELLANEOUS EQUIPMENT	3,500.00								3,500.00
TOTAL DEPRECIABLE PLANT		**28,013,222.43**		**0.00**		**0.00**		**0.00**		**28,013,222.43**
NONDEPRECIABLE PLANT										
353.20	LAND AND LAND RIGHTS - COLLECTION	23,895.86								23,895.86
353.30	LAND AND LAND RIGHTS - SPP	148,639.24								148,639.24
353.40	LAND AND LAND RIGHTS - TDP	460,947.79								460,947.79
TOTAL NONDEPRECIABLE PLANT		**633,482.89**		**0.00**		**0.00**		**0.00**		**633,482.89**
TOTAL UTILITY PLANT		**28,646,705.32**		**0.00**		**0.00**		**0.00**		**28,646,705.32**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WASTEWATER PLANT AS OF JUNE 30, 2027

	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2027	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)
	DEPRECIABLE PLANT							
354.20	STRUCTURES AND IMPROVEMENTS - COLLECTION	45-R3	214,034.15	10,816	203,218	10,925	5.10	18.6
354.30	STRUCTURES AND IMPROVEMENTS - SPP	55-S0	6,131,131.15	209,345	5,921,786	176,191	2.87	33.6
354.40	STRUCTURES AND IMPROVEMENTS - TDP	55-S0	1,561,716.20	69,883	1,491,833	60,599	3.88	24.6
354.70	STRUCTURES AND IMPROVEMENTS - GENERAL	35-S1	50,410.74	3,918	46,493	4,069	8.07	11.4
355.00	POWER GENERATING EQUIPMENT	35-S0.5	126,050.56	6,433	119,618	5,395	4.28	22.2
360.10	COLLECTION SEWERS - FORCE MAINS	75-R3	297,382.19	4,486	292,896	4,812	1.62	60.9
361.10	COLLECTION SEWERS - GRAVITY MAINS	80-R2.5	12,311,491.35	312,137	11,999,354	276,194	2.24	43.4
361.20	MANHOLES	50-S2.5	463,372.22	57,020	406,352	45,709	9.86	8.9
363.00	SERVICES	47-R3	48,000.00	821	47,179	1,199	2.50	39.3
364.00	FLOW MEASURING DEVICES	15-L2.5	466,101.77	102,065	364,037	78,138	16.76	4.7
370.00	RECEIVING WELLS	50-R3	181,962.65	5,458	176,505	4,497	2.47	39.2
371.00	PUMPING EQUIPMENT	30-S0.5	1,191,674.30	82,426	1,109,248	68,364	5.74	16.2
380.00	TREATMENT EQUIPMENT	35-S1.5	2,750,486.27	151,325	2,599,161	147,926	5.38	17.6
381.00	PLANT SEWERS	50-R3	1,288,882.74	49,369	1,239,514	41,970	3.26	29.5
382.00	OUTFALL SEWER LINES	50-R3	2,828.25	86	2,742	70	2.48	39.2
389.10	OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES	20-S2.5	11,607.90	1,141	10,467	986	8.49	10.6
390.00	OFFICE FURNITURE AND EQUIPMENT	20-SQ	83,891.35	3,749	80,142	5,265	6.28	15.2
391.00	TRANSPORTATION EQUIPMENT	14-L4	47,639.11	16,393	31,246	11,086	23.27	2.8
393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	531,030.06	59,208	471,822	64,916	12.22	7.3
394.00	LABORATORY EQUIPMENT	15-SQ	29,807.77	6,912	22,896	8,643	29.00	2.6
395.00	POWER OPERATED EQUIPMENT	22-R2	1,424.51	1,216	209	209	14.67	1.0
396.00	COMMUNICATION EQUIPMENT	15-SQ	218,797.19	18,174	200,623	18,099	8.27	11.1
397.00	MISCELLANEOUS EQUIPMENT	15-SQ	3,500.00	111	3,389	238	6.80	14.2
	TOTAL DEPRECIABLE PLANT		**28,013,222.43**	**1,172,492**	**26,840,730**	**1,035,500**	**3.70**	
	NONDEPRECIABLE PLANT							
353.20	LAND AND LAND RIGHTS - COLLECTION		23,895.86					
353.30	LAND AND LAND RIGHTS - SPP		148,639.24					
353.40	LAND AND LAND RIGHTS - TDP		460,947.79					
	TOTAL NONDEPRECIABLE PLANT		**633,482.89**					
	AMORTIZATION OF NET SALVAGE					**285**		
	TOTAL UTILITY PLANT		**28,646,705.32**	**1,172,492**	**26,840,730**	**1,035,785**		

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 3. BRINGFORWARD TO JUNE 30, 2027, OF BOOK RESERVE AS OF JUNE 30, 2026

ACCOUNT	BOOK RESERVE BALANCE AS OF 6/30/2026		PROJECTED DEPRECIATION ACCRUALS		PROJECTED RETIREMENTS		PROJECTED COST OF REMOVAL		PROJECTED SALVAGE		ACQUISITIONS AND ADJUSTMENTS		PROJECTED BOOK RESERVE BALANCE AS OF 6/30/2027
(1)	(2)	+	(3)	-	(4)	-	(5)	+	(6)	+	(7)	=	(8)
354.20	717		10,942		803		40						10,816
354.30	27,869		181,476										209,345
354.40	7,099		62,784										69,883
354.70	101		4,259		420		22						3,918
355.00	901		5,532										6,433
360.10	651		4,783		900		48						4,486
361.10	36,504		281,148		5,255		260						312,137
361.20	425		61,635		4,800		240						57,020
363.00	64		757										821
364.00	7,769		94,296										102,065
370.00	910		4,548										5,458
371.00	9,509		73,616		665		34						82,426
380.00	10,880		154,090		12,995		650						151,325
381.00	6,445		42,924										49,369
382.00	14		72										86
389.10	145		996										1,141
390.00	(317)		4,066										3,749
391.00	851		15,542										16,393
393.00	(6,466)		65,674										59,208
394.00	(3,526)		10,438										6,912
395.00	16		1,200										1,216
396.00	2,814		15,360										18,174
397.00	0		111										111
TOTAL	**103,375**		**1,096,249**		**25,839**		**1,294**		**0**		**0**		**1,172,492**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 4. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

ACCOUNT	NET ORIGINALCOST AS OF 6/30/2026	NET ORIGINALCOST AS OF 6/30/2027	ACCRUAL RATE	AVERAGE ACCRUALS	AMORTIZATION OF NET SALVAGE	PROJECTED DEPRECIATION ACCRUALS
(1)	(2)	(3)	(4)	(5)=([(2)+(3)]/2)*(4)	(6)	(7)=(5)+(6)
354.20	204,837.63	214,034.15	5.27	10,940	2	10,942
354.30	6,131,131.15	6,131,131.15	2.96	181,476		181,476
354.40	1,561,716.20	1,561,716.20	4.02	62,784		62,784
354.70	44,830.74	50,410.74	9.16	4,258	1	4,259
355.00	126,050.56	126,050.56	4.39	5,532		5,532
360.10	289,282.19	297,382.19	1.63	4,781	2	4,783
361.10	12,250,746.58	12,311,491.35	2.29	281,139	9	281,148
361.20	420,172.22	463,372.22	13.95	61,627	8	61,635
363.00	12,000.00	48,000.00	2.53	757		757
364.00	466,101.77	466,101.77	20.23	94,296		94,296
370.00	181,962.65	181,962.65	2.50	4,548		4,548
371.00	1,182,839.30	1,191,674.30	6.21	73,614	2	73,616
380.00	1,648,981.46	2,750,486.27	7.91	154,086	4	154,090
381.00	1,288,882.74	1,288,882.74	3.33	42,924		42,924
382.00	2,828.25	2,828.25	2.51	72		72
389.10	11,607.90	11,607.90	8.62	996		996
390.00	58,891.35	83,891.35	6.78	4,066		4,066
391.00	47,639.11	47,639.11	32.62	15,542		15,542
393.00	506,530.06	531,030.06	12.67	65,674		65,674
394.00	22,807.77	29,807.77	39.87	10,438		10,438
395.00	1,424.51	1,424.51	84.52	1,200		1,200
396.00	168,797.19	218,797.19	8.67	15,360		15,360
397.00	0.00	3,500.00	6.67	111		111
TOTAL	**26,630,061.33**	**28,013,222.43**		**1,096,221**	**28**	**1,096,249**

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

TABLE 5. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

	2022		2023		2024		PROJECTED 2025		PROJECTED 2026			
ACCOUNT	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2) -	(3) +	(4) -	(5) +	(6) -	(7) +	(8) -	(9) +	(10) -	(11) =	(12)*	(13)=(12)/5
354.20								10.00		40.00	(50.00)	(10)
354.30											0.00	0
354.40											0.00	0
354.70								5.00		22.00	(27.00)	(5)
355.00											0.00	0
360.10								8.00		48.00	(56.00)	(11)
361.10								43.00		260.00	(303.00)	(61)
361.20								40.00		240.00	(280.00)	(56)
363.00											0.00	0
364.00											0.00	0
370.00											0.00	0
371.00								8.00		34.00	(42.00)	(8)
380.00								21.00		650.00	(671.00)	(134)
381.00											0.00	0
382.00											0.00	0
389.10											0.00	0
390.00											0.00	0
391.00											0.00	0
393.00											0.00	0
394.00											0.00	0
395.00											0.00	0
396.00											0.00	0
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**135.00**	**0.00**	**1,294.00**	**(1,429.00)**	**(285)**

* Column (12) equals the summation of Columns (2) through (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1950	1,579,368	127,629	1,451,739	1,451,739	5.4
1959	204,193	21,323	182,870	1,634,609	6.1
1972	248,325	27,311	221,014	1,855,623	6.9
1989	5,537	5,537		1,855,623	6.9
1990	1,425	1,216	209	1,855,832	6.9
1992	1,237,244	109,538	1,127,706	2,983,538	11.1
1996	7,328	2,184	5,144	2,988,682	11.1
1998	5,840,041	180,525	5,659,516	8,648,198	32.2
2004	217,164	13,883	203,281	8,851,479	33.0
2007	270	270		8,851,479	33.0
2008	14,835	4,818	10,017	8,861,496	33.0
2009	100	21	79	8,861,575	33.0
2010	1,296	210	1,086	8,862,661	33.0
2012	1,534	787	747	8,863,408	33.0
2013	533,155	93,566	439,589	9,302,997	34.7
2014	345,785	46,762	299,023	9,602,020	35.8
2015	2,996,657	71,638	2,925,019	12,527,039	46.7
2016	1,267,789	21,217	1,246,572	13,773,611	51.3
2017	452,493	22,605	429,888	14,203,499	52.9
2018	671,988	8,158	663,830	14,867,329	55.4
2019	286,269	20,364	265,905	15,133,234	56.4
2020	322,771	10,776	311,995	15,445,229	57.5
2021	161,244	10,576	150,668	15,595,897	58.1
2022	9,636,988	357,236	9,279,752	24,875,649	92.7
2023	428,842	2,864	425,978	25,301,627	94.3
2026	943,399	10,134	933,265	26,234,892	97.7
2027	607,185	1,344	605,841	26,840,733	100.0
SUBTOTAL	28,013,225	1,172,492	26,840,733		
NONDEPRECIABLE	633,483		633,483		
TOTAL	28,646,708	1,172,492	27,474,216		

NET UTILITY PLANT IN SERVICE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.20 STRUCTURES AND IMPROVEMENTS - COLLECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
1998	178,333.15	112,225	10,241	168,092	17.08	9,841
2015	20,702.74	6,012	548	20,155	29.32	687
2026	9,999.50	259	24	9,976	37.61	265
2027	4,998.76	33	3	4,996	37.77	132
	214,034.15	118,529	10,816	203,218		10,925

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.6 5.10

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.30 STRUCTURES AND IMPROVEMENTS - SPP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
2022	6,131,131.15	793,981	209,345	5,921,786	33.61	176,191
	6,131,131.15	793,981	209,345	5,921,786		176,191
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.6	2.87

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.40 STRUCTURES AND IMPROVEMENTS - TDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. 0						
1959	166,934.69	137,354	11,789	155,146	14.64	10,597
1972	189,956.32	139,998	12,016	177,940	19.63	9,065
1992	711,430.30	408,361	35,048	676,382	25.98	26,035
2015	420,063.69	113,921	9,777	410,287	32.25	12,722
2016	12,643.06	3,199	275	12,368	32.48	381
2017	6,064.56	1,419	122	5,943	32.74	182
2019	23,691.33	4,606	395	23,296	33.15	703
2020	30,932.25	5,370	461	30,471	33.32	914
	1,561,716.20	814,228	69,883	1,491,833		60,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.6 3.88

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 354.70 STRUCTURES AND IMPROVEMENTS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. 0						
1992	41,410.75	32,176	3,888	37,523	10.05	3,734
2026	6,000.00	218	27	5,973	26.55	225
2027	2,999.99	27	3	2,997	27.22	110
	50,410.74	32,421	3,918	46,493		4,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 8.07

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 355.00 POWER GENERATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. 0						
2022	126,050.56	23,193	6,433	119,618	22.17	5,395
	126,050.56	23,193	6,433	119,618		5,395

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.2 4.28

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 360.10 COLLECTION SEWERS - FORCE MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2022	285,386.05	21,689	4,458	280,928	60.79	4,621
2026	7,499.32	118	24	7,475	62.69	119
2027	4,496.82	18	4	4,493	62.64	72
	297,382.19	21,825	4,486	292,896		4,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.62

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.10 COLLECTION SEWERS - GRAVITY MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R2.5						
NET SALVAGE PERCENT.. 0						
1950	1,371,020.17	1,097,913	84,536	1,286,484	19.15	67,179
1998	5,640,171.69	2,175,414	167,502	5,472,670	46.19	118,482
2015	2,275,094.72	395,866	30,481	2,244,614	56.97	39,400
2016	1,187,017.60	190,635	14,678	1,172,340	57.49	20,392
2017	225,231.53	33,109	2,549	222,683	58.03	3,837
2018	652,718.40	86,942	6,694	646,024	58.57	11,030
2019	126,081.34	15,029	1,157	124,924	59.11	2,113
2020	230,223.57	24,173	1,862	228,362	59.67	3,827
2022	113,781.48	8,704	670	113,111	60.36	1,874
2023	407,158.85	25,081	1,931	405,228	60.94	6,650
2026	52,500.00	866	67	52,433	59.61	880
2027	30,492.00	131	10	30,482	57.55	530
	12,311,491.35	4,053,863	312,137	11,999,354		276,194

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.4 2.24

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 361.20 MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S2.5						
NET SALVAGE PERCENT.. 0						
1950	208,347.61	197,326	43,093	165,255	4.30	38,431
1998	21,535.87	12,741	2,782	18,754	20.02	937
2014	175,888.74	50,076	10,936	164,953	32.66	5,051
2026	38,400.00	849	186	38,214	44.25	864
2027	19,200.00	106	23	19,177	45.00	426
	463,372.22	261,098	57,020	406,352		45,709

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9 9.86

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 363.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. 0						
2026	30,000.00	744	713	29,287	39.32	745
2027	18,000.00	113	108	17,892	39.43	454
	48,000.00	857	821	47,179		1,199

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.3 2.50

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 364.00 FLOW MEASURING DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1992	10,431.53	10,077	3,187	7,245	1.23	5,890
1996	7,328.14	6,906	2,184	5,144	1.89	2,722
2013	182,290.73	138,067	43,665	138,626	4.48	30,943
2014	129,463.37	95,427	30,180	99,283	4.64	21,397
2019	81,758.85	45,654	14,438	67,321	6.33	10,635
2020	46,933.08	23,621	7,471	39,462	6.91	5,711
2022	7,896.07	2,973	940	6,956	8.28	840
	466,101.77	322,725	102,065	364,037		78,138
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.7	16.76

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 370.00 RECEIVING WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	181,962.65	20,562	5,458	176,505	39.25	4,497
	181,962.65	20,562	5,458	176,505		4,497

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.47

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 371.00 PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0.5						
NET SALVAGE PERCENT.. 0						
1972	25,479.06	24,664	7,369	18,110	1.82	9,951
2017	36,074.88	13,492	4,031	32,044	16.74	1,914
2021	73,141.37	18,037	5,389	67,752	18.33	3,696
2022	1,034,946.79	217,856	65,085	969,862	18.75	51,726
2023	7,782.76	1,345	402	7,381	19.15	385
2026	9,499.85	446	133	9,367	20.28	462
2027	4,749.59	57	17	4,733	20.54	230
	1,191,674.30	275,897	82,426	1,109,248		68,364

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 5.74

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 380.00 TREATMENT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1.5						
NET SALVAGE PERCENT.. 0						
1959	37,258.37	36,990	9,534	27,724	0.49	27,724
1972	32,889.62	30,752	7,926	24,964	3.82	6,535
1992	216,221.85	171,788	44,279	171,943	9.05	18,999
2015	244,388.05	92,965	23,962	220,426	19.55	11,275
2016	66,686.46	23,547	6,069	60,617	20.15	3,008
2017	170,628.98	55,284	14,250	156,379	20.86	7,497
2018	18,987.92	5,588	1,440	17,548	21.58	813
2019	34,088.04	8,999	2,320	31,768	22.30	1,425
2022	802,588.75	135,637	34,961	767,628	24.59	31,217
2026	614,499.99	21,139	5,449	609,051	28.07	21,698
2027	512,248.24	4,405	1,135	511,113	28.82	17,735
	2,750,486.27	587,094	151,325	2,599,161		147,926

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 5.38

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 381.00 PLANT SEWERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1992	257,749.35	172,305	23,136	234,613	17.36	13,515
2004	217,164.26	103,392	13,883	203,281	25.31	8,032
2022	813,969.13	91,979	12,350	801,619	39.25	20,423
	1,288,882.74	367,676	49,369	1,239,514		41,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.5 3.26

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 382.00 OUTFALL SEWER LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
2022	2,828.25	320	86	2,742	39.25	70
	2,828.25	320	86	2,742		70

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.48

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 389.10 OTHER PLANT AND MISCELLANEOUS EQUIPMENT - INTANGIBLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	11,607.90	4,987	1,141	10,467	10.62	986
	11,607.90	4,987	1,141	10,467		986

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.6 8.49

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 390.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	99.68	90	21	79	2.00	40
2017	13,766.50	6,883	1,584	12,182	10.00	1,218
2019	8,128.63	3,251	748	7,381	12.00	615
2021	11,896.54	3,569	821	11,076	14.00	791
2026	50,000.00	2,500	575	49,425	19.00	2,601
	83,891.35	16,293	3,749	80,142		5,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 6.28

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 391.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 14-L4						
NET SALVAGE PERCENT.. 0						
1989	5,537.12	5,537	5,537			
2008	14,834.85	13,642	4,818	10,017	1.66	6,034
2015	16,013.29	12,836	4,533	11,480	2.97	3,865
2022	11,253.85	4,260	1,505	9,749	8.21	1,187
	47,639.11	36,275	16,393	31,246		11,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 23.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 393.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	269.95	270	270			
2010	1,295.77	1,101	210	1,086	3.00	362
2012	871.11	653	125	746	5.00	149
2013	339,050.32	237,335	45,323	293,727	6.00	48,954
2014	37,371.62	24,292	4,639	32,733	7.00	4,676
2015	20,394.80	12,237	2,337	18,058	8.00	2,257
2016	1,226.20	674	129	1,097	9.00	122
2017	726.79	363	69	658	10.00	66
2018	281.36	127	24	257	11.00	23
2019	253.34	101	19	234	12.00	20
2020	14,682.23	5,139	982	13,700	13.00	1,054
2021	76,206.16	22,862	4,366	71,840	14.00	5,131
2023	13,900.41	2,780	531	13,369	16.00	836
2026	17,500.00	875	167	17,333	19.00	912
2027	7,000.00	88	17	6,983	19.75	354
	531,030.06	308,897	59,208	471,822		64,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 12.22

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 394.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	662.43	662	662			
2013	11,813.48	11,026	4,578	7,235	1.00	7,235
2016	215.96	158	66	150	4.00	38
2019	659.30	352	146	513	7.00	73
2022	9,456.60	3,152	1,308	8,149	10.00	815
2026	5,000.00	333	138	4,862	14.00	347
2027	2,000.00	33	14	1,986	14.75	135
	29,807.77	15,716	6,912	22,896		8,643

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.6 29.00

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 395.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1990	1,424.51	1,391	1,216	209	0.88	209
	1,424.51	1,391	1,216	209		209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.0 14.67

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 396.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	3,060.83	2,653	1,007	2,054	2.00	1,027
2022	115,736.36	38,578	14,637	101,099	10.00	10,110
2026	100,000.00	6,667	2,530	97,470	14.00	6,962
	218,797.19	47,898	18,174	200,623		18,099

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 8.27

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

ACCOUNT 397.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2027

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2026	2,500.00	167	101	2,399	14.00	171
2027	1,000.00	17	10	990	14.75	67
	3,500.00	184	111	3,389		238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 6.80

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH WASTEWATER CSS OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2025 TRANSACTION YEAR				
354.20	200.87	10.00		10.00-
354.70	105.00	5.00		5.00-
360.10	150.00	8.00		8.00-
361.10	850.00	43.00		43.00-
361.20	800.00	40.00		40.00-
371.00	166.25	8.00		8.00-
380.00	428.75	21.00		21.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	11,579.17	135.00		135.00-
2026 TRANSACTION YEAR				
354.20	602.62	40.00		40.00-
354.70	315.00	22.00		22.00-
360.10	600.00	48.00		48.00-
361.10	3,477.62	260.00		260.00-
361.20	3,200.00	240.00		240.00-
371.00	498.75	34.00		34.00-
380.00	6,926.35	650.00		650.00-
390.00	526.41			
393.00	6,398.89			
394.00	1,953.00			
	24,498.64	1,294.00		1,294.00-
TOTAL	36,077.81	1,429.00		1,429.00-

VOLUME 16

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

STATEMENT NO. 12
DIRECT TESTIMONY OF GREGORY HERBERT

EXHIBIT NO. 12-A
WATER OPERATIONS
COST OF SERVICE AS OF JUNE 30, 2027

PAWC STATEMENT NO. 12

DIRECT TESTIMONY OF

GREGORY R. HERBERT

WITH REGARD TO
COST OF SERVICE ALLOCATION

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

DIRECT TESTIMONY OF

GREGORY R. HERBERT

Q. Please state your name and address.

A. My name is Gregory R. Herbert. My business address is 300 Sterling Parkway, Suite 200, Mechanicsburg, Pennsylvania (formerly 207 Senate Avenue, Camp Hill, Pennsylvania.)

Q. By whom are you employed?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC.

Q. Please describe your position with Gannett Fleming Valuation and Rate Consultants, LLC, and briefly state your general duties and responsibilities.

A. My title is Assistant Project Manager, Rate Studies. My duties and responsibilities include the preparation of accounting and financial data for revenue requirements, the allocation of cost of service to customer classifications, and the design of customer rates in support of public utility rate filings.

Q. Have you presented testimony in rate proceedings before a regulatory agency?

A. Yes. I have testified before the Pennsylvania Public Utility Commission ("Commission" or "PUC"), the Virginia State Corporation Commission, the New Jersey Board of Public Utilities, the Illinois Commerce Commission, the Public Utilities Commission of Ohio, the North Carolina Utilities Commission, and the Public Utility Commission of Texas concerning revenue requirements, cost of service allocation, rate design and revenue requirements. A list of cases in which I have testified is attached to my testimony.

Q. What is your educational background?

A. I have a Bachelor of Science in Economics from the Pennsylvania State University, University Park, Pennsylvania.

Q. Would you please describe your professional affiliations?

A. I am a member of the American Water Works Association ("AWWA"), the Pennsylvania Municipal Authorities Association and the National Association of Water Companies.

Q. Briefly describe your work experience.

A. I joined the Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") in May 2017 as a Rate Analyst. In December 2023, I was promoted to my current position as Assistant Project Manager, Rate Studies, where I assist utilities with the preparation of accounting and financial data regarding revenues under present and proposed rates, including pro forma adjustments to the test year revenues, and the design of customer rates. I also develop pro forma revenue requirements and conduct cost allocations by customer class, capital recovery fee, lead-lag, and depreciation studies for investor-owned and municipal-owned utilities. Prior to my employment at Gannett Fleming, I was a Senior Analyst in the Performance Reporting Group of Cambridge Associates, LLC, where I oversaw the financial preparation of monthly and annual performance and benchmarking reports for public and private endowment fund clients.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to explain the cost of service allocation studies conducted under my direction and supervision for Pennsylvania-American Water

Company ("PAWC" or the "Company") and to describe the results produced by those studies.

Q. What revenue requirement data did you use to prepare PAWC's cost of service studies?

A. The cost of service studies I performed are based on data from PAWC's separate revenue requirement studies for the following operations: (1) Water Operations; (2) Sanitary Sewer System ("SSS") Operations; (3) Combined Sewer System ("CSS") Operations; (4) Butler Area Sewer Authority ("BASA") Operations; and (5) Elizabeth Borough Municipal Authority ("EBMA") Operations. The Company's revenue requirements for each of those operations are developed in PAWC Exhibit No. 3-A which is sponsored by PAWC witness Dr. Christina Chard and discussed in her direct testimony.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes. The exhibits identified below accompany my testimony and are described in detail further in my testimony.

Exhibit Number	Type of Study	Operation	Rate Zones
12-A Confidential (pp. A35-A37)	Cost of Service	Water Operations	Water Zones 1-9
12-B Confidential (p. A-16)	Cost of Service	SSS Operations	Wastewater Zones 1, 1a, 1b, 1c, 1e, 1f, and 1g
12-C	Cost of Service	CSS Operations	Wastewater Zones 2 and 2a
12-D	Cost of Service	BASA Operations	Wastewater Zone 1d
12-E	Cost of Service	EBMA Operations	Acquisition

Q. Is the Company presenting separate cost of service and rate design studies for CSS and SSS wastewater operations?

A. Yes. A CSS collects and conveys a wastewater stream that consists of flows of sewage from homes and businesses, infiltration and in-flow ("I&I"), and storm water. In PAWC's last base rate case proceeding, the Commission directed the Company to provide a separate revenue requirement study for CSS systems it owns and a cost of service study that separately identifies all storm water costs for CSS operations.[1] Accordingly, I prepared a separate cost of service study to identify the cost of collecting, treating, and disposing of storm water in the CSS wastewater systems PAWC acquired from the Municipal Authority of the City of Scranton in 2016, the Municipal Authority of the City of McKeesport in 2017, and the Borough of Kane Authority in 2020. In addition, I prepared a separate cost of service study for the CSS wastewater system currently owned and operated by the EBMA, which PAWC expects to acquire under Section 1329 of the Public Utility Code ("Code"), 66 Pa. C.S. § 1329, in December 2025.

Q. Why is the Company presenting a separate cost of service study for PAWC's BASA and EBMA wastewater operations?

A. The Company is submitting separate cost of service studies in this proceeding pursuant to the 2023 Rate Case Order (pp. 217-18) directing PAWC to prepare separate cost of service studies for new Section 1329 acquisitions in the first base rate case where those systems are included in the Company's revenue requirement. PAWC closed on its acquisition of the BASA wastewater assets under Section 1329 of the Code on

[1] *See Pa. P.U.C. v. Pa.-Am. Water Co.*, Docket Nos. R-2023-3043189 and R-2023-3043190 (Opinion and Order entered Jul. 22, 2024) ("2023 Rate Case Order"), p. 217 n. 94.

October 29, 2024. PAWC also has an application pending before the Commission to acquire the wastewater assets of the EBMA. On October 9, 2025, the Commission approved the EBMA acquisition with the commitments provided in a unanimous settlement reached by all parties to the Section 1329 acquisition proceeding.[2] As previously noted, PAWC anticipates closing on the EBMA acquisition approved by the Commission before the end of 2025. Company witness Don Wieczenski provides a detailed description of the BASA and EBMA acquisitions in his direct testimony.

COST OF SERVICE ALLOCATION – WATER OPERATIONS

Q. Please describe the revenue requirements included in the cost of service study for PAWC's water operations being presented in this case.

A. The cost of service study for Water Operations prepared for this case is based upon the Company's revenue requirement for the fully projected future test year ("FPFTY") ending June 30, 2027, including a portion of the revenue requirement of PAWC's wastewater operations, as authorized by Section 1311(c) of the Code. The development of the revenue requirements for Water Operations, including the revenue requirement allocated to Water Operations from the Company's Wastewater Operations, is explained by Dr. Chard in PAWC Statement No. 2.

Using the total revenue requirement for the FPFTY developed by the Company in the manner described by Dr. Chard, I prepared the cost of service study set forth in Exhibit No. 12-A (Water Operations). The cost of service study presented in Exhibit

[2] *See Application of Pa-Am. Water Co. under Sections 1102(a) and 1329 of the Pa. Pub. Util. Code, 66 Pa.C.S. §§ 1102(a) and 1329, for approval of (1) the transfer, by sale, to Pa-Am. Water Co, of substantially all of the assets, properties and rights related to the wastewater treatment plant and collection system owned and operated by the Elizabeth Borough Municipal Auth. and (2) the rights of Pa-Am. Water Co. to begin to offer or furnish wastewater service to the public in the Borough of Elizabeth, and portions of the Borough of Lincoln, and the Twps. of Elizabeth and Forward, in Allegheny Cnty., Pa.*, Docket No. A-2025-3052983 (Opinion and Order entered Oct. 9, 2025).

No. 12-A allocates among customer classes: (1) the entire revenue requirement of the Company's Water Operations; and (2) the portion of the revenue requirement of the Company's Wastewater Operations that will not be recovered from wastewater customers under the Company's proposed wastewater rates, which I will refer to, collectively, as the cost of service or total revenue requirement for the FPFTY.

Q. Briefly describe the purpose of your cost of water service allocation study.

A. The study applies generally accepted cost of service principles and procedures to allocate the total revenue requirement to the residential, commercial, industrial, public, other water utilities, private fire protection and public fire protection classifications. The results of the cost of service study indicate the relative cost responsibilities of each class of customers. The allocated cost of service is one of several criteria that are appropriately considered in designing customer rates to produce the required revenues.

Q. Have you prepared exhibits that set forth the results of your study?

A. Yes. As I previously noted, Exhibit No. 12-A sets forth the results of my allocation of the pro forma cost of service for Water Operations as of June 30, 2027.

Q. Please describe the method of cost allocation that was used in your study.

A. For Exhibit No. 12-A, the base-extra capacity method, as described in the 2017 (seventh edition) and prior editions of the Water Rates Manual published by AWWA, was used to allocate the pro forma costs that comprise the total revenue requirement. It is a recognized method for allocating the cost of providing water service to customer classifications in proportion to each classification's use of the commodity, facilities, and services of a water utility and has been accepted by this Commission for that purpose. Indeed, it is the method that was used in the Company's prior rate cases,

including its last base rate case at Docket No. R-2023-3043189, and has been accepted by the Commission for use by the Company and other water utilities in the Commonwealth.

Q. Is the base-extra capacity method described in Exhibit No. 12-A?

A. Yes. It is described on pages 3 and 4 of the exhibit.

Q. Please describe the procedure followed in the cost allocation studies.

A. Each identified category of cost in the pro forma cost of service was allocated to the customer classifications using appropriate allocation factors. This allocation is presented in Schedule D of Exhibit No. 12-A. The categories of cost, which consist of operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in columns 1 and 2 of Schedule D. The costs in each category, shown in column 4, are allocated to the several customer classifications based on allocation factors referenced in column 3. The development of the allocation factors is presented in Schedule E of each exhibit.

I will use some of the larger cost items to illustrate the principles and considerations used in the cost allocation methodology. Purchased water, purchased electric power, and treatment chemicals are examples of costs that tend to vary with the amount of water consumed and are, therefore, considered base costs. These costs are allocated to the several customer classifications in direct proportion to the average daily consumption of those classifications using Factor 1. The development of Factor 1 is shown in Schedule E of Exhibit No. 12-A.

Other sources of supply, water treatment, and transmission costs are associated with meeting maximum day requirements usage requirements. Costs of this nature were allocated to customer classifications partially as base costs (i.e., in proportion to

average daily consumption, pursuant to Factor 1), partially as maximum day extra capacity costs (i.e., in proportion to maximum day extra capacity, pursuant to Factor 2) and, for certain pumping stations and transmission mains, partially as fire protection costs (i.e., pursuant to Factor 3). Factors 2 and 3 are developed in Schedule E of Exhibit No. 12-A.

Costs associated with storage facilities, and the capital costs of distribution mains were allocated partly based on average consumption and partly based on maximum hour extra demand, including the demand for fire protection service, because these facilities are designed to meet maximum hour and fire demand requirements. The development of Factor 4, which is used for these allocations, is shown in Schedule E of Exhibit No. 12-A. Fire demand costs were allocated to public and private fire protection service and to general service in proportion to the relative potential demands on the system from hydrants and fire services and from commercial service lines sized to provide both fire protection and general service.

Costs associated with pumping facilities and the operation and maintenance of mains were allocated on the combined bases of maximum day and maximum hour extra capacity because these facilities serve both functions. The relative weightings of Factor 3 (maximum day) and Factor 4 (maximum hour) for pumping facilities and the operation and maintenance of mains were based on the functional use of pumps and footage of mains, respectively, serving maximum day and maximum hour functions. The weighted factors, identified as Factor 5, Factor 5A and Factor 8, are developed on Schedule E of Exhibit No. 12-A.

Costs associated with meters and services were allocated to customer classifications in proportion to the capital costs of the sizes and quantities of meters

and services serving each classification. The factors for allocating the cost of meters and services, identified as Factor 10 and Factor 11, are developed on Schedule E of Exhibit No. 12-A.

The costs of customer accounting, billing and collections were allocated based on the number of customers for each customer classification. The costs of meter reading were allocated based on the pro forma number of meters by classification. These factors, identified as Factor 14 and Factor 15, are developed on Schedule E of Exhibit No. 12-A. Bad debt expense, except for bad debt expenses related to the Company's Arrearage Management Program, was allocated based on the average net write-offs for 2022, 2023, and 2024 (Factor 22). The bad debt expense related to the Company's Arrearage Management Program was directly assigned to the Residential class.

Administrative and general costs (except those that are directly assignable to the Residential class, such as Customer Assistance Program costs) were allocated based on allocated direct costs excluding those costs that require little administrative and general expense, such as purchased water, power, chemicals, and waste disposal. The factor for this allocation is identified as Factor 16.

Annual depreciation accruals were allocated based on the function of the facilities in each plant account to which depreciation expense is recorded. The original cost less accrued depreciation of utility plant in service was also allocated based on the function of the plant recorded in each account for the purpose of developing Factor 19, which is used to allocate items such as return and income taxes.

Q. What was the source of the total cost of service data set forth in column 4 of Schedule D of Exhibit No. 12-A?

A. The pro forma costs of service were furnished by the Company and are the same as those set forth in PAWC Exhibit No. 3-A for Water Operations.

Q. Refer to Schedule E of Exhibit No. 12-A and explain the source of the system maximum day and maximum hour ratios used in the development of Factors 2, 3 and 4.

A. The ratios were based on a review of experienced Company data. The maximum day ratio of 1.4 times the average day approximates the ratio of maximum daily sendout experienced by the Company in 1988, 1995, 1996, 1999 and 2003. The maximum hour ratio of 2.1 times the average hour approximates the results of an analysis that was performed to determine the peak hour consumption experienced by the Company's three largest operating districts.

Q. These maximum day and maximum hour ratios were recorded 20 years ago. Why are you using these ratios rather than more recent ones?

A. A water system must be designed to meet the highest peak demand that potentially could be experienced – not just the highest peak demand that was experienced within a recent historical period. Peak demands can vary based on contingencies that do not reoccur on a regular or predictable basis. The facilities needed to produce and distribute water have a long lead-time to design and construct and have a correspondingly long service life. Given those inherent characteristics of water utility facilities, responsible waterworks practice necessitates building a system that can meet peak demands whenever they may occur because the system cannot be expanded (or contracted) to meet only those demands that appear within a limited historical study

period, such as a ten-year look-back. Additionally, the water usage on the maximum days in areas within the Company's overall water operations are often more than 1.4 times the average usage for that year. Given PAWC's obligation to furnish safe and reliable service, the Company must be prepared to meet customers' peak demands whenever they occur and, therefore, it is not reasonable to ignore the maximum day ratios that the Company has actually experienced.

Q. Did the Company perform an analysis of recent system-wide maximum hour demands for this proceeding consistent with the 2023 Rate Case Order (p. 209)?

A. Yes. Exhibit No. 12-A, Schedule G reflects the analysis completed for the system-wide maximum demand. PAWC provided hourly sendouts for the years 2021 through 2024 for 13 of the Company's treatment facilities that are located in different regions around the Commonwealth with readily available SCADA reads. The sampled set of facilities makes up about 60% of the system-wide sendout for the years 2021 through 2024. There were many gaps in hourly reads for 2021 and 2022 because the Company began tracking these reads on a more consistent basis starting in 2021 for the 13 facilities analyzed. In order to fill in the missing gaps of SCADA data to develop the maximum hour ratios for the years 2021 through 2024, I calculated average hourly reads for each hour of the day for each treatment facility and filled in missing reads with these average hourly usages.

Table 1 presents the maximum hour ratios by year with the missing gaps of data filled in with average hourly usages. Table 2 presents the maximum hourly ratios excluding average hourly reads for the missing data gaps, which results in a wide range of maximum hour ratios due to the variability of the average and maximum hour sendout values.

Table 1

Year	Average Hr. (AH) Sendout (MGD)*	Max Hr. (MH) Sendout*	Ratio, MH/AH	Date/Time of Max Hr.
2021	4.75	5.03	1.06	10/13/21, 8 PM
2022	4.85	5.63	1.16	12/26/22, 8 PM
2023	4.71	5.72	1.21	9/5/23, 11 PM
2024	4.76	6.19	1.30	7/8/24, 7 PM

*Analysis including average hourly reads for missing data gaps.

Table 2

Year	Average Hr. Sendout (MGD)*	Max Hr. Sendout*	Ratio, MH/AH	Date/Time of Max Hr.
2021	0.63	2.83	4.52	12/24/21, 4 PM
2022	2.88	4.32	1.50	12/27/22, 2 PM
2023	4.06	5.61	1.38	9/5/23, 11 PM
2024	4.69	6.07	1.30	7/8/24, 7 PM

*Analysis excluding average hourly reads for missing data gaps.

The maximum hour sendout dates and times begin to align in 2023 and 2024, due to improved accuracy in the hourly SCADA reads and a corresponding reduction in data gaps.

Q. Are you changing the actual system-wide maximum hourly capacity demands recorded in 1988 based on the results of your analysis?

A. No. As I explained earlier in my testimony, there were significant data gaps for the sample set of treatment facilities studied that create challenges in accurately measuring maximum hour demand. The 2024 hourly reads have minimal data gaps and the accuracy of future hourly reads will continue to improve. It would be reasonable to compile three years of accurate hourly reads, at a minimum, before such data can be used to calculate system-wide maximum hour demands in PAWC's future rate cases.

Q. Does the AWWA M1 Manual, Seventh Edition, address system-wide maximum day demand factors for use in the base extra capacity method?

A. The AWWA M1 Manual does not directly prescribe a specific system-wide maximum day factor. However, Appendix A to the manual addresses the diversity ratio, which is calculated using the system-wide peaking factor. Specifically, the diversity ratio is the non-coincident peaking factor divided by the system peaking factor. In Appendix A, the manual recommends that a reasonable diversity ratio should be between 1.1 and 1.4. The 1.4 system-wide maximum day demand factor employed in the water cost of service study produces a diversity factor that is reasonable based on the range recommended in the AWWA manual.

Q. Please explain the calculation of a diversity ratio using the Company's system-wide maximum day factor.

A. The Company's non-coincident peaking factor (the dividend, which is divided by the system-wide maximum day factor to derive the diversity factor) is calculated based on the non-coincident maximum day volumes found on Schedule E, in Exhibit 12-A. The total average daily consumption (in 100 gallons) shown in this schedule totals 1,206,606. The maximum day extra capacity (in 100 gallons) totals 1,143,107. The factors (column 3) that produce this amount were obtained from a demand study completed by the Company from January 2013 through October 2015. If these volumes of average day and maximum day extra capacity are added together, the sum equals the non-coincident maximum day volume (in 100 gallons) of 2,349,713. The ratio of the non-coincident peak volume (in 100 gallons) of 2,349,713 to average day volume (in 100 gallons) of 1,206,606 equals 1.95. This non-coincident ratio is then divided by the system-wide peaking factor (coincident peaking factor) to develop the

diversity ratio. The Company's system-wide peaking factor of 1.4 produces a diversity factor of 1.39 (1.95/.40), which is reasonable based on the recommended range of diversity ratios set forth in the AWWA Manual. In short, calculating the diversity ratios using the system-wide maximum day factors of PAWC, fully supports the reasonableness of the system-wide maximum day factor used in the COSS.

Q. Are the system maximum day and maximum hour ratios the same as those used in studies presented on behalf of the Company in prior proceedings before this Commission?

A. Yes, they are.

Q. Are you proposing to change the maximum day and maximum hour ratios for the water cost of service study in this proceeding?

A. No, I am not.

Q. Are the customer class extra capacity factors the same as those used in the most recent prior study for the Company?

A. Yes, the extra capacity factors used in Exhibit No. 12-A reflect the results of PAWC's most recent customer class demand study submitted in the Company's 2017 base rate case. A detailed explanation of the methods and procedures used, the sampling techniques, the areas and customers monitored, the results of the monitoring during the 2013-2015 period, and the conclusions from the study results are described in the text of the study provided in Appendix A of Exhibit No. 12-A.

Consistent with the 2023 Rate Case Order (p. 214), on July 25, 2025, PAWC filed a feasibility study for updating the 2017 customer class demand study as recommended by the Pennsylvania-American Water Large Users Group in that case. The feasibility study sets forth the overall scope of the demand study, the methods for

selecting the customers to be monitored, the equipment to be used, and the overall estimated cost of the study ($75,000). If the parties, and ultimately the Commission, approve the overall scope and cost, a full-scale demand study would be undertaken prior to PAWC's next base rate case.

Q. For Exhibit No. 12-A, did you make any adjustments to the cost allocation study?

A. Yes, four adjustments were made to the study. I will describe each adjustment and explain why it was made.

Q. Please explain the first adjustment.

A. The first adjustment was made to exclude the volume of contract sales under Riders DIS (Demand Industrial Sales) and DRS (Demand Resale Sales) in developing the allocation factors for the industrial classification and the sales for resale – Group A classification. As a result, costs are allocated only to the non-Rider DIS and non-Rider DRS customers.

Riders DIS and DRS authorize the Company to negotiate contracts at rates, with specified minimum and maximum levels, designed to retain or attract industrial and resale load for which the customer or applicant for service has a viable competitive alternative to service from PAWC, which the customer intends to select to the detriment of the Company and its other customers. In the 2023 Rate Case Order (p. 218), the Commission directed PAWC to create separate classes in the cost of service study for these Rider DIS and DRS customers instead of deducting these revenues received from those contract sales from the total cost of service and from each of the classes of service. Exhibit No. 12-A (or the water operations cost of service study) reflects Rider DIS and Rider DRS customers as separate customer classes.

Q. Why did you make this adjustment?

A. This adjustment was made to implement the Commission's directive in the 2023 Rate Case Order. However, in future rate cases, I believe excluding these contract customers from the cost of service study would provide a more meaningful comparison of allocated costs and revenues. Including contract sales inappropriately reduces the relative rate of return for the applicable class because revenues from the contract sales reflect contract rates that, to address competitive situations and avoid loss of load (or gain incremental load), are lower than the non-Rider DIS and non-Rider DRS rates. By excluding contract sales, the resulting cost of service and revenues properly reflect the costs and the rates for non-contract customers. When it approved Riders DIS and DRS, the Commission found that those riders create benefits for all the Company's customers by preserving or attracting incremental sales that, because of competitive forces, could not otherwise be made. Accordingly, the revenues derived from Rider DIS and Rider DRS customers should be reflected as deductions from all classes' cost of service in future rate cases.

Q. Please describe the second adjustment.

A. The second adjustment excludes from the extra capacity portion of Factors 2, 3 and 4 the curtailment volumes associated with service provided under the Company's industrial curtailment rate schedule. This adjustment properly accounts for the fact that curtailment volumes are interruptible and that a customer, to be eligible for this service, is required to meet certain minimum load factor requirements and have sufficient on-site storage capacity to meet its demands during periods of curtailment or interruption. This adjustment reflects the fact that a customer on this rate does not impose extra-capacity demand costs.

Q. Are the volumes associated with curtailment service included in the base portion of Factors 2, 3 and 4 in Exhibit No. 12-A?

A. Yes, they are.

Q. Please describe the third adjustment.

A. The third adjustment reallocates the unrecovered portion of public fire protection costs to the residential, commercial, industrial and public classifications. This was done to comply with Section 1328 of the Code, which provides that public fire hydrant rates may only recover 25% of the cost of public fire protection service and that the unrecovered portion should be recovered in the fixed charges of other customer classifications.

Q. How did you allocate the unrecovered portion of public fire service costs in Exhibit No. 12-A?

A. Consistent with the statutory requirement that these costs are to be recovered in fixed charges, I allocated the unrecovered public fire costs using Factor 21, which is based on the meter equivalents of the residential, commercial, industrial and public classifications.

Q. Please describe the fourth adjustment.

A. The fourth adjustment to the water cost of service study in Exhibit No. 12-A allocates a portion of the Company's total wastewater cost of service to the Company's Water Operations. The wastewater cost of service allocated to Water Operations is the cost of wastewater service less the revenues the Company's proposed wastewater rates are expected to produce.

Q. What is the total amount of wastewater revenue requirement allocated to the Company's Water Operations?

A. As shown in column 3 of Schedule A of Exhibit No. 12-A, the wastewater cost of service allocated to the cost of service for PAWC's Water Operations totals $53,010,182.

Q. How are the Wastewater Operations revenue requirements allocated to the customer classes in Exhibit No. 12-A?

A. The wastewater operations revenue requirements are allocated to the customer classes in Exhibit No. 12-A in the manner described in the direct testimony of Company Witness Max McClellan.

Q. Have you summarized the results of your cost allocation study in Exhibit No. 12-A?

A. Yes. In Exhibit No. 12-A, the results for the combined water and wastewater operations are summarized in columns 2, 3 and 4 of Schedule A. Column 5 presents each customer classification's cost responsibility as a percent of the total cost.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification in Exhibit 12-A?

A. Yes. Allocated cost responsibilities can be compared to the percentage revenue under present rates, as shown on Schedule A. The percentage cost responsibilities (relative cost of service) can be compared to the percentage of pro forma revenues (relative revenues) under proposed rates, as shown on Schedule A in Exhibit No. 12-A.

COST OF SERVICE ALLOCATION – WASTEWATER SSS OPERATIONS

Q. Please describe the overall cost of service allocation studies for the Company's SSS Operations.

A. The cost of service allocation study for the Company's SSS Operations includes the combined wastewater revenue requirements for PAWC's Wastewater Rate Zones 1, 1a, 1b, 1c, 1e, 1f and 1g. As previously noted, I performed a separate cost of service allocation study for the Company's BASA Operations (Rate Zone 1d).

The purpose of each of those studies was to allocate the total cost of service, which is the total revenue requirement, to the several customer classifications. In the studies, the total costs were allocated to the residential, non-residential, large industrial, and bulk use customer classifications in accordance with generally accepted cost of service principles and procedures.

For the purposes of cost allocation in the SSS Operations study presented in Exhibit No. 12-B, small industrial customers are included in the non-residential class, which also includes commercial and public customers. In Exhibit No. 12-B, two large industrial customers are included in the large industrial class. The bulk user class also includes the Veterans Administration Hospital, which is served from the Coatesville system. Finally, Exhibit 12-B includes a separate class for adjacent municipal and utility wastewater systems that have entered into Wastewater Treatment and Conveyance Agreements to treat their wastewater flows at the York treatment plant.

In Exhibit No. 12-D, BASA Operations, costs were allocated to the residential and non-residential classes.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes. The results of my allocations of the pro forma cost of service as of June 30, 2027 are presented in Exhibit Nos. 12-B (SSS Operations) and 12-D (BASA Operations).

Q. Please describe the method of cost allocation that was used in your studies presented in Exhibit Nos. 12-B and 12-D.

A. I used the functional cost allocation methodology described in "Financing and Charges for Wastewater Systems," Manual of Practice No. 27, published by the Water Environment Federation ("Manual of Practice No. 27"). This method allocates the cost of providing wastewater service to customer classifications in proportion to each classification's use of the service provider's facilities and services. Costs are assigned to cost components using predominant operational purposes as cost-causative factors. The functional cost method is generally accepted as a sound method for allocating the cost of wastewater service.

Q. What procedures did you use to apply the cost allocation methodology for wastewater operations?

A. Each element of the cost of service is allocated to customer classifications according to the functional categories of flow, I&I, customer facilities and customer accounting. Except for certain depreciation and rate base items that are directly assigned to the Bulk User/VA Hospital class in Exhibit No. 12-B, the functional costs are allocated to customer classifications based on the amount of flow contributed to the system, the amount of I&I allocated to each class, and the number and relative size of customers.

Q. What costs have you directly assigned to the Bulk User/VA Hospital class for the Company's SSS Operations in Exhibit No. 12-B?

A. I have directly assigned certain components of rate base and annual depreciation expense related to wastewater treatment, gravity mains, and manholes based on the result of the allocation in the 2010 Coatesville cost of service study in Docket R-2010-2166212 ("Prior Cost of Service Study"). This study allocated Coatesville Wastewater System capital costs to their bulk users in accordance with the design-basis methodology described in Manual of Practice No. 27 and the I&I study submitted in compliance with the terms of the settlement at Docket No. R-2008-2032689. Pursuant to the terms of that settlement, the Company conducted a comprehensive study to determine the current and future flow volumes for each classification and the volume of I&I in the system as it relates to direct and bulk customers. The study was submitted with the Company's wastewater base rate filing at Docket No. R-2010-2166212 and was used in determining the cost of service for the bulk user class in that case. In this case, it is appropriate to continue to allocate certain capital costs related to treatment and mains to the remaining bulk users in the Coatesville area in Exhibit No. 12-B based on the Prior Cost of Service Study and I&I study.

Q. What is the basis for the volumes used to allocate costs to customer classifications in Factor 1?

A. Factor 1 is used to allocate costs related to wastewater treatment. In Factor 1, for the residential and non-residential classes, the flows were based on pro forma water usage billing determinants multiplied by a factor of 88%, consistent with the Coatesville I&I study, which determined that 88% of water use is returned to the sewer system. I then added average daily I&I in column 3 of Schedule E. In Exhibit No. 12-B, using the

Company's flow records, it was determined that 50.1% of the average daily flow was from I&I. Except for the bulk user classes for SSS Operations, 1/3 of I&I was allocated to the customer classes based on average daily flow and 2/3 was allocated based on service equivalents. The I&I allocated to the bulk user/VA Hospital class and the Bulk Users – Contract classes in Exhibit No. 12-B was based on 25% of the ratio of I&I to customer flow of 50.1%, as the flows from bulk users already contain I&I from their own collection systems.

Q. Please give a similar description of Factor 2 for Exhibit Nos. 12-B and 12-D.

A. Factor 2 is used to allocate costs related to collection. This factor was calculated in a similar manner as Factor 1. However, based on Company records, maximum day volumes were found to be 3.0 times the total average flow for PAWC's SSS Operations and this ratio was used for all areas. Except for the bulk use classes for PAWC's SSS Operations, one-third of I&I was allocated to the customer classes based on average daily flow and two-thirds was allocated based on service equivalents. The I&I allocated to the Bulk User/VA Hospital class in Exhibit No. 12-B was based on 25% of the ratio of I&I to customer flow. The Bulk User – Contract class was not allocated any costs related to the collection system.

Q. Please explain the factors used to allocate capital costs.

A. Factors 3 and 3A are similar to Factors 1 and 2 except that Factors 3 and 3A exclude the Bulk User/VA Hospital class in Exhibit No. 12-B because assets for these customers have been directly assigned. Factors 3 and 3A are not used in Exhibit No. 12-D as that area does not have bulk customers who have specific allocations related to a wastewater treatment plant.

Q. Please explain the remaining cost allocation factors.

A. Factors 4 and 5 were used to allocate customer facilities and customer accounting costs. These factors were based on the number and relative size of the customers.

Factor 6 is a composite factor used to allocate employee pension and benefit expenses and payroll taxes. Factor 6 is based on the allocation of direct labor expense.

Factors 7 and 8 are based on the allocation of plant in service and rate base, respectively. Factor 7 allocates other rate base elements and Factor 8 is used to allocate return and taxes.

Factor 9 is based on the total cost of service and is used to allocate regulatory commission expense and other revenues.

Factor 10 is used to allocate administrative and general expenses and is based on the allocation of all other operating expenses exclusive of power, chemicals and waste disposal. Factor 11 allocates cash working capital and is based on the allocation of all operating expenses.

Q. Please explain the procedure for allocating costs to the several customer classifications.

A. The items of cost, which include operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in column 1 of Schedule D in Exhibit Nos. 12-B and 12-D. The cost of each item, shown in column 3, is allocated to the several customer classifications based on allocation factors referenced in column 2. The development of the allocation factors is presented in Schedule E of each exhibit.

Q. What was the source of the total cost of service data set forth in column 3 of Schedule D of Exhibit Nos. 12-B and 12-D?

A. The pro forma costs of service were furnished by the Company and are the same as those set forth in Exhibit No. 3-A. The pro forma cost of service in Exhibit Nos. 12-B and 12-D was reduced by the $12,710,621 and $30,380,040 in revenue requirement, respectively, that is proposed to be recovered in water rates.

Q. Have you summarized the results of your cost allocation studies for the Company's SSS Operations?

A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A of Exhibit Nos. 12-B and 12-D. Column 2 sets forth the total allocated pro forma cost of service as of June 30, 2027, for each customer classification identified in column 1. Column 3 presents each customer classification's cost responsibility as a percent of the total cost.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit Nos. 12-B and 12-D. A similar comparison of the percentage cost responsibilities (relative cost of service) and the percentage of pro forma revenues (relative revenues) under proposed rates can be made by comparing columns 3 and 7 of Schedule A of each exhibit. The rate of return by customer classification under present and proposed rates is set forth on Schedules B and C, respectively.

COST OF SERVICE ALLOCATION – WASTEWATER CSS OPERATIONS

Q. Please describe the cost of service allocation for the Company's CSS Operations.

A. The cost of service allocation study is based on the revenue requirements developed by the Company in Exhibit 3-A for its CSS Operations. The study allocated the combined cost of service of the Scranton, McKeesport and Kane operations to residential, non-residential, industrial, bulk, and stormwater classifications. As previously noted, I performed a separate cost of service allocation study for the Company's EBMA Operations.

Q. Have you prepared exhibits presenting the results of your studies?

A. Yes. The results of my allocation of the pro forma cost of service as of June 30, 2027 are shown in Exhibit Nos. 12-C (CSS Operations) and 12-E (EBMA Operations).

Q. Please describe the method of cost allocation that was used in your studies.

A. For Exhibit Nos. 12-C and 12-E, I also used the functional cost allocation methodology described in Manual of Practice No. 27. I modified the allocation method to determine the incremental cost related to handling stormwater for a CSS and combined sewer overflows ("CSO").

Q. What procedures did you use to apply the cost allocation methodology for CSS Operations and EBMA Operations?

A. Each element of the cost of service is allocated to customer classifications according to the functional categories of sanitary flow (including normal I&I), stormwater introduced from surface sources, customer facilities and customer accounting. Except for certain operating costs, depreciation, and rate base items that are directly assigned to either the sanitary system or to the stormwater function, the functional costs are allocated to customer classifications based on the amount of flow contributed to the

system, the amount of I&I allocated to each class, the volume of stormwater, and the number and relative size of customers.

Q. What costs have you directly assigned to the sanitary sewer classifications?

A. I directly assigned rate base items and annual depreciation expense associated with pumping stations, wastewater treatment structures and equipment, gravity mains, and manholes to the sanitary sewer classes (residential, non-residential and large industrial). The wastewater collection system in the Scranton operating district is not entirely a combined system. Approximately 63% of the collection system is combined sewers and the remaining 37% comprises sanitary sewers only. Therefore, for gravity mains, after assigning specific stormwater assets to the stormwater class described below, I allocated 37% of the remaining costs of gravity mains to the sanitary classes, and I allocated 63% on a combined system basis. The cost of manholes in Account 361.2 were allocated in the same manner. For the McKeesport operating district, the collection system is a combined system except for the Port Vue area where approximately 25% is combined sewers and 75% is sanitary only. For the Kane operating district, the collection system inside the Borough is a combined system and the collection system outside the Borough is sanitary only. For the EBMA operating district, the collection system is a combined system and approximately 60% is combined sewers and the remaining 40% is sanitary sewers. The collection system assets allocated to sanitary only, allocated on a combined system basis and directly assigned to stormwater for each CSS operating district were aggregated and used to allocate the combined investment to customer classifications. For pumping system assets, the Froude Avenue pumping station in the Scranton operating district serves only sanitary sewers and, therefore, its cost was assigned solely to the sanitary

classifications. The remaining pumping stations were allocated on a combined system basis.

For the wastewater treatment plants, a detailed analysis of the structures account and the equipment account was performed to identify the portions of the plants specifically related to secondary sanitary treatment. The portions of the plants thus identified were allocated to the sanitary classifications.

The remaining portions of the wastewater treatment structures and equipment accounts in the Scranton operating district, sized to handle 60 mgd of flow, was assigned 41.67% (25 mgd) to the sanitary classes and 58.33% (35 mgd) to stormwater. For the McKeesport operating district, the wastewater treatment plant costs were assigned based on the capacity of the McKeesport wastewater treatment plant (the largest treatment plant). This plant is sized to handle 66 mgd of combined flow, and 45.45% (30 mgd) was assigned to the sanitary classes and 54.54% (36mgd) to stormwater. The Kinzua and Pine Street wastewater treatment plants in the Kane operating district are sized to handle 7.25 mgd of combined flow. This capacity was assigned 27.6% (2 mgd) to the sanitary classes and 72.5% (5.25 mgd) to stormwater. The EBMA wastewater treatment plant is sized to handle 3 mgd of flow and was assigned 40% (1.2 mgd) of combined flow and 60% (1.8 mgd) to stormwater.

Q. What costs have you directly assigned to the stormwater classification?

A. I directly assigned approximately 10.9% of collection operating labor to stormwater for seven collection system employees who are specifically tasked with operating and maintaining the CSO assets within the collection systems. In addition to the pumping stations and portions of the treatment plant related to stormwater that I previously discussed, I also identified rate base items and associated annual depreciation expense

for specific CSO assets within Account 361.10, Gravity Mains. These assets include catch basins, CSO outfalls, regulator chambers, diversion manholes, culverts, detention basins, and biofiltration catch basin systems. The costs of these assets were directly assigned to the stormwater classification.

Q. What other costs were directly assigned to the stormwater function?

A. For Account 391, Transportation Equipment, the cost of one vactor truck and the cost of a street sweeper in Scranton, vactor truck assets in McKeesport and Kane, and 17% of EBMA Transportation Equipment (60% of non-light duty trucks) were allocated directly to stormwater.

Q. What is the basis for the volumes used to allocate costs to customer classifications for operating and maintenance expenses?

A. Factors 1 and 2 are used to allocate operation and maintenance costs related to wastewater collection and treatment. For Factor 1, for the residential, non-residential, industrial, and bulk classes, the flows were based on pro forma water usage billing determinants multiplied by a factor of 88%, consistent with the Coatesville I&I study. I then added average daily I&I in column 3 of Schedule E. Using Company flow records for SSS Operations, it was determined that 50.1% of the average daily flow was from I&I. One-third of the I&I was allocated to the customer classes based on average daily flow and two-thirds was allocated based on service equivalents using Factor 1A.

Factor 2 is based on average daily sanitary flows from Factor 1 plus average daily stormwater flow. The total wastewater flow (sanitary and stormwater for Scranton, McKeesport and Kane combined) is based on the experienced average daily

total flow for 2024 of 26.0 mgd and the EBMA total wastewater flow is based on an average daily total flow for 2024 of 0.993 mgd.

Q. Please explain the factors used to allocate the capital costs.

A. Factors 3 and 4 are similar to Factors 1 and 2 except that Factors 3 and 4 include peak flows. For Factor 3, the total peak sanitary flow is based on 57 mgd (sum of Scranton at 25 mgd, McKeesport at 30 mgd and Kane at 2 mgd) and 1.2 mgd (EBMA), which reflects additional I&I under peak conditions. For Factor 4, the total peak wastewater flow capacity is based on 1,333 mgd, with the addition of 76.25 mgd of peak stormwater flow (sum of Scranton at 35 mgd, McKeesport at 36 mgd and Kane at 5.25 mgd), and 4.8 mgd with the addition of 1.8 mgd of peak stormwater flow (EBMA).

Q. Please explain the remaining cost allocation factors.

A. Factors 5 and 6 were used to allocate customer facilities and customer accounting costs. These factors were based on the number and relative size of the customers.

Factor 7 is a composite factor used to allocate employee pension and benefit expenses and payroll taxes. Factor 7 is based on the allocation of direct labor expenses.

Factors 8 and 9 are based on the allocation of plant in service and rate base, respectively. Factor 8 allocates other rate base elements, and Factor 9 is used to allocate return and taxes.

Factor 10 is based on the total cost of service and is used to allocate regulatory commission expense and other revenues. Factor 10A is based on the total cost of service with stormwater costs reallocated to the sanitary classes and is used to allocate the portion of the CSS wastewater cost of service to be recovered through water rates.

Factor 11 is used to allocate administrative and general expenses and is based on the allocation of all other operating expenses exclusive of power, chemicals and waste disposal. Factor 12 allocates cash working capital and is based on the allocation of all operating expenses.

Q. Please explain the procedure for allocating costs to the several customer classifications.

A. The items of cost, which include operation and maintenance expenses, depreciation expense, taxes and income available for return, are identified in column 1 of Schedule D of Exhibit Nos. 12-C and 12-E. The cost of each item, shown in column 3, is allocated to the several customer classifications based on allocation factors referenced in column 2. The development of the allocation factors is presented in Schedule E of the exhibit.

Q. What was the source of the total cost of service data set forth in column 3 of Schedule D of Exhibit Nos. 12-C and 12-E?

A. The pro forma cost of service was furnished by the Company and are the same as those set forth in Exhibit No. 3-A. This pro forma cost of service was reduced by $7,062,475 (CSS Operations) and $2,957,046 (EBMA Operations), which is the amount the Company proposes to recover in water rates. The revenues under proposed rates for the CSS Operations and EBMA Operations are sufficient to recover the remaining revenue requirement.

Q. Have you summarized the results of your cost allocation studies for the Company's CSS Operations and EBMA Operations?

A. Yes. The results are summarized in columns 1, 2 and 3 of Schedule A of Exhibit Nos. 12-C and 12-E. Column 2 sets forth the total allocated pro forma cost of service as of

June 30, 2027 for each customer classification identified in column 1. Column 3 presents each customer classification's cost responsibility as a percentage of the total cost. The total cost of service associated with stormwater for the combined systems is $42,748,417 (CSS Operations) and $2,149,096 (EBMA Operations), as shown in column 7 of Schedule D of Exhibit No. 12-C and 12-E, respectively. This cost was reallocated to the sanitary classes based on Factor 1A.

Q. Have you compared these cost responsibilities with the proportionate revenue under existing rates for each customer classification?

A. Yes. A comparison of the allocated cost responsibilities and the percentage revenue under existing rates can be made by comparing columns 3 and 5 of Schedule A of Exhibit Nos. 12-C and 12-E. A similar comparison of the percentage cost responsibilities (relative cost of service) and the percentage of pro forma revenues (relative revenues) under proposed rates can be made by comparing columns 3 and 7 of Schedule A of Exhibit Nos. 12-C and 12-E. The rate of return by customer classification under present and proposed rates is set forth on Schedules B and C.

CONCLUSION

Q. Does this complete your direct testimony at this time?

A. Yes, it does.

GREGORY R. HERBERT – LIST OF CASES TESTIFIED OR ASSISTED FORMER GANNETT FLEMING STAFF

Year	Jurisdiction	Docket No.	Client Utility	Subject
2017	MO PSC	SR-2017-0286	Missouri-American Water Company	Cost of Service/Rate Design
2018	PA PUC	2018-200208	SUEZ Water Pennsylvania	Revenue Requirements
2018	NJ BPU	WR18050593	SUEZ Water New Jersey, Inc	Cost Allocation/Rate Design
2019	PA PUC	2018-3006814	UGI Utilities Inc. - Gas Division	Cost of Service Allocation Studies
2019	PA PUC	2019-3006904	Newtown Artesian Water Co.	Revenue Req./Rate Design
2019	PA PUC	2019-3010955	City of Lancaster – Sewer Fund	Rev. Req./COS/Rate Design
2020	PA PUC	2020-3017206	Philadelphia Gas Works	Cost of Service
2020	PA PUC	2020-3019369	Pennsylvania American Water	Cost of Service
2020	PA PUC	2020-3019371	Pennsylvania American Water	Cost of Service
2020	PA PUC	2020-3020256	City of Bethlehem	Rev. Req./COS/Rate Design
2020	CA PUC	A2101003	San Jose Water Company	Rate Design
2021	PA PUC	2021-3026116	Borough of Hanover	Revenue and Revenue Requirements
2021	PA PUC	2021-3026682	City of Lancaster – Water Fund	Revenue and Revenue Requirements
2021	PA PUC	2021-3027385	Aqua Pennsylvania, Inc.	Cost of Service/Rate Design
2021	PA PUC	2021-3027386	Aqua Pennsylvania Wastewater, Inc.	Cost of Service/Rate Design
2022	PA-PUC	2022-3031704	Borough of Ambler	Rev. Req./Rate Design
2022	PA-PUC	2022-3031673	Pennsylvania American Water	Cost of Service
2022	PA-PUC	2022-3031340	York Water Company	Cost of Service/Rate Design
2022	PA-PUC	2022-3032806	York Water Company	Cost of Service/Rate Design
2022	KY-PSC	2022-00161	Northern Kentucky Water District	Cost of Service/Rate Design
2022	PUCO	22-1094-WW-AIR	Aqua Ohio Inc.	Cost of Service
2022	PUCO	22-1096-ST-AIR	Aqua Ohio Inc.	Cost of Service
2023	PA-PUC	2023-3037933	Philadelphia Gas Works	Cost of Service
2023	VA-SCC	PUR-2023-00073	Aqua Virginia, Inc.	Bill Analysis/Rate Design
2024	NJ-BPU	WR24010057	Aqua New Jersey, Inc.	Bill Analysis/Rate Design
2024	IL-CC	24-0044	Aqua Illinois, Inc.	Bill Analysis/Rate Design
2024	PA-PUC	R-2024-3045192	Veolia Water Pennsylvania	Rev. Req./Rate Design
2024	PA-PUC	R-2024-3045193	Veolia Wastewater Pennsylvania	Rev. Req./Rate Design
2024	PA-PUC	R-2024-3047822	Aqua Pennsylvania, Inc. (Water)	Bill Analysis
2024	PA-PUC	R-2024-3047824	Aqua Pennsylvania, Inc. (Wastewater)	Bill Analysis
2024	PA-PUC	R-2024-3050208	Newtown Artesian Water Co.	Rev. Reg./Rate Design
2025	PA-PUC	R-2025-3053112	Philadelphia Gas Works	Cost of Service

2025	NCUC	W-218 Sub. 629	Aqua North Carolina, Inc.	Bill Analysis/Rate Design
2025	PA-PUC	R-2025-3053442	The York Water Company	Cost of Service and Rate Design
2025	PA-PUC	R-2025-3053573	The York Water Company (WW)	Cost of Service and Rate Design
2025	PUC-TX	Docket No. 58124	Aqua Texas, Inc. (Water and WW)	Bill Analysis/COS/Rate Design
2025	VA-SCC	PUR-2025-00071	Aqua Virginia, Inc. (Water and WW)	Bill Analysis/COS/Rate Design
2025	RIPUC	25-30-WW	Veolia Rhode Island, Inc.	Cost of Service and Rate Design
2025	PUCO	25-0594-WW-AIR	Aqua Ohio, Inc. (Water)	Bill Analysis/COS/Rate Design
2025	PUCO	25-0593-ST-AIR	Aqua Ohio, Inc. (Wastewater)	Bill Analysis/COS/Rate Design
2025	PA-PUC	R-2025-3057237	City of Lancaster	Rev. Req./COS/Rate Design

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Gregory R. Herbert**, hereby state that the facts set forth in the pre-marked Statement No. 12 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Gregory R. Herbert

EXHIBIT NO. 12-A -
WATER OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-A
Witness: G. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

WATER OPERATIONS

WATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

November 6, 2025

Pennsylvania American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention: Ashley E. Everette
VP, Rates & Regulatory

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended June 30, 2027.

The attached report presents the results of the allocation study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

GREGORY R. HERBERT
Assistant Project Manager, Rate Studies

GRH:mle

084761.200

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PART I. INTRODUCTION

PENNSYLVANIA AMERICAN WATER COMPANY

WATER COST OF SERVICE ALLOCATION STUDY
AS OF JUNE 30, 2027

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study for the water operations based on pro forma costs as of June 30, 2027, or the fully forecasted future test year (FFTY), for Pennsylvania- American Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the water and wastewater operations and total revenues under present and proposed rates. Part II, Cost of Service by Customer Classification - Water Operations, presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations for the FFTY. Schedule A in Part II summarizes the water cost allocation and the revenues produced under present and proposed rates.

BASIS OF STUDY

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

commodities and services required in providing water service.

ALLOCATION PROCEDURES

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

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

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

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the capital cost of meters and services,

the man-hours required to read meters and the number of customers.

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

RESULTS OF STUDY

The results for the cost of service allocation study is set forth on the following pages. The data summarized in Schedule A, Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Twelve Months Ended June 30, 2027, constitute the principal results of the cost allocation studies and subsequent rate design.

The water operations cost of service by customer classification is shown in column 2 of Schedule A and are developed in Schedule D, Allocation of Cost of Service to Customer Classifications water operations. The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 of Schedule D to the cost of service set forth in column 3. The bases for the allocation factors are presented in Schedule E. The other cost of service shown in column 3 includes wastewater cost of service not recovered by wastewater rates.

Schedule F presents the calculation of the firm standby service and interruptible

standby service commodity-demand rates based on the unit costs of service by function for the water operation.

Schedule G sets forth the average day, maximum day system sendout, and maximum day ratios.

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PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

COMPARISON OF PRO FORMA COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Pro Forma Cost of Service, as of June 30, 2027				Pro Forma Revenues Under Present Rates		Pro Forma Revenues Under Proposed Rates		Proposed Increase	
	Cost of Service	Allocation of Other COS*	Total Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Residential	$ 682,920,439	$ 38,603,876	$ 721,524,315	66.3%	$ 620,483,188	66.2%	$ 725,425,433	66.6%	$ 104,942,245	16.9%
Commercial	245,729,206	$ 11,227,453	256,956,659	23.6%	224,318,174	23.9%	258,361,905	23.7%	34,043,731	15.2%
Industrial	45,903,121	$ 1,838,332	47,741,454	4.4%	42,905,050	4.6%	48,002,427	4.4%	5,097,377	11.9%
Industrial - Contract Sales	5,383,847		5,383,847	0.5%	3,686,620	0.4%	3,686,620	0.3%	-	0.0%
Public (Municipal)	25,209,837	$ 1,034,699	26,244,536	2.4%	24,548,573	2.6%	26,388,708	2.4%	1,840,135	7.5%
Other Water Utilities - Group A	1,188,981		1,188,981	0.1%	1,002,544	0.1%	1,162,821	0.1%	160,277	16.0%
Other Water Utilities - Group B	29,187		29,187	0.0%	59,124	0.0%	59,079	0.0%	(45)	-0.1%
Other Water Utilities - Contract Sales	7,456,244		7,456,244	0.7%	3,320,460	0.4%	3,320,460	0.3%	-	0.0%
Private Fire Protection	7,794,783	$ 305,822	8,100,605	0.7%	5,749,012	0.6%	8,153,435	0.7%	2,404,423	41.8%
Public Fire Protection	14,138,879		14,138,879	1.3%	11,062,317	1.2%	14,203,816	1.3%	3,141,499	28.4%
Total Sales of Water	$1,035,754,523	$ 53,010,182	$1,088,764,705	100.0%	$ 937,135,063	100.0%	$1,088,764,704	100.0%	$ 151,629,642	16.2%
Other Water Revenues	$ 11,438,031		11,438,031		10,649,702		11,438,031		788,328	7.4%
Total	$1,047,192,554	$ 53,010,182	$1,100,202,736		$ 947,784,765		$1,100,202,735		$ 152,417,970	16.1%

* Includes unrecovered Wastewater Cost of Service.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INDUSTRIAL CONTRACT	PUBLIC	OTHER WATER UTILITIES			FIRE PROTECTION	
							GROUP A	GROUP B	CONTRACT	PRIVATE	PUBLIC
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(10)	(11)
1. REVENUES FROM SALES	$ 937,135,063	$ 620,483,188	$ 224,318,174	$ 42,905,050	$ 3,686,620	$ 24,548,573	$ 1,002,544	$ 59,124	$3,320,460	$ 5,749,012	$ 11,062,317
2. OTHER REVENUES	10,618,765	9,030,219	1,152,624	170,886	7,049	91,615	15,871	932	9,603	66,516	73,451
3. TOTAL OPERATING REVENUES	947,753,828	629,513,407	225,470,798	43,075,936	3,693,669	24,640,188	1,018,415	60,056	3,330,063	5,815,528	11,135,768
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE & WW ALLOC.)	530,347,817	370,698,330	122,370,515	22,682,310	4,768,439	12,560,154	561,744	15,244	4,053,542	3,819,501	(11,181,960)
5. RETURN AND INCOME TAXES	417,406,011	258,815,077	103,100,283	20,393,626	(1,074,770)	12,080,035	456,671	44,812	(723,479)	1,996,027	22,317,728
6. LESS: TAXABLE EXCLUSIONS (FACTOR 19)	106,592,293	65,296,360	25,545,300	4,834,474	509,875	2,621,109	133,451	3,108	707,716	834,202	6,106,698
7. TAXABLE INCOME	310,813,718	193,518,717	77,554,983	15,559,152	(1,584,645)	9,458,925	323,221	41,705	(1,431,195)	1,161,825	16,211,030
8. LESS: INCOME TAXES (TAX. INC.)	65,095,191	40,529,543	16,242,708	3,258,627	(331,880)	1,981,028	67,694	8,734	(299,742)	243,326	3,395,153
9. NET RETURN (Line 5 - Line 8)	352,310,820	218,285,535	86,857,575	17,134,999	(742,890)	10,099,007	388,978	36,078	(423,737)	1,752,701	18,922,575
10. ORIGINAL COSTS MEASURE OF VALUE	5,174,843,486	3,170,008,203	1,240,173,448	234,704,080	24,753,424	127,249,633	6,478,765	150,867	34,358,183	40,498,861	296,468,020
11. RATE OF RETURN, PERCENT	6.81	6.89	7.00	7.30	(3.00)	7.94	6.00	23.91	(1.23)	4.33	6.38
12. RELATIVE RATE OF RETURN	1.00	1.01	1.03	1.07	(0.44)	1.17	0.88	3.51	(0.18)	0.64	0.94

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	INDUSTRIAL CONTRACT	PUBLIC	OTHER WATER UTILITIES			FIRE PROTECTION	
							GROUP A	GROUP B	CONTRACT	PRIVATE	PUBLIC
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(10)	(11)
1. REVENUES FROM SALES	$ 1,088,764,704	$ 725,425,433	$ 258,361,905	$ 48,002,427	$ 3,686,620	$ 26,388,708	$ 1,162,821	$ 59,079	$3,320,460	$ 8,153,435	$ 14,203,816
2. OTHER REVENUES	11,407,094	9,697,321	1,241,310	188,660	6,970	99,065	18,197	1,068	9,491	71,386	73,626
3. TOTAL OPERATING REVENUES	1,100,171,798	735,122,754	259,603,215	48,191,087	3,693,590	26,487,773	1,181,018	60,147	3,329,951	8,224,821	14,277,442
4. LESS: OPERATING EXPENSES (INCLUDES REALLOCATION OF FIRE & WW ALLOC.)	585,175,886	414,519,957	134,386,369	24,504,281	4,759,042	13,642,565	560,497	15,199	4,037,170	4,128,360	(15,377,554)
5. RETURN AND INCOME TAXES	514,995,912	320,602,796	125,216,846	23,686,806	(1,065,452)	12,845,208	620,521	44,948	(707,218)	4,096,461	29,654,996
6. LESS: TAXABLE EXCLUSIONS (FACTOR 19)	106,601,776	65,322,718	25,537,197	4,831,781	509,485	2,619,697	133,383	3,105	707,176	834,034	6,103,199
7. TAXABLE INCOME	408,394,136	255,280,078	99,679,649	18,855,025	(1,574,936)	10,225,511	487,138	41,842	(1,414,395)	3,262,427	23,551,797
8. LESS: INCOME TAXES (TAX. INC.)	90,975,564	56,867,244	22,205,050	4,200,223	(350,839)	2,277,877	108,517	9,321	(315,076)	726,752	5,246,496
9. NET RETURN (Line 5 - Line 8)	424,020,348	263,735,552	103,011,796	19,486,583	(714,612)	10,567,331	512,004	35,627	(392,142)	3,369,709	24,408,501
10. ORIGINAL COSTS MEASURE OF VALUE	5,174,843,486	3,171,005,715	1,239,669,771	234,552,482	24,732,262	127,169,766	6,474,914	150,751	34,328,950	40,487,072	296,271,804
11. RATE OF RETURN, PERCENT	8.19	8.32	8.31	8.31	(2.89)	8.31	7.91	23.63	(1.14)	8.32	8.24
12. RELATIVE RATE OF RETURN	1.00	1.02	1.01	1.01	(0.35)	1.01	0.97	2.88	(0.14)	1.02	1.01

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
OPERATION AND MAINTENANCE EXPENSES													
	Source of Supply Expenses												
	----Operation----												
601.1	Salaries and Wages	2	$ 260,490	$ 143,180	$ 71,183	$ 16,769	$ 2,987	$ 8,218	$ 408	$ 7	$ 4,157	$ 2,215	$ 11,364
610.1	Purchased Water	1	2,795,785	1,472,870	709,866	210,307	36,475	104,270	5,179	21	52,750	33,288	170,760
615.1	Purchased Power	1	4,187,873	2,206,247	1,063,325	315,023	54,636	156,188	7,758	32	79,015	49,863	255,785
616.1	Purchased Fuel	1	101,095	53,259	25,669	7,605	1,319	3,770	187	1	1,907	1,204	6,175
618.1	Chemicals	1	-	-	-	-	-	-	-	-	-	-	-
620.1	Materials and Supplies	2	73,738	40,530	20,150	4,747	845	2,326	116	2	1,177	627	3,217
631.1	Contract Services -Engineering	2	311,640	171,295	85,161	20,062	3,573	9,832	488	9	4,974	2,650	13,596
633.1	Contract Services -Legal	2	-	-	-	-	-	-	-	-	-	-	-
636.1	Contract Services -Other	2	574,689	315,881	157,044	36,996	6,589	18,131	901	16	9,172	4,887	25,072
641.1	Rental of Building	2	-	-	-	-	-	-	-	-	-	-	-
642.1	Rental of Equipment	2	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
650.1	Transportation	2	32	18	9	2	0	1	0	0	1	0	1
675.1	Miscellaneous Expenses	2	3,285,737	1,806,023	897,886	211,523	37,672	103,660	5,149	92	52,441	27,944	143,346
	Total Operation		11,591,078	6,209,303	3,030,293	823,035	144,096	406,396	20,187	180	205,595	122,679	629,316
	----Maintenance----												
601.2	Salaries and Wages	2	234,711	129,010	64,139	15,110	2,691	7,405	368	7	3,746	1,996	10,240
620.2	Materials and Supplies	2	19,874	10,924	5,431	1,279	228	627	31	1	317	169	867
636.2	Contract Services	2	481,619	264,725	131,611	31,005	5,522	15,194	755	13	7,687	4,096	21,011
631.2	Contract Services - Engineering	2	158,472	87,105	43,305	10,202	1,817	5,000	248	4	2,529	1,348	6,914
636.2	Contract Services - Other	2	-	-	-	-	-	-	-	-	-	-	-
650.1	Transportation	2	-	-	-	-	-	-	-	-	-	-	-
675.2	Misc. Maintenance Expense	2	65,693	36,109	17,952	4,229	753	2,073	103	2	1,048	559	2,866
	Total Maintenance		960,369	527,872	262,438	61,825	11,011	30,298	1,505	27	15,328	8,168	41,898
	Total Source of Supply Expenses		$ 12,551,447	$ 6,737,175	$ 3,292,731	$ 884,859	$ 155,107	$ 436,695	$ 21,693	$ 206	$ 220,922	$ 130,846	$ 671,213
	Water Treatment Expenses												
	----Operation----												
601.3	Salaries and Wages												
	Power and Pumping and Other Dept Exp	5A	$ 1,369,802	$ 811,250	$ 391,199	$ 106,970	$ -	$ -	$ -	$ -	$ -	$ 9,676	$ 50,707
	Purification and Laboratory	2	13,161,265	7,234,162	3,596,548	847,272	150,898	415,218	20,627	367	210,058	111,931	574,184
615.3	Purchased Power	1	15,927,690	8,390,996	4,044,132	1,198,124	207,797	594,029	29,507	121	300,517	189,642	972,824
618.3	Chemicals	1	22,493,515	11,849,991	5,711,233	1,692,024	293,457	838,904	41,671	171	424,398	267,818	1,373,848
620.3	Materials and Supplies	6	900,773	498,731	247,198	59,153	9,354	25,739	1,279	23	13,021	7,538	38,737
631.3	Contract Services -Engineering	6	248,798	137,752	68,277	16,338	2,584	7,109	353	6	3,597	2,082	10,699

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
635.3	Contract Services -Testing	6	310,109	171,698	85,103	20,365	3,220	8,861	440	8	4,483	2,595	13,336
636.3	Contract Services -Other	6	2,664,447	1,475,224	731,202	174,972	27,669	76,135	3,782	67	38,517	22,298	114,581
641.3	Rental of Building	6	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
642.3	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	0
650.3	Transportation	6	100,008	55,371	27,445	6,567	1,039	2,858	142	3	1,446	837	4,301
675.3	Miscellaneous Expenses												
	Waste Disposal	1	4,216,691	2,221,429	1,070,642	317,191	55,012	157,263	7,812	32	79,559	50,206	257,545
	Other	6	4,091,722	2,265,463	1,122,888	268,700	42,491	116,919	5,808	103	59,149	34,243	175,960
	Total Operation		65,484,820	35,112,066	17,095,868	4,707,676	793,520	2,243,036	111,421	902	1,134,744	698,867	3,586,721
	----Maintenance----												
601.4	Salaries and Wages												
	Power and Pumping	5A	540,457	320,079	154,348	42,205	-	-	-	-	-	3,818	20,006
	Purification and Laboratory	2	2,491,716	1,369,586	680,906	160,407	28,568	78,610	3,905	70	39,769	21,191	108,706
620.4	Materials and Supplies	7	576,224	321,098	158,729	38,504	5,429	14,939	742	13	7,557	4,753	24,460
631.4	Contract Services - Engineering	7	106,577	59,390	29,358	7,122	1,004	2,763	137	2	1,398	879	4,524
636.4	Contract Services	7	1,253,377	698,439	345,260	83,752	11,809	32,494	1,614	29	16,439	10,338	53,204
636.4	Contract Services - Other	7	-	-	-	-	-	-	-	-	-	-	-
650.4	Transportation	7	2,369	1,320	653	158	22	61	3	0	31	20	101
675.4	Miscellaneous Expenses - Waste Disposal	1	214,697	113,106	54,513	16,150	2,801	8,007	398	2	4,051	2,556	13,113
	Total Maintenance		5,185,417	2,883,018	1,423,765	348,298	49,634	136,874	6,799	116	69,244	43,554	224,114
	Total Water Treatment Expenses		$ 70,670,237	$ 37,995,084	$ 18,519,633	$ 5,055,974	$ 843,154	$ 2,379,911	$ 118,220	$ 1,017	$ 1,203,989	$ 742,421	$ 3,810,835
	Transmission & Distribution Expenses												
	----Operation----												
601.5	Salaries and Wages												
	Supervision and Engineering	12	$ 3,120,950	$ 1,984,292	$ 788,429	$ 128,064	$ 7,942	$ 79,108	$ 4,032	$ 123	$ 10,793	$ 20,894	$ 97,274
	Mains	8	2,915,337	1,723,511	802,302	145,228	9,296	82,117	4,598	81	12,941	21,734	113,529
	Storage Facilities	4	123,688	75,231	34,185	5,477	-	3,329	196	3	-	843	4,423
	Meters	10	505,764	393,794	98,199	4,108	301	9,078	89	58	138	-	-
	Services	11	239,572	213,550	21,336	473	33	1,401	6	6	8	2,758	-
615.5	Purchased Power	1	1,122,853	591,539	285,099	84,464	14,649	41,877	2,080	9	21,186	13,369	68,581
620.5	Materials and Supplies	12	1,137,820	723,423	287,441	46,689	2,895	28,841	1,470	45	3,935	7,618	35,464
631.5	Contract Services -Engineering	12	11,252	7,154	2,843	462	29	285	15	0	39	75	351
636.5	Contract Services -Other	12	529,907	336,913	133,867	21,744	1,348	13,432	685	21	1,833	3,548	16,516
641.5	Rental of Building	12	0	0	0	0	0	0	0	0	0	0	0
642.5	Rental of Equipment	12	0	0	0	0	0	0	0	0	0	0	0
650.5	Transportation	12	39,304	24,989	9,929	1,613	100	996	51	2	136	263	1,225
675.5	Miscellaneous Expenses	12	2,154,695	1,369,950	544,329	88,415	5,483	54,616	2,783	85	7,451	14,425	67,158
	Total Operation		11,901,142	7,444,348	3,007,959	526,735	42,076	315,079	16,003	434	58,460	85,529	404,521

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	----Maintenance----												
601.6	Salaries and Wages												
	Supervision and Engineering	13	210,023	134,380	38,260	4,935	314	3,658	151	9	403	1,246	26,667
	Structures and Improvements	4	33,704	20,500	9,315	1,492	-	907	53	1	-	230	1,205
	Mains	8	1,358,802	803,307	373,943	67,689	4,333	38,273	2,143	38	6,031	10,130	52,914
	Services	11	781,158	696,311	69,570	1,541	106	4,569	19	21	28	8,994	-
	Meters	10	727,879	566,735	141,324	5,911	433	13,064	128	83	199	-	-
	Storage Facilities	4	-	-	-	-	-	-	-	-	-	-	-
	Fire Hydrants	9	360,004	-	-	-	-	-	-	-	-	-	360,004
	Other	13	5,548,770	3,550,299	1,010,813	130,376	8,289	96,655	3,987	244	10,647	32,926	704,535
620.6	Materials and Supplies	13	1,408,788	901,392	256,637	33,101	2,104	24,540	1,012	62	2,703	8,360	178,876
636.6	Contract Services	13	1,993,103	1,275,258	363,081	46,831	2,977	34,718	1,432	88	3,824	11,827	253,067
637.6	Contract Services - Engineering	13	54,951	35,160	10,010	1,291	82	957	39	2	105	326	6,977
650.6	Transportation	13	21,904	14,015	3,990	515	33	382	16	1	42	130	2,781
675.6	Miscellaneous Expenses	13	2,809,449	1,797,585	511,794	66,012	4,197	48,938	2,018	123	5,391	16,671	356,720
	Total Maintenance		15,308,536	9,794,941	2,788,738	359,694	22,868	266,662	10,999	673	29,373	90,841	1,943,747
	Total Transmission and Distribution Expenses		$ 27,209,678	$ 17,239,289	$ 5,796,697	$ 886,429	$ 64,944	$ 581,741	$ 27,002	$ 1,107	$ 87,833	$ 176,369	$ 2,348,268
	Customer Accounting Expenses												
601.7	Salaries and Wages												
	Meter Reading and Other Expense	15	$ 2,865,897	$ 2,650,135	$ 202,793	$ 2,495	$ 123	$ 9,849	$ 26	$ 32	$ 37	$ 407	$ -
	Meter Services	10	1,612,067	1,255,174	312,997	13,092	960	28,934	284	185	441	-	-
620.7	Materials and Supplies	14	20,275	18,627	1,425	18	1	69	0	0	0	122	12
636.7	Contract Services -Other	14	17,893	16,439	1,258	15	1	61	0	0	0	108	10
642.7	Rental of Equipment	14	-	-	-	-	-	-	-	-	-	-	-
650.7	Transportation	14	166	153	12	0	0	1	0	0	0	1	0
670.7	Bad Debt	22	10,329,146	9,366,206	898,405	22,194	-	5,566	-	-	-	36,775	-
670.7	Bad Debt - AMP Program	DA	300,000	300,000									
675.7	Miscellaneous Expenses	14	2,984,193	2,741,661	209,797	2,581	128	10,189	27	33	38	18,001	1,738
	Total Customer Accounting Expenses		18,129,637	16,348,395	1,626,687	40,395	1,212	54,668	337	250	516	55,414	1,761
	Administrative and General Expenses												
601.8	Salaries and Wages	16	$ 27,316,537	18,124,073	5,735,098	1,066,839	140,378	545,869	25,610	773	193,814	175,214	1,308,871
603.8	Salaries of Officers	16	-	-	-	-	-	-	-	-	-	-	-
604.8	Employees Pension and Benefits	17	12,191,942	7,821,426	2,705,506	512,757	66,290	264,355	12,349	391	91,415	78,996	638,456
615.8	Purchased Power	16	152,910	101,453	32,103	5,972	786	3,056	143	4	1,085	981	7,327

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number	Account Description	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Industrial Contract Sales	Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract Sales	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
621	Materials and Supplies	16	975,990	647,553	204,909	38,117	5,016	19,503	915	28	6,925	6,260	46,765
631.8	Contract Services -Engineering	16	288,826	191,631	60,639	11,280	1,484	5,772	271	8	2,049	1,853	13,839
632.8	Contract Services -Accounting	16	761,589	505,302	159,895	29,744	3,914	15,219	714	22	5,404	4,885	36,492
633.8	Contract Services -Legal	16	2,312,134	1,534,063	485,432	90,300	11,882	46,204	2,168	65	16,405	14,830	110,786
634.8	Contract Services -Management												
	Customer Related	14	22,797,396	20,944,600	1,602,720	19,718	974	77,836	206	252	292	137,517	13,281
	Employee Related	17	7,581,393	4,863,647	1,682,382	318,851	41,222	164,385	7,679	243	56,845	49,123	397,015
	Water Quality Related	2	2,198,532	1,208,435	600,788	141,533	25,207	69,360	3,446	61	35,089	18,698	95,915
	Other	16	41,351,934	27,436,327	8,681,825	1,614,987	212,505	826,339	38,768	1,170	293,397	265,239	1,981,376
636.8	Contract Services -Other	16	3,285,653	2,179,977	689,822	128,320	16,885	65,657	3,080	93	23,312	21,075	157,432
636.8	Contract Services -Other H2O Grant & Discount	DA	92,000	92,000									
641.8	Rental of Buildings	16	116,323	77,179	24,422	4,543	598	2,324	109	3	825	746	5,574
642.8	Rental of Equipment	16	63,914	42,406	13,419	2,496	328	1,277	60	2	453	410	3,062
650.8	Transportation	16	3,157,441	2,094,910	662,904	123,313	16,226	63,095	2,960	89	22,402	20,252	151,289
656.8	Insurance -Vehicles	16	265,288	176,014	55,697	10,361	1,363	5,301	249	8	1,882	1,702	12,711
657.8	Insurance -General Liability	16	12,891,647	8,553,396	2,706,597	503,479	66,249	257,615	12,086	365	91,468	82,690	617,703
658.8	Insurance -Workers Comp	17	711,942	456,728	157,987	29,942	3,871	15,437	721	23	5,338	4,613	37,282
659.8	Insurance -Other	16	4,960,083	3,290,934	1,041,368	193,715	25,490	99,118	4,650	140	35,192	31,815	237,662
660.8	Advertising	14	-	-	-	-	-	-	-	-	-	-	-
666.8	Amortization of Rate Case Exp.	20	1,342,488	846,567	305,075	58,614	7,009	31,416	1,539	39	9,755	10,056	72,417
667.8	Regulatory Commission	20	46,165	29,111	10,491	2,016	241	1,080	53	1	335	346	2,490
675.8	Miscellaneous Expenses	16	9,308,507	6,176,041	1,954,318	363,541	47,836	186,013	8,727	263	66,045	59,707	446,017
	Total Administrative and General Expenses		154,170,634	107,393,773	29,573,397	5,270,438	695,752	2,766,231	126,504	4,043	959,730	987,007	6,393,759
	Total Operation & Maintenance Expenses		$ 282,731,634	$ 185,713,715	$ 58,809,145	$ 12,138,096	$ 1,760,169	$ 6,219,246	$ 293,756	$ 6,624	$ 2,472,990	$ 2,092,057	$ 13,225,837

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
DEPRECIATION EXPENSE													
303.00	Comprehensive Planning Studies/Waste Handling	18	$ 1,294,143	$ 792,401	$ 310,542	$ 58,849	$ 6,161	$ 31,735	$ 1,616	$ 38	$ 8,551	$ 10,128	$ 74,122
304.15	Other Water Source Structures	2	3,955,340	2,174,074	1,080,867	254,630	45,349	124,785	6,199	110	63,128	33,639	172,559
304.20	Power and Pumping Structures	5A	3,850,551	2,280,445	1,099,671	300,696	-	-	-	-	-	27,201	142,539
304.30	Purification Buildings	2	13,130,322	7,217,154	3,588,093	845,280	150,543	414,242	20,578	367	209,564	111,668	572,834
304.36	Waste Handling & Treatment Structures	1	1,154,859	608,401	293,225	86,872	15,067	43,071	2,139	9	21,789	13,750	70,536
304.39	Purification Buildings - Tank Painting	2	84,275	46,322	23,030	5,425	966	2,659	132	2	1,345	717	3,677
304.61	Office Buildings	16	1,385,657	919,361	290,918	54,116	7,121	27,690	1,299	39	9,831	8,888	66,394
304.62	Stores, Shop and Garage Bldgs.	16	1,686,675	1,119,081	354,117	65,873	8,668	33,705	1,581	48	11,967	10,819	80,817
304.63	Misc. Structures and Improvements	16	52,050	34,534	10,928	2,033	267	1,040	49	1	369	334	2,494
305.00	Collecting & Impounding Reservoirs	1	4,066,837	2,142,483	1,032,593	305,919	53,057	151,674	7,534	31	76,731	48,422	248,392
306.00	Lake, River and Other Intakes	2	497,046	273,204	135,827	31,998	5,699	15,681	779	14	7,933	4,227	21,685
307.00	Wells and Springs	2	321,600	176,769	87,883	20,703	3,687	10,146	504	9	5,133	2,735	14,030
310.00	Power Generation Equipment	5A	704,962	417,506	201,329	55,052	-	-	-	-	-	4,980	26,096
311.00	Pumping Equipment Other	5	2,611,856	1,482,365	714,501	150,151	19,876	78,119	4,096	73	27,669	21,775	113,232
311.52	Pumping Equipment Source of Supply	2	344,801	189,522	94,223	22,197	3,953	10,878	540	10	5,503	2,932	15,043
311.53	Pumping Equipment Water Treatment	2	1,214,043	667,305	331,759	78,155	13,919	38,301	1,903	34	19,376	10,325	52,965
311.54	Pumping Equipment Transmission and Distribution	8	300,917	177,898	82,813	14,990	960	8,476	475	8	1,336	2,243	11,718
320.00	Purification System	2	17,544,951	9,643,679	4,794,468	1,129,477	201,158	553,517	27,497	490	280,023	149,213	765,430
330.00	Distr. Reservoirs and Standpipes	4	8,430,681	5,127,823	2,330,099	373,324	-	226,875	13,351	236	-	57,489	301,484
331.00	Mains and Accessories												
	10-inch and Over	3	26,956,254	14,750,861	7,336,133	1,727,635	307,689	846,653	42,059	749	428,320	245,192	1,270,964
	Under 10-inch	4	43,142,217	26,240,545	11,923,786	1,910,408	-	1,160,983	68,322	1,206	-	294,187	1,542,780
333.00	Services	11	21,835,785	19,464,037	1,944,688	43,086	2,963	127,714	525	586	772	251,415	-
334.00	Meters	10	24,090,494	18,757,143	4,677,382	195,649	14,346	432,382	4,242	2,763	6,587	-	-
335.00	Fire Hydrants	9	5,214,758	-	-	-	-	-	-	-	-	-	5,214,758
340.00	Office Furniture	16	600,090	398,150	125,989	23,436	3,084	11,992	563	17	4,258	3,849	28,753
340.00	Computers and Peripheral Equipment	16	6,294,551	4,176,331	1,321,539	245,832	32,347	125,785	5,901	178	44,661	40,374	301,603
340.00	Other Office Equipment	16	8,302	5,508	1,743	324	43	166	8	0	59	53	398
340.00	Computer Software	16	23,288,865	15,451,778	4,889,490	909,540	119,680	465,383	21,834	659	165,237	149,379	1,115,885
341.00	Transportation Equipment	16	2,323,604	1,541,673	487,840	90,748	11,941	46,433	2,178	66	16,486	14,904	111,335
342.00	Stores Equipment	16	30,706	20,373	6,447	1,199	158	614	29	1	218	197	1,471
343.00	Tools and work Equipment	16	4,781,676	3,172,563	1,003,911	186,747	24,573	95,553	4,483	135	33,927	30,671	229,114
344.00	Laboratory Equipment	2	188,932	103,848	51,629	12,163	2,166	5,961	296	5	3,015	1,607	8,242
345.00	Power Operated Equipment	16	110,155	73,086	23,127	4,302	566	2,201	103	3	782	707	5,278
346.00	Communication Equipment	16	3,704,400	2,457,808	777,738	144,674	19,037	74,025	3,473	105	26,283	23,761	177,496
347.00	Miscellaneous Equipment	16	1,321,427	876,745	277,433	51,608	6,791	26,406	1,239	37	9,376	8,476	63,316
348.00	Other Tangible Equipment	16	1,197,868	794,766	251,492	46,782	6,156	23,937	1,123	34	8,499	7,683	57,396
	Citizens Acquisition CIAC and CAC	4A	(411,296)	(243,585)	(117,461)	(32,119)	-	-	-	-	-	(2,905)	(15,225)
	Total Depreciation Expense		$ 227,310,354	$ 143,531,958	$ 51,839,787	$ 9,417,755	$ 1,087,990	$ 5,218,779	$ 246,649	$ 8,064	$ 1,498,727	$ 1,591,033	$ 12,869,611

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSIFICATIONS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Account Number (1)	Account Description (2)	Factor Ref. (3)	Cost of Service (4)	Residential (5)	Commercial (6)	Industrial (7)	Industrial Contract Sales (8)	Public Authority (9)	Other Water Utilities Group A (10)	Other Water Utilities Group B (11)	Other Water Utilities Contract Sales (12)	Private Fire Protection (13)	Public Fire Protection (14)
	Amortizations	19	$ 1,321,989	$ 809,825	$ 316,820	$ 59,959	$ 6,324	$ 32,508	$ 1,655	$ 39	$ 8,777	$ 10,346	$ 75,737
	Amortizations - AMP	DA	$ (53,274)	$ (53,274)									
	Taxes, Other Than Income												
	Local Property and Miscellaneous	19	$ 3,030,888	$ 1,856,663	$ 726,365	$ 137,465	$ 14,498	$ 74,530	$ 3,795	$ 88	$ 20,123	$ 23,720	$ 173,640
	Federal and State Payroll Taxes	17	5,101,618	3,272,811	1,132,097	214,559	27,738	110,617	5,168	164	38,252	33,055	267,157
	State Capital Stock Tax	19	-	-	-	-	-	-	-	-	-	-	-
	Other Taxes and Licenses	20	44,327	27,952	10,073	1,935	231	1,037	51	1	322	332	2,391
	PUC and OCA Assessments	20A	6,860,638	4,380,999	1,578,767	303,330	-	162,576	7,964	201	-	52,042	374,759
	Public Utility Realty Taxes	19	2,161,310	1,323,976	517,967	98,026	10,338	53,147	2,706	63	14,350	16,915	123,822
	Total Taxes Other Than Income Taxes		$ 17,198,781	$ 10,862,402	$ 3,965,270	$ 755,315	$ 52,806	$ 401,907	$ 19,683	$ 518	$ 73,048	$ 126,064	$ 941,769
	Total O&M, Depreciation, Amort,and Taxes Other than Inc.		528,509,484	340,864,625	114,931,022	22,371,125	2,907,289	11,872,440	561,744	15,244	4,053,542	3,819,501	27,112,954
	Federal and State Income Taxes	19	65,095,191	$ 39,876,045	$ 15,600,342	$ 2,952,380	$ 311,377	$ 1,600,694	$ 81,497	$ 1,898	$ 432,197	$ 509,442	$ 3,729,319
	Utility Operating Income Available for Return	19	354,180,104	216,963,825	84,880,782	16,063,774	1,694,190	8,709,305	443,424	10,326	2,351,566	2,771,850	20,291,063
	Total Cost of Service - Water		$ 947,784,779	$ 597,704,494	$ 215,412,146	$ 41,387,279	$ 4,912,857	$ 22,182,438	$ 1,086,665	$ 27,467	$ 6,837,305	$ 7,100,793	$ 51,133,335
469	Other Water Revenues - Intercompany Rent	20	(452,840)	(285,559)	(102,906)	(19,771)	(2,364)	(10,597)	(519)	(13)	(3,290)	(3,392)	(24,427)
470	Other Water Revenues -Late Payment Fees	23	(4,872,165)	(4,129,199)	(542,434)	(109,691)	-	(45,737)	(14,325)	(845)	-	(29,935)	-
471	Other Water Revenues - Misc. Service Revenues	14	(4,432,821)	(4,072,555)	(311,640)	(3,834)	(189)	(15,135)	(40)	(49)	(57)	(26,739)	(2,582)
472	Other Water Revenues - Rents from Other Properties	20	(860,939)	(542,905)	(195,645)	(37,589)	(4,495)	(20,147)	(987)	(25)	(6,256)	(6,449)	(46,441)
	Other Water Revenues	20	(30,937)	(19,509)	(7,030)	(1,351)	(162)	(724)	(35)	(1)	(225)	(232)	(1,669)
	Unrecovered Public Fire	9	(38,294,914)	-	-	-	-	-	-	-	-	-	(38,294,914)
	Reallocate Unrecovered Public Fire	21	38,294,914	29,833,704	7,439,493	311,185	22,817	687,714	-	-	-	-	-
	Total Cost of Service Related to Sales of Water		$ 937,135,077	$ 618,488,471	$ 221,691,984	$ 41,526,227	$ 4,928,464	$ 22,777,813	$ 1,070,759	$ 26,534	$ 6,827,477	$ 7,034,045	$ 12,763,302
	Wastewater Allocation	DA	1,838,332	-	-	-	1,838,332	-	-	-	-	-	-
	Total Allocation		1,838,332	-	-	-	1,838,332	-	-	-	-	-	-
	Total Cost of Service Including WW Alloc.		$ 938,973,409	$ 618,488,471	$ 221,691,984	$ 41,526,227	$ 6,766,796	$ 22,777,813	$ 1,070,759	$ 26,534	$ 6,827,477	$ 7,034,045	$ 12,763,302

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

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

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

Customer Classification	Average Daily Consumption, 100 Gallons	Allocation Factor
(1)	(2)	(3)
Residential	693,579	0.5268
Commercial	334,278	0.2539
Industrial	99,034	0.0752
Industrial - *Contract Sales*	17,176	0.0130
Public	49,101	0.0373
Other Water Utilities A	2,439	0.0019
Other Water Utilities B	10	0.0000
Other Water Utilities - *Contract Sales*	24,840	0.0189
Private Fire Protection	15,675	0.0119
Public Fire Protection	80,411	0.0611
Total	1,316,544	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

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

(Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

	Average Daily Consumption		Maximum Day Extra Capacity		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.7143	(4)	(5)=(4)x 0.2857	(6)=(3)+(5)
Residential	0.5268	0.3763	0.6067	0.1734	0.5497
Commercial	0.2539	0.1814	0.3217	0.0919	0.2733
Industrial	0.0752	0.0537	0.0373	0.0106	0.0644
Industrial - *Contract Sales*	0.0130	0.0093	0.0075	0.0021	0.0115
Public	0.0373	0.0266	0.0172	0.0049	0.0315
Other Water Utilities A	0.0019	0.0013	0.0009	0.0002	0.0016
Other Water Utilities B	0.0000	0.0000	0.0001	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0189	0.0135	0.0087	0.0025	0.0160
Private Fire Protection	0.0119	0.0085			0.0085
Public Fire Protection	0.0611	0.0436			0.0436
Total	1.0000	0.7143	1.0000	0.2857	1.0000

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

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

		Maximum Day Extra Capacity		
Customer Classification	Average Daily Consumption, 100 Gallons	Factor*	Rate of Flow, 100 Gallons Per Day	Allocation Factor
(1)	(2)	(3)	(4)	(5)
Residential	693,579	1.0	693,579	0.6067
Commercial	334,278	1.1	367,706	0.3217
Industrial	85,183	0.5	42,592	0.0373
Industrial - *Contract Sales*	17,176	0.5	8,588	0.0075
Public	49,101	0.4	19,640	0.0172
Other Water Utilities A	2,439	0.4	976	0.0009
Other Water Utilities B	10	9.0	90	0.0001
Other Water Utilities - *Contract Sales*	24,840	0.4	9,936	0.0087
Total	1,206,606		1,143,107	1.0000

The weighting of the factors is based on the maximum day ratio of 1.4, based on a review of maximum day ratios experienced by the company. (See Schedule G)

	Maximum Day Ratio	Weight
Average Day	1.0	0.7143
Maximum Day Extra Capacity	0.4	0.2857
Total	1.4	1.0000

* Ratio of maximum day to average day minus 1.0.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

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

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.7111	(4)	(5)=(4) X 0.2844	(6)	(7)=(6) X 0.0044	(8)=(3)+ (5)+(7)
Residential	0.5268	0.3746	0.6067	0.1726			0.5472
Commercial	0.2539	0.1806	0.3217	0.0915	0.0215	0.0001	0.2721
Industrial	0.0752	0.0535	0.0373	0.0106			0.0641
Industrial - *Contract Sales*	0.0130	0.0093	0.0075	0.0021			0.0114
Public	0.0373	0.0265	0.0172	0.0049			0.0314
Other Water Utilities A	0.0019	0.0013	0.0009	0.0002			0.0016
Other Water Utilities B	0.0000	0.0000	0.0001	0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0189	0.0134	0.0087	0.0025			0.0159
Private Fire Protection	0.0119	0.0085			0.1417	0.0006	0.0091
Public Fire Protection	0.0611	0.0434			0.8369	0.0037	0.0471
Total	1.0000	0.7111	1.0000	0.2844	1.0000	0.0044	1.0000

The basis for the column 3, column 5 and column 7 weightings are presented on the following page.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.4 and the average pumpage for the year ended 12/31/2024. The system demand for fire protection is 20,000 gpm, for 10 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.0	1,921,730,800	0.7111
Maximum Day Extra Capacity	0.4	768,692,320	0.2844
Subtotal	1.4	2,690,423,120	0.9956
Fire Protection		12,000,000	0.0044
Total		2,702,423,120	1.0000

The allocation factors in column 6 on the preceding page are based on the relative potential fire demands of General Service and Public and Private Fire Protection Service.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

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

		Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	100 Gals.	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.4728	(5)	(6)=(5) X 0.5201	(7)	(8)=(7) X 0.0071	(9)=(4)+(6)+(8)
Residential	28,899.1	0.5442	0.2573	0.6747	0.3509			0.6082
Commercial	13,928.3	0.2623	0.1240	0.2927	0.1522	0.0215	0.0002	0.2764
Industrial	4,126.4	0.0777	0.0367	0.0145	0.0075			0.0443
Industrial - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Public	2,045.9	0.0385	0.0182	0.0167	0.0087			0.0269
Other Water Utilities A	101.6	0.0019	0.0009	0.0013	0.0007			0.0016
Other Water Utilities B	0.4	0.0000	0.0000	0.0000	0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	653.1	0.0123	0.0058			0.1417	0.0010	0.0068
Public Fire Protection	3,350.5	0.0631	0.0298			0.8369	0.0059	0.0358
Total	53,105.3	1.0000	0.4728	1.0000	0.5201	1.0000	0.0071	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 4A. ALLOCATION OF CITIZENS ACQUISITION CONTRIBUTIONS

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

Customer Classification	Average Hourly Consumption 100 Gals.	Average Hourly Consumption Allocation Factor	Average Hourly Consumption Weighted Factor	Maximum Hour Extra Capacity Allocation Factor	Maximum Hour Extra Capacity Weighted Factor	Fire Protection Allocation Factor	Fire Protection Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.4728	(5)	(6)=(5) X 0.5201	(7)	(8)=(7) X 0.0071	(9)=(4)+(6)+(8)
Residential	28,899.1	0.5671	0.2681	0.6231	0.3241			0.5922
Commercial	13,928.3	0.2733	0.1292	0.3003	0.1562	0.0215	0.0002	0.2856
Industrial	4,126.4	0.0810	0.0383	0.0765	0.0398			0.0781
Industrial - *Contract Sales*	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Public	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities A	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities B	0.0	0.0000	0.0000		0.0000			0.0000
Other Water Utilities - *Contract Sales*	0.0	0.0000	0.0000		0.0000			0.0000
Private Fire Protection	653.1	0.0128	0.0061			0.1417	0.0010	0.0071
Public Fire Protection	3,350.5	0.0658	0.0311			0.8369	0.0059	0.0370
Total	50,957.4	1.0000	0.4728	1.0000	0.5201	1.0000	0.0071	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.1, and the average pumpage for the year ended 12/31/2024. The system demand for fire protection is 20,000 gpm.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.0	1,334,535	0.4728
Maximum Hour Extra Capacity	1.1	1,467,989	0.5201
Subtotal	2.1	2,802,524	0.9929
Fire Protection		20,000	0.0071
Total		2,822,524	1.0000

The allocation factors in column 7 of Factor 4 are based on the relative potential fire demands of General Service and Public and Private Fire Protection Service..

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

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

Customer Classification	Average Hourly Consumption 100 Gals.	Maximum Hour Extra Capacity Factor*	Maximum Hour Extra Capacity Rate, 100 Gals. Per Hour	Factor 4 Allocation Factor	Factor 4A Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(5)
Residential	28,899.1	4.0	115,596.5	0.6747	0.6231
Commercial	13,928.3	3.6	50,141.7	0.2927	0.3003
Industrial	3,549.3	0.7	2,484.5	0.0145	0.0765
Industrial - *Contract Sales*	0.0	0.7	0.0	0.0000	
Public	2,045.9	1.4	2,864.2	0.0167	
Other Water Utilities A	101.6	2.2	223.6	0.0013	
Other Water Utilities B	0.4	19.0	8.0	0.0000	
Other Water Utilities - *Contract Sales*	0.0	2.2	0.0	0.0000	
Total	48,524.6		171,318.5	1.0000	1.0000

* Ratio Of Maximum Hour To Average Hour Minus 1.0.

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING EQUIPMENT OTHER

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows.

	Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.6667	(4)	(5)=(4)x 0.3333	(6)=(3)+5
Residential	0.5472	0.3648	0.6082	0.2027	0.5676
Commercial	0.2721	0.1814	0.2764	0.0921	0.2736
Industrial	0.0641	0.0427	0.0443	0.0148	0.0575
Industrial - *Contract Sales*	0.0114	0.0076	0.0000	0.0000	0.0076
Public	0.0314	0.0209	0.0269	0.0090	0.0299
Other Water Utilities A	0.0016	0.0010	0.0016	0.0005	0.0016
Other Water Utilities B	0.0000	0.0000	0.0000	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0159	0.0106	0.0000	0.0000	0.0106
Private Fire Protection	0.0091	0.0061	0.0068	0.0023	0.0083
Public Fire Protection	0.0471	0.0314	0.0358	0.0119	0.0434
Total	1.0000	0.6667	1.0000	0.3333	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 5A. ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the composite of rate base costs related to pumping equipment.

Customer Classification	Account 311 Net Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 46,895,769	0.5636
Commercial	22,766,595	0.2736
Industrial	4,920,869	0.0591
Industrial - *Contract Sales*	709,160	0.0085
Public	2,522,020	0.0303
Other Water Utilities A	130,519	0.0016
Other Water Utilities B	2,320	0.0000
Other Water Utilities - *Contract Sales*	987,188	0.0119
Private Fire Protection	692,538	0.0083
Public Fire Protection	3,586,146	0.0431
Total	$ 83,213,124	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF WATER TREATMENT OPERATION EXPENSES.

Factors are based on the allocation of water treatment operation salaries and wages, as follows:

Customer Classification	Water Treatment Operation Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 8,045,411	0.5537
Commercial	3,987,747	0.2744
Industrial	954,242	0.0657
Industrial - *Contract Sales*	150,898	0.0104
Public	415,218	0.0286
Other Water Utilities A	20,627	0.0014
Other Water Utilities B	367	0.0000
Other Water Utilities - *Contract Sales*	210,058	0.0145
Private Fire Protection	121,608	0.0084
Public Fire Protection	624,891	0.0430
Total	$ 14,531,067	1.0000

FACTOR 7. ALLOCATION OF WATER TREATMENT MAINTENANCE EXPENSES.

Factors are based on the allocation of water treatment maintenance salaries and wages, as follows:

Customer Classification	Water Treatment Maintenance Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 1,689,665	0.5572
Commercial	835,253	0.2755
Industrial	202,612	0.0668
Industrial - *Contract Sales*	28,568	0.0094
Public	78,610	0.0259
Other Water Utilities A	3,905	0.0013
Other Water Utilities B	70	0.0000
Other Water Utilities - *Contract Sales*	39,769	0.0131
Private Fire Protection	25,009	0.0082
Public Fire Protection	128,712	0.0424
Total	$ 3,032,173	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH MAINS.

Factors are based on the weighting of the maximum daily consumption, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

	10-inch and Larger		Under 10-inch		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.2794	(4)	(5)=(4)x 0.7206	(6)=(3)+(5)
Residential	0.5472	0.1529	0.6082	0.4383	0.5912
Commercial	0.2721	0.0760	0.2764	0.1992	0.2752
Industrial	0.0641	0.0179	0.0443	0.0319	0.0498
Industrial - *Contract Sales*	0.0114	0.0032	0.0000	0.0000	0.0032
Public	0.0314	0.0088	0.0269	0.0194	0.0282
Other Water Utilities A	0.0016	0.0004	0.0016	0.0011	0.0016
Other Water Utilities B	0.0000	0.0000	0.0000	0.0000	0.0000
Other Water Utilities - *Contract Sales*	0.0159	0.0044	0.0000	0.0000	0.0044
Private Fire Protection	0.0091	0.0025	0.0068	0.0049	0.0075
Public Fire Protection	0.0471	0.0132	0.0358	0.0258	0.0389
Total	1.0000	0.2794	1.0000	0.7206	1.0000

The weighting of the factors is based on the length of transmission mains and distribution mains, as follows:

	Length of Mains (Feet)	Weight
10-inch and Larger	15,314,193	0.2794
Under 10-inch	39,505,830	0.7206
Total	54,820,023	1.0000

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PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 9. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

These costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
(1)	(2)
Public Fire Protection	1.0000

FACTOR 10. ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	672,058	0.77861
Commercial	167,588	0.19416
Industrial	7,010	0.00812
Industrial - *Contract Sales*	514	0.00060
Public	15,492	0.01795
Other Water Utilities A	152	0.00018
Other Water Utilities B	99	0.00011
Other Water Utilities - *Contract Sales*	236	0.00027
Private Fire Protection	0	0.00000
Total	863,149	1.00000

FACTOR 11. ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	630,646	0.89138
Commercial	63,009	0.08906
Industrial	1,396	0.00197
Industrial - *Contract Sales*	96	0.00014
Public	4,138	0.00585
Other Water Utilities A	17	0.00002
Other Water Utilities B	19	0.00003
Other Water Utilities - *Contract Sales*	25	0.00004
Private Fire Protection	8,146	0.01151
Total	707,492	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Industrial Contract		Public		Other Water Utilities A		Other Water Utilities B		Other Water Utilities C		Private Fire Protection		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(13)	(14)=(2)X(13)	(15)	(16)=(2)X(15)	(17)	(18)=(2)X(17)	(19)	(20)
5/8	1.0	616,100	616,100	30,859	30,859	55	55	1	1	782	782	0	0	0	0	0	0	0	0	647,797	647,797
3/4	1.5	2,694	4,098	1,795	2,731	6	9	0	0	57	87	0	0	0	0	0	0	0	0	4,552	6,925
1	2.0	25,776	50,336	7,098	13,861	86	168	0	0	450	878	0	0	0	0	0	0	0	0	33,410	65,243
1-1/2	2.2	346	764	1,448	3,198	48	106	0	0	82	182	0	0	0	0	0	0	0	0	1,924	4,250
2	3.0	75	222	4,110	12,270	187	557	15	45	571	1,703	1	3	4	11	0	0	0	0	4,962	14,811
3	8.2	1	9	138	1,131	15	121	0	0	28	231	0	0	0	0	0	0	0	0	182	1,492
4	20.3	21	428	1,693	34,388	69	1,394	1	20	150	3,048	1	20	3	61	4	81	0	0	1,942	39,440
6	29.6	2	50	1,550	45,886	79	2,328	5	148	214	6,323	4	129	1	27	3	89	0	0	1,857	54,980
8	33.0	2	51	598	19,738	53	1,742	6	198	54	1,798	0	0	0	0	2	66	0	0	714	23,593
10	51.2	0	0	69	3,526	10	530	2	102	9	460	0	0	0	0	0	0	0	0	90	4,618
Total		645,015	672,058	49,358	167,588	607	7,010	30	514	2,397	15,492	6	152	8	99	9	236	0	0	697,430	863,149

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Industrial Contract		Public		Other Water Utilities A		Other Water Utilities B		Other Water Utilities C		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(13)	(14)=(2)X(13)	(15)	(16)=(2)X(15)	(17)	(18)=(2)X(17)	(19)	(20)
3/4 & 1"	1.00	629,838 *	629,838	39,178 **	39,178	147	147	1	1	1,289	1,289	0	0	0	0	0	0	54	54	670,508	670,507
1-1/2	1.43	346	496	1,448	2,076	48	69	0	0	82	118	0	0	0	0	0	0	3	4	1,927	2,763
2	2.56	75	191	4,110	10,509	187	477	15	38	571	1,459	1	3	4	10	0	0	96	245	5,058	12,932
3	2.27	1	2	138	314	15	34	0	0	28	64	0	0	0	0	0	0	26	59	208	473
4	1.99	21	42	1,693	3,364	69	136	1	2	150	298	1	2	3	6	4	8	369	733	2,311	4,591
6	2.80	21	59	1,550	4,338	79	220	5	14	214	598	4	12	1	3	3	8	1,261	3,529	3,137	8,781
8	4.66	2	8	598	2,782	53	246	6	28	54	253	0	0	0	0	2	9	621	2,891	1,336	6,217
10	6.51	2	10	69	448	10	67	2	13	9	59	0	0	0	0	0	0	62	404	154	1,001
12	12.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	227	18	227
Total		630,305	630,646	48,784	63,009	607	1,396	30	96	2,397	4,138	6	17	8	19	9	25	2,510	8,146	684,657	707,492

* Reduced by 14,731 service lines.
** Reduced by 574 service lines.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION SUPERVISION AND ENGINEERING AND OTHER OPERATION DEPARTMENT EXPENSES.

The factors are based on the allocation of Transmission and Distribution Operation Salaries and Wages, as follows:

Customer Classification	Transmission & Distribution Operation Salaries & Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,406,087	0.6358
Commercial	956,022	0.2526
Industrial	155,286	0.0410
Industrial - *Contract Sales*	9,630	0.0025
Public	95,924	0.0253
Other Water Utilities A	4,888	0.0013
Other Water Utilities B	149	0.0000
Other Water Utilities - *Contract Sales*	13,087	0.0035
Private Fire Protection	25,336	0.0067
Public Fire Protection	117,952	0.0312
Total	$ 3,784,361	1.0000

FACTOR 13. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING AND OTHER MAINTENANCE DEPARTMENT EXPENSES.

The factors are based on the allocation of Transmission and Distribution Maintenance Salaries and Wages, as follows:

Customer Classification	Transmission & Distribution Maintenance Salaries & Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,086,854	0.6398
Commercial	594,152	0.1822
Industrial	76,634	0.0235
Industrial - *Contract Sales*	4,872	0.0015
Public	56,814	0.0174
Other Water Utilities A	2,343	0.0007
Other Water Utilities B	143	0.0000
Other Water Utilities - *Contract Sales*	6,258	0.0019
Private Fire Protection	19,354	0.0059
Public Fire Protection	414,124	0.1270
Total	$ 3,261,548	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 14. ALLOCATION OF CUSTOMER ACCOUNTING, BILLING AND COLLECTING COSTS.

Factors are based on the pro forma number of customers, as follows:

Customer Classification	Proforma Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	645,015	0.91873
Commercial	49,358	0.07030
Industrial	607	0.00086
Industrial - *Contract Sales*	30	0.00004
Public	2,397	0.00341
Other Water Utilities A	6	0.00001
Other Water Utilities B	8	0.00001
Other Water Utilities - *Contract Sales*	9	0.00001
Private Fire Protection	4,235	0.00603
Public Fire Protection	409	0.00058
Total	702,074	1.00000

FACTOR 15. ALLOCATION OF METER READING COSTS.

Factors are based on the number of meters by class.

Customer Classification	Pro Forma Number of Meters	Allocation Factor
(1)	(2)	(3)
Residential	645,015	0.92471
Commercial	49,358	0.07076
Industrial	607	0.00087
Industrial - *Contract Sales*	30	0.00004
Public	2,397	0.00344
Other Water Utilities A	6	0.00001
Other Water Utilities B	8	0.00001
Other Water Utilities - *Contract Sales*	9	0.00001
Private Fire Protection	99	0.00014
Total	697,529	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 16. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES.

The factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, fuel, chemicals and waste disposal expenses.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 52,409,345	0.6669
Commercial	16,366,118	0.2082
Industrial	3,029,114	0.0385
Industrial - *Contract Sales*	398,271	0.0051
Public	1,549,292	0.0197
Other Water Utilities A	72,659	0.0009
Other Water Utilities B	2,193	0.0000
Other Water Utilities - *Contract Sales*	549,877	0.0070
Private Fire Protection	500,988	0.0064
Public Fire Protection	3,713,447	0.0473
Total	$ 78,591,304	1.0000

FACTOR 16A. ALLOCATION OF CASH WORKING CAPITAL - EXPENSES

The functions are based on the allocation of all other operation and maintenance expenses excluding regulatory commission expense.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 186,217,512	0.6593
Commercial	58,390,981	0.2067
Industrial	12,020,552	0.0426
Industrial - *Contract Sales*	1,744,668	0.0062
Public	6,156,117	0.0218
Other Water Utilities A	290,659	0.0010
Other Water Utilities B	6,538	0.0000
Other Water Utilities - *Contract Sales*	2,451,507	0.0087
Private Fire Protection	2,080,955	0.0074
Public Fire Protection	13,073,996	0.0463
Total	$ 282,433,485	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 17. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

The factors are based on the allocation of direct salaries and wages as follows:

Customer Classification	Salaries and Wages	Allocation Factor
(1)	(2)	(3)
Residential	$ 42,290,775	0.6429
Commercial	14,550,277	0.2212
Industrial	2,752,466	0.0418
Industrial - *Contract Sales*	355,703	0.0054
Public	1,418,891	0.0216
Other Water Utilities A	66,273	0.0010
Other Water Utilities B	2,099	0.0000
Other Water Utilities - *Contract Sales*	490,520	0.0075
Private Fire Protection	425,124	0.0065
Public Fire Protection	3,426,468	0.0521
Total	$65,778,594	1.0000

FACTOR 18. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, OTHER INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

The factors are based on the allocation of the original cost less depreciation other than those items being allocated, as follows:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,838,915,055	0.6125
Commercial	1,503,448,816	0.2399
Industrial	284,848,363	0.0454
Industrial - *Contract Sales*	29,815,156	0.0048
Public	153,610,839	0.0245
Other Water Utilities A	7,823,648	0.0012
Other Water Utilities B	182,178	0.0000
Other Water Utilities - *Contract Sales*	41,380,895	0.0066
Private Fire Protection	49,036,703	0.0078
Public Fire Protection	358,766,843	0.0572
Total	$ 6,267,828,494	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 19. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

The factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,171,005,715	0.6128
Commercial	1,239,669,771	0.2396
Industrial	234,552,482	0.0453
Industrial - *Contract Sales*	24,732,262	0.0048
Public	127,169,766	0.0246
Other Water Utilities A	6,474,914	0.0013
Other Water Utilities B	150,751	0.0000
Other Water Utilities - *Contract Sales*	34,328,950	0.0066
Private Fire Protection	40,487,072	0.0078
Public Fire Protection	296,271,804	0.0573
Total	$ 5,174,843,486	1.0000

FACTOR 20. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 653,900,492	0.6298
Commercial	236,658,470	0.2279
Industrial	45,350,230	0.0437
Industrial - *Contract Sales*	5,358,304	0.0052
Public	24,334,144	0.0234
Other Water Utilities A	1,196,706	0.0012
Other Water Utilities B	29,993	0.0000
Other Water Utilities - *Contract Sales*	7,455,667	0.0072
Private Fire Protection	7,797,933	0.0075
Public Fire Protection	56,142,887	0.0541
Total	$ 1,038,224,827	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTOR 19. ORIGINAL COSTS MEASURE OF VALUE RATE BASE ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account Number	Account Description	Factor Ref.	Rate Base	Residential	Commercial	Industrial	Industrial Contract	Other Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Nondepreciable Plant												
301.00	Organization	18	$ 805,470	$ 493,334	$ 193,206	$ 36,605	$ 3,832	$ 19,740	$ 1,005	$ 23	$ 5,318	$ 6,302	$ 46,105
302.00	Franchises and Consents	18	2,404,599	1,472,767	576,785	109,280	11,438	58,931	3,001	70	15,875	18,813	137,638
303.00	Other Intangible Plant	18	15,572	9,538	3,735	708	74	382	19	0	103	122	891
303.20	Power and Pumping Land	5	6,964,439	3,952,684	1,905,196	400,372	52,999	208,301	10,921	194	73,778	58,063	301,931
303.30	Purification Land	2	2,615,844	1,437,813	714,826	168,398	29,991	82,526	4,100	73	41,750	22,247	114,121
303.40	Transmission and Distribution Land	8	3,526,760	2,084,977	970,566	175,686	11,246	99,339	5,562	98	15,655	26,292	137,339
303.50	Distr. Reservoir & Standpipe Land	4	10,252,651	6,236,007	2,833,661	454,004	-	275,905	16,236	287	-	69,913	366,638
303.61	Office Land	16	6,496,092	4,331,980	1,352,768	250,376	32,920	128,059	6,006	181	45,451	41,410	306,941
	Total Nondepreciable Plant		33,081,428	20,019,099	8,550,744	1,595,430	142,500	873,184	46,851	927	197,929	243,161	1,411,604
	Depreciable Plant												
303.14	Water Rights - Hibernia Dam	1	-	-	-	-	-	-	-	-	-	-	-
303.35	Waste Handling & Treatment Land	1	20,216	10,650	5,133	1,521	264	754	37	0	381	241	1,235
304	Comprehensive Planning Studies	18	3,044,000	1,864,387	730,157	138,338	14,480	74,602	3,800	88	20,097	23,815	174,237
304.15	Other Water Source Structures	2	103,885,150	57,101,045	28,388,453	6,687,731	1,191,075	3,277,419	162,811	2,901	1,658,039	883,501	4,532,176
304.20	Power and Pumping Structures	5A	112,225,686	66,464,371	32,050,296	8,763,901	-	-	-	-	-	792,776	4,154,341
304.30	Purification Buildings	2	378,350,246	207,962,298	103,390,890	24,356,749	4,337,901	11,936,378	592,957	10,564	6,038,585	3,217,715	16,506,208
304.36	Waste Handling & Treatment Structures	1	18,616,291	9,807,400	4,726,784	1,400,368	242,873	694,302	34,488	141	351,244	221,654	1,137,037
304.38	Waste Handling & Treatment Structure P	1	527,615	277,957	133,964	39,689	6,883	19,678	977	4	9,955	6,282	32,225
304.39	Purification Buildings - Tank Painting	2	505,649	277,933	138,178	32,552	5,797	15,952	792	14	8,070	4,300	22,060
304.61	Office Buildings	16	29,362,071	19,580,371	6,114,457	1,131,691	148,796	578,823	27,146	819	205,437	187,171	1,387,361
304.62	Stores, Shop and Garage Bldgs.	16	47,188,317	31,467,970	9,826,654	1,818,761	239,133	930,237	43,626	1,316	330,161	300,806	2,229,653
304.63	Misc. Structures and Improvements	16	1,645,077	1,097,035	342,576	63,406	8,337	32,430	1,521	46	11,510	10,487	77,730
305.00	Collecting & Impounding Reservoirs	1	168,534,940	88,787,261	42,791,994	12,677,658	2,198,755	6,285,576	312,224	1,280	3,179,848	2,006,650	10,293,695
306.00	Lake, River and Other Intakes	2	12,457,796	6,847,496	3,404,313	801,985	142,832	393,025	19,524	348	198,830	105,949	543,494
307.00	Wells and Springs	2	9,072,609	4,986,810	2,479,251	584,060	104,020	286,227	14,219	253	144,802	77,159	395,809
310.00	Power Generation Equipment	5A	17,916,451	10,610,812	5,116,721	1,399,127	-	-	-	-	-	126,564	663,226
311.20	Pumping Equipment Other	5	49,483,523	28,084,490	13,536,744	2,844,713	376,568	1,480,017	77,593	1,378	524,203	412,545	2,145,271
311.52	Pumping Equipment Source of Supply	2	7,602,304	4,178,648	2,077,464	489,407	87,163	239,841	11,914	212	121,335	64,655	331,664
311.53	Pumping Equipment Water Treatment	2	19,587,358	10,766,299	5,352,592	1,260,960	224,575	617,952	30,698	547	312,620	166,583	854,534
311.54	Pumping Equipment T&D	8	6,539,939	3,866,332	1,799,795	325,789	20,854	184,211	10,314	183	29,029	48,756	254,677
320.00	Purification System	2	347,801,571	191,171,050	95,042,925	22,390,142	3,987,651	10,972,614	545,080	9,711	5,551,019	2,957,911	15,173,468
330.00	Distr. Reservoirs and Standpipes	4	176,840,551	107,560,362	48,875,765	7,830,787	-	4,758,885	280,051	4,945	-	1,205,877	6,323,878
331.00	Mains and Accessories												
	10-inch and Over	3	1,299,716,394	711,224,031	353,717,238	83,299,259	14,835,474	40,822,011	2,027,893	36,128	20,651,758	11,822,114	61,280,490
	Under 10-inch	4	2,080,134,921	1,265,207,913	574,914,433	92,111,761	-	55,977,673	3,294,175	58,172	-	14,184,461	74,386,333
333.00	Services	11	728,882,507	649,713,124	64,914,031	1,438,207	98,902	4,263,109	17,514	19,574	25,756	8,392,288	-

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

FACTOR 19. ORIGINAL COSTS MEASURE OF VALUE RATE BASE ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account Number	Account Description	Factor Ref.	Rate Base	Residential	Commercial	Industrial	Industrial Contract	Other Public Authority	Other Water Utilities Group A	Other Water Utilities Group B	Other Water Utilities Contract	Private Fire Protection	Public Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
334.00	Meters	10	224,249,153	174,603,038	43,539,953	1,821,223	133,539	4,024,876	39,490	25,721	61,314	-	-
335.00	Fire Hydrants	9	142,816,636	-	-	-	-	-	-	-	-	-	142,816,636
340.00	Office Furniture	16	6,750,743	4,501,796	1,405,797	260,191	34,210	133,079	6,241	188	47,233	43,033	318,973
340.00	Computers and Peripheral Equipment	16	12,306,127	8,206,456	2,562,669	474,310	62,363	242,594	11,377	343	86,102	78,447	581,466
340.00	Other Office Equipment	16	31,256	20,843	6,509	1,205	158	616	29	1	219	199	1,477
340.00	Computer Software	16	51,894,859	34,606,571	10,806,760	2,000,163	262,984	1,023,018	47,978	1,448	363,091	330,809	2,452,037
341.00	Transportation Equipment	16	36,151,331	24,107,853	7,528,275	1,393,367	183,201	712,661	33,422	1,009	252,939	230,450	1,708,154
342.00	Stores Equipment	16	285,773	190,570	59,510	11,014	1,448	5,634	264	8	1,999	1,822	13,503
343.00	Tools and work Equipment	16	65,525,176	43,696,076	13,645,183	2,525,511	332,057	1,291,716	60,579	1,828	458,458	417,697	3,096,071
344.00	Laboratory Equipment	2	1,466,384	806,006	400,715	94,400	16,813	46,262	2,298	41	23,404	12,471	63,974
345.00	Power Operated Equpment	16	1,186,257	791,067	247,030	45,721	6,012	23,385	1,097	33	8,300	7,562	56,051
346.00	Communication Equipment	16	31,288,704	20,865,164	6,515,665	1,205,948	158,559	616,803	28,927	873	218,917	199,453	1,478,394
347.00	Miscellaneous Equipment	16	19,412,761	12,945,581	4,042,579	748,218	98,377	382,689	17,947	542	135,825	123,749	917,255
348.00	Other Tangible Equipment	16	27,710,366	18,478,916	5,770,500	1,068,030	140,426	546,262	25,619	773	193,880	176,642	1,309,318
	Total Depreciable Plant		6,241,016,708	3,822,735,981	1,496,401,955	283,537,864	29,702,480	152,891,311	7,784,623	181,433	41,224,359	48,842,593	357,714,110
	Total Utility Plant in Service (Net)		6,274,098,136	3,842,755,081	1,504,952,699	285,133,294	29,844,980	153,764,494	7,831,474	182,360	41,422,288	49,085,754	359,125,714
	Other Rate Base Elements												
	Materials and Supplies	18	23,643,737	14,481,299	5,671,366	1,074,516	112,470	579,457	29,513	687	156,099	184,978	1,353,354
	Cash Working Capital - Expenses	16A	25,170,058	16,595,432	5,203,719	1,071,254	155,482	548,624	25,903	583	218,475	185,452	1,165,135
	Cash Working Capital - Interest	18	(13,624,599)	(8,344,785)	(3,268,100)	(619,185)	(64,810)	(333,909)	(17,007)	(396)	(89,951)	(106,593)	(779,864)
	Accrued and Prepaid Taxes	18	5,634,190	3,450,825	1,351,459	256,052	26,801	138,082	7,033	164	37,198	44,079	322,498
	Extension Deposits in Suspense	4	(38,165)	(23,213)	(10,548)	(1,690)	-	(1,027)	(60)	(1)	-	(260)	(1,365)
	Unamortized Investment Tax Credit	18	(189,479)	(116,052)	(45,450)	(8,611)	(901)	(4,644)	(237)	(6)	(1,251)	(1,482)	(10,846)
	Deferred Taxes	18	(1,134,978,395)	(695,150,745)	(272,244,514)	(51,580,342)	(5,398,928)	(27,815,851)	(1,416,706)	(32,989)	(7,493,253)	(8,879,566)	(64,965,501)
	Citizens Acquistion CIAC & CAC	4A	(16,890,221)	(10,003,039)	(4,823,642)	(1,318,987)	-	-	-	-	-	(119,315)	(625,238)
	Tax Cust and Jobs Act- Stub Period	18	-	-	-	-	-	-	-	-	-	-	-
	Other Additions	18	2,612,252	1,599,950	626,595	118,717	12,426	64,021	3,261	76	17,246	20,437	149,524
	Other Deductions	18	(376,128)	(230,371)	(90,221)	(17,094)	(1,789)	(9,218)	(469)	(11)	(2,483)	(2,943)	(21,529)
	Acquisition Adjustments	18	9,782,100	5,991,334	2,346,409	444,558	46,532	239,738	12,210	284	64,583	76,531	559,922
	Total Other Rate Base Elements		(1,099,254,650)	(671,749,366)	(265,282,928)	(50,580,812)	(5,112,718)	(26,594,728)	(1,356,560)	(31,608)	(7,093,338)	(8,598,682)	(62,853,910)
	Total Original Cost Rate Base		5,174,843,486	3,171,005,715	1,239,669,771	234,552,482	24,732,262	127,169,766	6,474,914	150,751	34,328,950	40,487,072	296,271,804

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 21. ALLOCATION OF UNRECOVERED PUBLIC FIRE PROTECTION.

Factors are based on the relative cost of meters by size for the Residential, Commercial, Industrial, and Public classifications, as follows:

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	$ 672,058	0.7791
Commercial	167,588	0.1943
Industrial	7,010	0.0081
Industrial - *Contract Sales*	514	0.0006
Public	15,492	0.0180
Total	$ 862,662	1.0000

FACTOR 22. ALLOCATION OF BAD DEBT EXPENSE.

Factors are based on the historic net charge offs by class.

Customer Classification	Net Charge Off	Allocation Factor
(1)	(2)	(3)
Residential	$ 10,207,248	0.9068
Commercial	979,077	0.0870
Industrial	24,187	0.0021
Industrial - *Contract Sales*	-	0.0000
Public	6,066	0.0005
Other Water Utilities A	-	0.0000
Other Water Utilities B	-	0.0000
Other Water Utilities - *Contract Sales*	-	0.0000
Private Fire Protection	40,077	0.0036
Public Fire Protection	-	0.0000
Total	$ 11,256,655	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

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

FACTOR 23. ALLOCATION OF LATE PAYMENT FEES.

Factors based on collection of Late Payment fees by class.

Customer Classification	Late Payment Fees	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,745,571	0.8475
Commercial	492,038	0.1113
Industrial	99,500	0.0225
Industrial - *Contract Sales*	-	0.0000
Public	41,488	0.0094
Other Water Utilities A	12,994	0.0029
Other Water Utilities B	766	0.0002
Other Water Utilities - *Contract Sales*	-	0.0000
Private Fire Protection	27,154	0.0061
Public Fire Protection	-	0.0000
Total	$ 4,419,511	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF COMMODITY/DEMAND RATES FOR STANDBY SERVICE
UNDER PROPOSED LEVEL OF REVENUE

Firm Standby Service:

Description	Cost of Service Annual	Cost of Service Per Month	Units Hundred Gals.	Cost Per Unit	
Total Base Costs	$ 486,355,951				
Less: Variable Costs	47,333,623		445,466,846	$ 0.1063	Per Hundred Gallons
Fixed Base Costs	439,022,328	36,585,194	1,220,457 Avg Day	29.9766	Per Hundred of Avg. Day
Max Day Extra Capacity	121,144,574	10,095,381	2,363,564 Peak Day	4.2713	Per Hundred of Peak Day
Max Hour Extra Capacity	159,065,921	13,255,493	269,800 Peak Hour	49.1307	Per Hundred of Peak Hour

Interruptible Standby Service:

Description	Cost of Service Annual	Cost of Service Per Month	Units Hundred Gals.	Cost Per Unit	
Fixed Base Costs	$ 439,022,328				
Less: Depreciation Return and Taxes	328,748,466				
Total	110,273,862	9,189,489	1,220,457 Avg Day	$ 7.5295	Per Hundred of Avg. Day
Max Day Extra Capacity	121,144,574				
Less: Depreciation Return and Taxes	84,983,788				
Total	36,160,786	3,013,399	2,363,564 Peak Day	1.2749	Per Hundred of Peak Day
Max Hour Extra Capacity	159,065,921				
Less: Depreciation Return and Taxes	132,802,877				
Total	26,263,044	2,188,587	269,800 Peak Hour	8.1118	Per Hundred of Peak Hour
Depreciation, Return & Taxes for Base, Max Day and Max Hour	546,535,131				
Plus: Variable Costs	47,333,623				
Total	593,868,754		445,466,846	1.3331	Per Hundred Gallons

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS
SUMMARY OF AVERAGE AND MAXIMUM DAY AND SYSTEM SENDOUT AND MAXIMUM DAY RATIOS
AND AVERAGE AND MAXIMUM HOUR AND MAXIMUM HOUR RATIOS

Year	Average Daily Sendout (MGD)	Maximum Day Sendout (MGD)	Ratio, Maximum to Average
1987	153.4	207.7	1.35
1988	152.7	209.1	1.37
1989	144.8	188.6	1.30
1990	144.9	192.5	1.33
1991	145.1	192.3	1.32
1992	141.5	181.4	1.28
1993	138.7	184.3	1.33
1994	149.4	202.1	1.35
1995	144.1	198.5	1.38
1996	211.4	290.9	1.38
1997	220.3	297.7	1.35
1998	212.2	279.6	1.32
1999	199.1	275.0	1.38
2000	207.5	263.6	1.27
2001	200.5	249.5	1.24
2002	210.4	259.6	1.23
2003	199.8	273.7	1.37
2004	218.1	279.7	1.28
2005	215.3	268.2	1.25
2006	210.1	259.8	1.24
2007	220.9	266.6	1.21
2008	212.4	254.3	1.20
2009	206.0	267.8	1.30
2010	205.8	262.4	1.28
2011	202.3	240.0	1.19
2012	194.0	236.3	1.22
2013	192.7	221.3	1.15
2014	195.7	222.7	1.14
2015	194.7	226.7	1.16
2016	190.7	214.0	1.12
2017	184.8	207.3	1.12
2018	192.2	220.3	1.15
2019	193.7	215.8	1.11
2020	189.7	222.1	1.17
2021	191.7	219.1	1.14
2022	196.0	221.3	1.13
2023	189.9	223.4	1.18
2024	192.2	219.3	1.14

Year	Average Hourly Sendout (MGD)*	Maximum Hour Sendout (MGD)*	Ratio, Maximum to Average	Date of Max Hr
2021	4.75	5.03	1.06	10/13/21, 8:00 PM
2022	4.85	5.63	1.16	12/26/22, 8:00 PM
2023	4.71	5.72	1.21	9/5/23, 11:00 PM
2024	4.76	6.19	1.30	7/8/2024 19:00

*Includes sendouts where hourly data is available.
Average hourly reads were included for any missing hourly reads in the data.

APPENDIX A

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided on Exhibit 12-A and in PAWC Statement No. 12. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit 12-A. Schedules B and C showing the rate of return produced by present and proposed rates by customer classification are provided in Exhibit 12-A.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

The methods used for establishing the allocation factors in the cost of service study have not deviated from the previous study submitted in the last case. However, the Industrial DIS Contract customers and Other Water Utilities DRS Contract customers are included in the cost allocation study as separate customer classes per the Order of Docket Nos. R-2023-3043189 and R-2023-3043189.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Refer to Schedule G of Exhibit 12-A for the average day and maximum day system deliveries for the years 1987 through 2024. Support for the system maximum hour ratio is provided below and on the attached schedules.

The peak hour consumption analysis in support of the 2.1 system peak hour ratio is attached and summarized below.

Analyses were made to determine hourly water consumption during 1988 peak periods of sendout for PAWC's three largest operating districts, as follows:

Pittsburgh	July 5, 6 and 7, 1988
Riverton	July 6 and 7, 1988
Norristown	July 6, 7 and 8, 1988

These dates had the greatest sendouts experienced in recent years.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1c., cont.

Recording charts or other hourly logs of total production were read to derive total hourly delivery to each of the districts. Recording charts for storage reservoirs were read to derive hourly draw or fill from each reservoir. The total hourly delivery plus hourly draw less hourly fill equals hourly consumption.

District	Average M.G.D.	Max Hour M.G.D.	Max Hour Ratio
Pittsburgh	69.28	140.88	2.03
Riverton	10.16	26.17	2.58
Norristown	12.68	22.53	1.78
Total	92.12	189.58	2.06

The attachments set forth the hourly deliveries, storage draws and fills and hourly consumption for the several days and districts which support the above amounts.

Support for the customer class demand factors is provided on the attached pages, Customer Class Demand Study, which was included in the Company's 2017 Rate Case that was filed on April 28, 2017 (Docket No. R-2017-2595853).

Witness: P. R. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Hershey, Pennsylvania

CUSTOMER CLASS DEMAND STUDY

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

February 27, 2017

Pennsylvania American Water Company
800 West Hersheypark Drive
Hershey, PA 17033-2400

Attention John Cox
Manager of Rates and Regulations

Gentlemen:

Pursuant to your request, we have prepared a customer class demand study. The study was conducted to provide a basis for the selection of class maximum day and hour demand ratios for use in the cost of service allocation study.

The attached report presents a description of the methods and procedures used, the usage data for each monitored customer, and the detailed calculations of maximum day and hour ratios by classification. The results of the study are presented on page I-9 of the report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

Paul R Herbert

PAUL R. HERBERT
President

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PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the customer class demand study conducted during the period of January 2013 through October 2015 for Pennsylvania American Water Company (Company). The study is organized into three parts. Part I, Introduction, contains statements with respect to the basis and purpose of the study, a description of the methods and procedures used, and a summary of the study results. Part II, Maximum Day and Hour Ratios, describes the calculations of the maximum day and maximum hour ratios for each customer class using the observed demand data. Part III, Daily and Hourly Usage Data, provides the daily usage for each monitored location and the hourly usage for selected days during the study period. Unless noted otherwise, all residential usage units are gallons and non-residential units are hundred gallons.

BASIS OF STUDY

Pursuant to the Join Petition for Settlement at Docket No. R-2011-2232243, approved by the Commission's Final Order entered November 10, 2011, the Joint Petitioners agreed that the Company would prepare and submit a study on the feasibility and costs of conducting a customer class demand study including the timetable required to complete such a study. In February 2012, the Company submitted the required Feasibility Study to the Joint Petitioners for their review and comment. The Feasibility Study outlined the scope of the proposed demand study, the facilities and equipment that would be required, and an estimate of the total costs. Subsequent to a meeting of the Joint Petitioners to discuss the Feasibility Study, the parties decided to move forward with the Demand Study.

PURPOSE OF STUDY

In the Base Extra-Capacity method of cost allocation, as described in AWWA Manual M1 - Principles of Water Rates, Fees, and Charges, the extra capacity portion of the water system is allocated to customer classifications based on the non-coincident demands of each classification. The non-coincident demand is the sum of the peaks for each class regardless of the day or hour such peaks may occur. The purpose of a customer class demand study is to establish a basis for selecting maximum day and maximum hour ratios for each customer classification. The ratios will be used for allocating maximum day and hour extra capacity costs in the cost of service allocation study prepared for the Company's rate filing. The results of the cost of service allocation study are used as a guide for designing the proposed rate structure.

METHOD AND PROCEDURES

Overview

The customers were selected for the study with the objective of obtaining a representative sample of customers in each class. Originally, customer usage was to be monitored for one year, with an extension possible if the weather was deemed insufficiently dry to capture typical peak water use behaviors. In order to determine whether to extend the study in subsequent years, the Palmer Drought Severity Index (PDSI) was used. The National Oceanic and Atmospheric Administration publishes the PDSI, among other measures of drought conditions. The PDSI is a long term measure that is used in determining the severity of droughts. The decision criterion for applying the PDSI to the demand study was that, if there was not at least one summer month (June-August) in which the PDSI was less than 1.0, the study would continue. As shown by the presence of green shading in Table 1-1 below, this threshold was met in the first study year for all but two climate divisions and had been met by August 2014 for all climate divisions. Since neither 2013 nor 2014 had remarkably dry summers, it was deemed worthwhile to continue monitoring through a third summer.

Table 1-1
Palmer (Long Term) Drought Severity Index for Summer 2013, 2014 , and 2015

		2013			2014			2015		
	Cimate Division	June	July	August	June	July	August	June	July	August
1	Poconos	1.29	1.11	1.17	-0.30	-0.18	-0.25	-0.93	-0.94	-1.13
2	East Central Mountains	1.02	0.96	1.08	0.96	-0.19	0.94	1.13	1.36	0.98
3	Southeastern Piedmon	1.48	1.84	2.11	2.61	2.67	-0.29	1.45	1.38	0.76
4	Lower Susquehanna	0.46	0.54	0.77	2.20	2.15	2.19	1.92	1.84	1.34
5	Middle Susquehanna	-0.70	-0.68	-1.05	0.46	0.71	1.35	1.59	1.75	1.37
6	Upper Susquehanna	0.58	1.01	0.86	0.60	0.44	0.79	1.12	1.31	-0.29
7	Central Mountains	0.45	0.62	-0.46	1.03	1.24	2.01	1.66	2.25	1.72
8	South central Mountain	0.43	-0.16	-0.10	1.04	1.24	1.38	1.80	1.89	1.14
9	SW Plateau	0.76	1.69	2.54	1.98	2.05	2.44	2.07	1.85	0.95
10	NW Plateau	0.71	1.01	-0.13	1.77	2.04	2.56	1.51	-0.16	-0.72

Source: National Oceanic and Atmospheric Administration at http://www.ncdc.noaa.gov/cag/time-series/us

Legend

Greater than Threshold

Within threshold for acceptability of usage data (less than 1)

Table 1-2 below displays the values for a short-term soil moisture index, the Palmer Moisture Anomaly or "Z" index. This index better reflects the immediate term weather conditions that influence water use for lawn and garden watering. The blue shading indicates relatively moist months and the light orange shading relatively dry months. The table displays that the driest months in general were experienced in late summer of 2015.

Table 1-2
Palmer (Short Term) Moisture Anomaly Index for Summer 2013, 2014 , and 2015

		2013			2014			2015		
	Cimate Division	June	July	August	June	July	August	June	July	August
1	Poconos	3.87	-0.15	0.52	-0.41	0.25	-0.36	3.71	-0.32	-0.88
2	East Central Mountains	3.06	0.12	0.67	0.49	1.04	-0.44	3.41	1.05	-0.74
3	Southeastern Piedmont	4.46	1.53	1.38	0.23	0.99	-1.05	4.19	0.13	-1.23
4	Lower Susquehanna	1.39	0.38	0.88	0.72	0.52	0.82	5.75	0.36	-0.94
5	Middle Susquehanna	1.26	-0.14	-1.28	0.29	0.91	2.29	4.77	0.95	-0.60
6	Upper Susquehanna	1.59	1.48	-0.14	-0.52	-0.29	1.08	3.37	0.89	-0.90
7	Central Mountains	1.33	0.64	-1.40	1.21	0.94	3.33	4.96	2.27	-0.89
8	South Central Mountains	1.30	-0.47	0.13	2.61	0.90	0.72	5.36	0.79	-1.69
9	SW Plateau	2.29	3.01	3.06	1.71	0.81	1.66	6.21	-0.02	-2.13
10	NW Plateau	2.12	1.13	-0.41	3.84	1.34	2.11	4.56	-0.47	-1.72

Source: National Oceanic and Atmospheric Administration at http://www.ncdc.noaa.gov/cag/time-series/us

Legend

	Moderately to extremely moist (greater than 1.00)
	Near normal (between 1 and negative 1.24)
	Moderately to very dry (negative 1.25 and lower)

Residential Sample

The source of the usage data for the residential sample is the Company's SCADA information system. The SCADA information system continuously monitors flows through a pump or valve and relays the information to a central location. Some of these monitored pumps or valves serve a closed loop of customers, allowing the data to be used to measure daily and hourly flows for the *group* of residential customers consuming water that passes through that pump or valve.

In order to make the results of the customer demand study representative, residential customers are categorized by housing density to insure that each type of residential user is included. Residential peak demands are primarily influenced by income, lawn size and the amount of precipitation and evapotranspiration. Housing density is used to categorize monitoring points because it represents a measure of both income level and lawn size. The residential monitoring points are located throughout the Company's service area, as indicated in the locator map in Attachment A. The residential class sample consists of approximately 2,500 customers from the following ten SCADA monitoring points that serve a closed loop of exclusively or predominantly residential customers.

System	Housing Density	Residential Customers
Shire Oaks	Low	306
Linnwood	Low	93
Sandy Ridge	Low	31
Sutton Hills	Low	76
Thornburgh and Rosslyn	Medium	649
Winter Road	Medium	212
Ridge Road	Medium	62
Silver	Medium	347
North Strabane	High	106
Millview	High	660
Total		2,542

Commercial Sample

Because the Company serves a large and diverse set of commercial customers, statistical stratified sampling techniques were applied to the design of the commercial sample. The sample design for this report was based on the recommendations of Dr. Berwood Yost, Director of the Floyd Institute's Center for Opinion and Research at Franklin and Marshall College. The sampling used consumption records available for the most recent twelve month period prior to sample design. The customer consumption records were stratified by consumption level into nine strata, using generally accepted statistical techniques for determining strata boundaries. Strata numbers six through nine encompass customers that consume less than 37,000 gallons per year (3,075 gallons per month). The total 2011 consumption by these customers accounted for approximately two percent of total commercial consumption. Because the consumption within these strata is too small to have an impact on the ratio estimates, the customers in these strata were not included in the sampling.

For the five study strata, simple random sampling was used to draw a sample within each stratum. The sampling approach and sample sizes are designed such that each stratum sample yields a reasonable estimate of the consumption for the population of customers within the stratum. This approach of stratification by size, which is common in large populations with skewed distributions, achieves desired precision levels with smaller sample sizes than can be achieved with simple random sampling from the entire population. The total number of customers and the minimum required and actual sample sizes for each stratum are shown in Table 1-3 below. The stratum boundaries and number of customers monitored in each stratum are for the time period when the sample was drawn. The proportion of all commercial customers in each stratum is fixed for the study period by the stratification design; the stratum boundaries vary slightly from year to year as the consumption totals for each customer change. The monitored customers are placed in the stratum for each year based on how their consumption for the year compares to the stratum boundaries for the year. For this reason the number of monitoring points in each stratum varies slightly from year to year.

The commercial customer sample includes monitoring points in each of the Company's six service regions and a broad variety of types including but not limited to apartments, mobile home parks, nursing homes, hotels, office buildings, golf courses, medical facilities, health clubs, stores, restaurants, and private schools.

Table 1-3
Commercial Sample Design

Stratum	Stratum Lower Boundary (1,000 gallons / year)	Number of Customers	Recommended Sample Size	Customers Monitored
1	13,587	94	13	17
2	3,101	597	18	21
3	708	2,790	19	25
4	162	8,163	19	22
5	37	16,053	17	21
Total		27,697	86	106

Monitoring data results support the accuracy of the sample design and selection. The total commercial consumption estimated from the sample varied from the actual total billed consumption for the class by no more than seven percent. This performance exceeds the target used to determine the minimum sample size, which was set in order to produce a 95% likelihood of being within twenty percent of the actual population amount.

Industrial and Public Samples

Both the industrial and public customer classes are characterized by the concentration of consumption among a small number of very large customers. This concentration allows for the production of reasonably reliable estimates with relatively modest sample sizes. The industrial sample included 29 monitoring points representing 25 customer accounts. The consumption at these monitoring points constituted 42% to 44% of total industrial class consumption in the three study years. The public sample included 32 customers, which accounted for 50% to 57% of total public class consumption in the three study years.

Sales for Resale Sample

The study included all six sales for resale customers and a total of nine monitoring points, with one customer having four different meter locations.

Data Collection and Processing Procedures

SCADA monitoring data for residential customers was processed by Company staff on a monthly basis. Hourly flows were estimated by averaging the flows reported for fifteen minute intervals. For systems which included a storage tank, the change in tank level was used to calculate flows into and out of the tank and used in determining net flows to customers for each hour. Because the tank level change and average hourly flow data do not line up precisely, sometimes the net flow calculated after the tank adjustment can appear to indicate a negative flow or an extreme high hour. Another adjustment was made for Thornburgh and Rosslyn, a residential system with two significant non-residential customers. The usage of the large customers was monitored with data logging devices and deducted from the flows for the SCADA monitoring point to yield a net flow for the remaining customers.

Radio read data logging devices were installed on the non-residential sample customers. The device attaches to a customer's meter head and records hourly usage for a fixed period of time, which is then periodically read by a mobile device. The majority of the data logging devices were the "Hot Rod" sold by Mueller/Hersey. The Mueller Hot Rod can store approximately five months of data. Most of the remaining devices were "e-coders" by Neptune, which store data for approximately three months. Several non-residential customers had been fitted with Sensus r900i meters, which have built-in data logging capability, but only keep approximately 31 days of data. Regardless of the device used, Company personnel were on a monthly schedule to download the monitoring data. The accuracy of the data was verified by comparing the logged data to consumption recorded by meter reading for billing purposes.

The hourly and daily monitoring data for each location and customer are summarized in spreadsheet format for each customer class, where each sampled customer's data is in a column, with each day (hour) on a different row. Part III of this report contains the spreadsheets with the daily monitoring data along with hourly data for the day on which the maximum hour occurs. For each day (hour), a consumption per sampled customer is calculated. This amount per average customer is the sum of each customer's consumption divided by the number of customers reporting that day. The *average* customer is calculated because technical difficulties with the data logging equipment or anomalous events at the customer locations can result in the absence of data on any given day for one or several customers. Having a missing data point would result in the simple sum of usage representing an underestimate of the total for that day. As a result, a potential maximum day might be missed.

For sales for resale customers, a total consumption is calculated, because all of the customers are monitored. Use of a total rather than average is advised in this case because the high variance in customer size means that occasional missing datapoints can significantly alter the calculated average and produce false peaks.

Identifying Peaks and Calculating Maximum Day and Hour Ratios

The maximum day (hour) is the highest day (hour) of consumption in the class or stratum as a whole for the year. It is the peak that occurs in the calculated average usage per customer in the stratum or class. The maximum day ratios were calculated for each customer and for the class by dividing the peak day consumption by the annual average consumption per day. Maximum hour ratios were calculated similarly, using hourly peaks and annual hourly averages. For the residential monitoring stations, the annual average usages were calculated from the SCADA monitoring station data. For the non-residential customers, the annual average usages were determined from the billing records over a twelve-month period.

RESULTS OF STUDY

A description and results of the calculations of the maximum day and hour ratios for each customer classification are provided in Part II of the report. Part III contains the detailed tables of monitoring data for each customer and residential SCADA monitoring area. A summary of the resulting calculated ratios for the samples is shown in the Table I-4 below and Figure I-1 on the following page. The selected ratios for use in the Company's future cost of service allocation study are summarized in Table 1-5 below.

Table I-4
Ratio Results from Study Samples

	Maximum Day Ratios			Maximum Hour Ratios		
	2013	2014	2015	2013	2014	2015
Residential	1.79	1.72	1.98	5.68	5.29	6.17
Commercial	2.12	1.96	1.63	4.61	4.02	3.95
Industrial	1.46	1.27	1.23	1.72	1.56	1.64
Public	1.32	1.33	1.36	1.82	1.88	2.41
Sales for Resale	1.36	1.19	1.38	3.42	5.06	2.68

Table I-5
Summary of Maximum Day and Hour Ratios

Customer Classification	Maximum Day Ratio	Maximum Hour Ratio
Residential	2.0	5.0
Commercial	2.1	4.6
Industrial	1.5	1.7
Public	1.4	2.4
Sales for Resale	1.4	3.2

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

For cost allocation purposes, mains that are 10-inch and larger are considered to be transmission mains and are allocated using Factor 3, which is based on average and maximum day extra capacity demands plus the daily requirement for fire demand. Mains sized under 10-inch are considered distribution mains and are allocated using Factor 4, which is based on average and maximum hour extra capacity demands plus the hourly requirement for fire demands.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

Storage facilities have been considered to be adequate if the effective volume of the facility, or groups of facilities acting together, provided sufficient volume during peak hour demands and to meet equalization needs on the maximum day and provide a fire protection reserve. The effective volume of storage is that quantity, which can be used from the tank while maintaining adequate system pressures under the domestic, and fire flow conditions for distribution mains. The equalization volume is that quantity of water needed to allow production plant or booster station output rates to be constant and equal to the daily demand on the maximum day of the year. The use of equalization storage enables a reasonably constant rate of treatment plant operation and thereby promotes overall system efficiently and economy. Existing storage capacity has also been analyzed on a case-by-case basis to determine its contribution to overall system reliability. Where appropriate recommendations are made if additional storage will significantly improve a system's reliability (e.g., its ability to maintain service to its customers during an emergency, such as a spill or power outage.)

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

The 5/8-inch dollar equivalent was developed using actual installation costs by meter size, provided by the Company for the years 2011-2022, as follows:

Meter Size	Actual Installation Cost 2011-2022	5/8-Inch Dollar Equivalent
5/8"	$ 190.27	1.0
3/4"	289.45	1.5
1"	372.56	2.0
1-1/2"	420.36	2.2
2"	567.97	3.0
3"	1,556.79	8.2
4"	3,864.30	20.3
6"	5,633.17	29.6
8"	6,282.93	33.0
10"	9,745.75	51.2

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1f., cont.

The 3/4-inch dollar equivalent was developed using the actual installation costs by size, for the years 2011-2022, provided by the Company, as follows:

Service Size	Actual Installation Cost 2011-2022	1-Inch Equivalent
3/4" & 1"	$2,186.38	1.00
1-1/2"	3,135.14	1.43
2"	5,589.98	2.56
4"	4,343.38	1.99
6"	6,119.45	2.80
8"	25,508.47	11.67
10"	14,235.83	6.51
12"	27,619.60	12.63

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

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

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

a) For populations of 200,00 or less, $Q = 1020 \sqrt{P} (1 - 0.01\sqrt{P})$, where Q is the fire draft in gpm and P is the population in thousands.

b) For populations in excess of 200,00, Q = 12,000 gpm plus 2,000 to 8,000 gpm for a potential second fire.

Inasmuch as PAWC serves a population in excess of 1.6 million, the maximum fire flow of 12,000 gpm would apply. Also, in consideration of the population being well over 200,000, the maximum of the additional allowance to provide for a second fire was selected for a maximum fire flow of 20,000 gpm.

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

The required fire flow duration is ten hours.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

Please refer to Filing Requirement Section II, Question OR-10a.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

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

Base Cost of Water (See attached Functional Allocation)	$460,475,105
Pro Forma Water Consumption (Hundred Gallons)	445,466,846
Base Cost per Hundred Gallons	$1.0337

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

Please refer to the attached schedules for the year ended June 30, 2025.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF THE 5/8-INCH CUSTOMER COSTS PER MONTH
INCLUDING THE UNRECOVERED PUBLIC FIRE COSTS

Cost Function	Cost of Service	Number of Units	Unit Cost Per Month
Meters	67,160,083	863,149 5/8 Equivalents	$ 6.48
Services	97,872,396	699,346 3/4 Equvalents	11.66
Billing/Collecting	69,527,644	8,369,058 Bills	8.31
Meter Reading	11,080,095	8,369,058 Bills	1.32
Subtotal	245,640,218		27.77
Unrecovered Public Fire	42,421,655	863,149 5/8 Equivalents	4.10
Total	288,061,873		$ 31.87

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

CALCULATION OF THE 5/8-INCH CUSTOMER COSTS PER MONTH
INCLUDING THE UNRECOVERED PUBLIC FIRE COSTS

Cost Function	Cost of Service*	Number of Units	Unit Cost Per Month
Meters	53,847,497	863,149 5/8 Equivalents	$ 5.20
Services	97,688,802	699,346 3/4 Equvalents	11.64
Billing/Collecting	38,814,397	8,369,058 Bills	4.64
Meter Reading	4,779,414	8,369,058 Bills	0.57
Subtotal	195,130,111		22.05
Unrecovered Public Fire	42,421,655	863,149 5/8 Equivalents	4.10
Total	237,551,766		$ 26.15

* Includes only direct customer costs as shown on the attached schedules.

PENNSYLVANIA AMERICAN WATER COMPANY - WATER OPERATIONS

ANALYSIS OF DIRECT CUSTOMER COSTS

Description	Meters	Services	Billing & Collecting	Meter Reading
Operation and Maintenance Expenses				
T&D Supervision - Operation	$ 417,102	$ 195,300	$ -	$ -
Miscellaneous Meter Expense	505,764	-	-	-
Services on Customer Premises	-	236,814	-	-
T&D Supervision - Maintenance	46,871	49,722	-	-
Services Maintenance	-	772,164	-	-
Meter Maintenance	727,879	-	-	-
Customer Accounting Expenses	1,612,067	-	14,680,457	2,865,490
Management Fees - Customer	-	-	22,646,598	-
Employee Pension and Benefits	1,258,575	752,092	943,179	715,213
Transportation Expense	259,185	172,233	588,187	114,809
Worker's Compensation	73,494	43,918	55,076	41,764
Advertising Expense	-	-	-	-
Office Rents	(55,604)	(81,031)	(61,254)	(9,174)
Other Rev. Billing and Collecting	(29,247)	(42,621)	(32,218)	(4,825)
Other Rev. Customer Related	-	-	(4,403,499)	-
Subtotal	4,816,086	2,098,591	34,416,526	3,723,277
Depreciation Expense				
Meters	24,090,494	-	-	-
Services	-	21,584,370	-	-
Office Buildings	113,744	75,585	258,129	50,384
Office Furniture & Equipment	49,260	32,734	111,788	21,820
Transportation Equipment	190,738	126,749	432,855	84,489
Subtotal	24,444,236	21,819,438	802,772	156,693
Taxes Other Than Income				
Payroll Taxes	526,641	314,707	394,666	299,275
Assessments	490,073	714,184	539,870	80,852
Subtotal	1,016,714	1,028,891	934,536	380,127
Rate Base				
Meters	224,249,153	-	-	-
Services	-	720,490,219	-	-
Office Land/Buildings	2,943,486	1,956,002	6,679,875	1,303,850
Office Furniture and Equipment	5,826,776	3,872,000	13,223,140	2,581,036
Transportation Equipment	2,967,552	1,971,993	6,734,489	1,314,510
Subtotal	235,986,967	728,290,214	26,637,504	5,199,396
Return and Income Taxes	23,570,461	72,741,882	2,660,563	519,317
Total Direct Customer Costs	$ 53,847,497	$ 97,688,802	$ 38,814,397	$ 4,779,414

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

See attached confidential schedule for the following customers.

Industrial
- Demand Base Industrial Service 1
- Demand Base Industrial Service 2
- Demand Base Industrial Service 3

Other Water Utilities
- Demand Base Resale Service 1
- Demand Base Resale Service 2
- Demand Base Resale Service 3
- Demand Base Resale Service 4
- Demand Base Resale Service 5
- Demand Base Resale Service 6
- Demand Base Resale Service 7

CONFIDENTIAL
PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons	Number Of Bills	Total Consumption	2027 Present Rate	2027 Present Revenue	2027 Proposed Rate	2027 Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
DEMAND BASE INDUSTRIAL SERVICE 1						
TARIFF RATES						
Customer Charge						
2	48					
8	48					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	96					
CONTRACT RATES						
Monthly Demand Charge	12					
All Usage						
Total Contract Rates						
Tariff Less Contract Revenues						
DEMAND BASE INDUSTRIAL SERVICE 2						
TARIFF RATES						
Customer Charge						
1	-					
2	120					
4	12					
6	12					
8	12					
10	24					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	180					
CONTRACT RATES						
Monthly Demand Charge	-					
All Usage						
Total						
Tariff Less Contract Revenues						
DEMAND BASE INDUSTRIAL SERVICE 3						
TARIFF RATES						
Customer Charge						
5/8	12					
1 1/2	-					
2	12					
6	48					
8	12					
First Block (First 160)						
Second Block (Next 5,840)						
Third Block (Over 6,000)						
Total	84					
CONTRACT RATES						
Monthly Demand Charge	-					
All Usage						
Total						
Tariff Less Contract Revenues						

Redacted - Refer to Confidential Volume 6e

CONFIDENTIAL
PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	2027 Present Rate (4)	2027 Present Revenue (5)	2027 Proposed Rate (6)	2027 Proposed Revenue (7)
DEMAND BASE RESALE SERVICE 1						
TARIFF RATES						
Customer Charge						
6	12					
All Usage						
Total	12					
CONTRACT RATES						
Monthly Demand Charge 1	12					
Commodity Charge						
Total	12					
Tariff Less Contract Revenues						
DEMAND BASE RESALE SERVICE 2						
TARIFF RATES						
Customer Charge						
4	12					
6	12					
8	12					
All Usage						
Total	36					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
DEMAND BASE RESALE SERVICE 3						
TARIFF RATES						
Customer Charge						
4	12					
All Usage						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
DEMAND BASE RESALE SERVICE 4						
TARIFF RATES						
Customer Charge						
4	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						

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CONFIDENTIAL
PENNSYLVANIA-AMERICAN WATER COMPANY - WATER OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

Rate Block 100 Gallons (1)	Number Of Bills (2)	Total Consumption (3)	2027 Present Rate (4)	2027 Present Revenue (5)	2027 Proposed Rate (6)	2027 Proposed Revenue (7)
		DEMAND BASE RESALE SERVICE 5				
TARIFF RATES						
Customer Charge						
4	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	12					
Commodity Charge						
Total	12					
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 6				
TARIFF RATES						
Customer Charge						
6	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total						
Tariff Less Contract Revenues						
		DEMAND BASE RESALE SERVICE 7				
TARIFF RATES						
Customer Charge						
8	12					
First Block						
Total	12					
CONTRACT RATES						
Monthly Demand Charge	-					
Commodity Charge						
Total	$ -					
Tariff Less Contract Revenues						
Total Industrial Contract - Zone 1						
Total OWU Contract - Zone 1						

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VOLUME 17

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

EXHIBITS NO. 12-B, 12-C, 12-D, 12-E,
WASTEWATER SSS GENERAL OPERATIONS, WASTEWATER CSS OPERATIONS,
BASA WASTEWATER OPERATIONS,
ELIZABETH BOROUGH WW CSS OPERATIONS
COST OF SERVICE AS OF JUNE 30, 2027

EXHIBIT NO. 12-B -
WASTEWATER SSS GENERAL OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-B
Witness: G. Herbert

PENNSYLVANIA AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

SANITARY SEWER SYSTEM OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

November 6, 2025

Pennsylvania American Water Company
852 Wesley Drive
Mechanicsburg, PA 17055

Attention Ashley E. Everette
VP, Rates & Regulatory

Pursuant to your request, we have conducted a cost of service allocation study based on pro forma revenue requirements estimated for the test year ended June 30, 2027.

The attached report presents the results of the allocation study, as well as supporting schedules which set forth the detailed cost allocation calculations. Schedule A presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

GREGORY R. HERBERT
Assistant Project Manager, Rate Studies

GRH:mle

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PART I. INTRODUCTION

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM
GENERAL OPERATIONS

COST OF SERVICE ALLOCATION STUDY AS OF
JUNE 30, 2027

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation study for the Sanitary Sewer System General ("SSS") Operations based on pro forma costs as of June 30, 2027, for Pennsylvania-American Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Schedule A summarizes the cost allocation for the SSS Operations and total revenues under present and proposed rates. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to customer classifications, as well as the basis for the allocations.

BASIS OF STUDY

The method used for the allocation of wastewater cost of service incorporates the functional cost allocation methodology described in the text “Financing and Charges for Wastewater Systems,” Manual of Practice No. 27, published by the Water Environment Federation. This method is recognized for allocating the cost of providing wastewater service to customer classifications in proportion to the classifications' use of the commodity, facilities, and services. It is generally accepted as a sound method for allocating the cost of wastewater service. Under the functional cost method, costs are assigned to cost components using

predominant operational purposes as cost-causative factors.

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

The results for the allocation of SSS Operations cost of service are summarized on Schedule A, column 2. The cost allocation results can be compared with revenues under present and proposed rates in columns 4 and 6 of Schedule A. The proposed increase and percentage increase in revenues are shown in columns 8 and 9.

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

PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 62,014,545	55.0%	$ 65,456,033	62.0%	$ 70,995,692	62.9%	$ 5,539,659	8.5%
Non-Residential	24,870,044	22.0%	26,850,552	25.4%	28,687,570	25.4%	1,837,018	6.8%
Large Industrial	864,411	0.8%	792,869	0.8%	785,330	0.7%	(7,539)	-1.0%
Bulk Users/VA Hospital	2,252,532	2.0%	2,558,799	2.4%	2,570,596	2.3%	11,797	0.5%
Bulk Users - Contract	22,817,919	20.2%	9,874,150	9.4%	9,780,259	8.7%	(93,891)	-1.0%
Total Sales	112,819,450	100.0%	105,532,403	100.0%	112,819,447	100.0%	7,287,044	6.9%
Other Revenues	2,166,167		2,123,571		2,166,167		42,595	2.0%
IPP Surcharge	906,000		906,000		906,000		0	
COS Recovered from Water Rates	12,710,621		-		12,710,621		12,710,621	
Total	$ 128,602,237		$ 108,561,974		$ 128,602,234		$ 20,040,260	18.5%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	LARGE INDUSTRIAL	BULK USERS/ VA HOSP	BULK USERS CONTRACT
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. REVENUES FROM SALES	105,532,403	65,456,033	26,850,552	792,869	2,558,799	9,874,150
2. OTHER REVENUES	3,029,571	1,910,003	790,395	28,950	25,531	274,692
3. TOTAL OPERATING REVENUES	108,561,974	67,366,036	27,640,947	821,819	2,584,330	10,148,842
4. LESS: OPERATING EXPENSES (RECOVERED FROM WATER)	60,465,137	33,239,127	13,209,628	472,359	1,212,098	12,331,925
5. RETURN AND INCOME TAXES	48,096,837	34,126,910	14,431,320	349,460	1,372,231	(2,183,083)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	13,949,209	8,100,454	3,298,926	112,569	219,555	2,217,706
7. TAXABLE INCOME	34,147,628	26,026,456	11,132,394	236,891	1,152,676	(4,400,789)
8. LESS: INCOME TAXES (TAX. INC.)	11,310,616	8,620,664	3,687,349	78,465	381,797	(1,457,660)
9. NET RETURN (Line 5 - Line 8)	36,786,221	25,506,245	10,743,970	270,995	990,434	(725,423)
10. ORIGINAL COSTS MEASURE OF VALUE	661,192,897	383,961,745	156,369,171	5,335,757	10,406,906	105,119,318
11. RATE OF RETURN, PERCENT	5.56	6.64	6.87	5.08	9.52	(0.69)
12. RELATIVE RATE OF RETURN	1.00	1.19	1.23	0.91	1.71	(0.12)

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	LARGE INDUSTRIAL	BULK USERS/ VA HOSP	BULK USERS CONTRACT
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. REVENUES FROM SALES	112,819,447	70,995,692	28,687,570	785,330	2,570,596	9,780,259
2. OTHER REVENUES	3,072,167	1,940,731	801,978	29,236	25,531	274,692
3. TOTAL OPERATING REVENUES	115,891,614	72,936,423	29,489,548	814,566	2,596,127	10,054,951
4. LESS: OPERATING EXPENSES (RECOVERED FROM WATER)	48,121,234	24,591,134	9,647,394	346,947	1,211,928	12,323,831
5. RETURN AND INCOME TAXES	67,770,380	48,345,289	19,842,154	467,619	1,384,199	(2,268,879)
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	13,951,170	8,103,478	3,298,820	112,543	219,474	2,216,855
7. TAXABLE INCOME	53,819,210	40,241,810	16,543,334	355,075	1,164,725	(4,485,734)
8. LESS: INCOME TAXES (TAX. INC.)	16,527,933	12,358,300	5,080,474	109,044	357,688	(1,377,573)
9. NET RETURN (Line 5 - Line 8)	51,242,447	35,986,989	14,761,680	358,575	1,026,510	(891,306)
10. ORIGINAL COSTS MEASURE OF VALUE	661,192,897	384,051,109	156,342,185	5,333,803	10,401,601	105,064,199
11. RATE OF RETURN, PERCENT	7.75	9.37	9.44	6.72	9.87	(0.85)
12. RELATIVE RATE OF RETURN	1.00	1.21	1.22	0.87	1.27	(0.11)

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES								
	SEWAGE TREATMENT							
601.3	Salary and Wages	1	$ 3,528,165	$ 1,597,274	$ 731,191	$ 30,565	$ 99,421	$ 1,069,713
601.4	Salary and Wages	1	272,827	123,515	56,542	2,364	7,688	82,719
604.3	Employee Benefits	1	-	-	-	-	-	-
615.3	Purchased Power	1	3,568,647	1,615,602	739,581	30,916	100,562	1,081,986
618.3	Chemicals	1	1,634,437	739,944	338,727	14,160	46,057	495,549
620.3	Materials and Supplies - Operation	1	550,512	249,228	114,090	4,769	15,513	166,911
631.3	Contractual Services - Engineering	1	29,466	13,340	6,107	255	830	8,934
635.3	Contract Services Test	1	369,742	167,390	76,627	3,203	10,419	112,103
636.3	Contract Services - Operation	1	1,541,859	698,032	319,541	13,357	43,449	467,480
641.3-642.3	Rental of Buildings and Equipment	1	-	-	-	-	-	-
650.3	Transportation	1	5,734	2,596	1,188	50	162	1,739
620.4	Materials and Supplies - Maintenance	1	159,345	72,139	33,023	1,380	4,490	48,312
631.4-636.4	Contract Sevices - Maintenance	1	247,425	112,014	51,277	2,144	6,972	75,017
650.4	Transportation	1	23	10	5	0	1	7
675.4	Misc. Operating Expense - Waste Disposal	1	4,008,056	1,814,531	830,646	34,723	112,945	1,215,212
675.3-4	Misc. Operating Expense	1	999,813	452,636	207,205	8,662	28,174	303,136
	TOTAL SEWAGE TREATMENT EXPENSE		$ 16,916,052	$ 7,658,252	$ 3,505,752	$ 146,548	$ 476,684	$ 5,128,817

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Large Industrial (6)	Bulk/VA Hospital (7)	Bulk - Contract (8)
	COLLECTION							
601.1	Salary and Wages	2	$ -	$ -	$ -	$ -	$ -	$ -
601.5	Salary and Wages	2	445,162	312,112	121,940	3,773	7,338	-
601.6	Salary and Wages	2	351,213	246,242	96,205	2,977	5,789	-
615.5	Purchased Power	2	115,542	81,009	31,650	979	1,905	-
615.1	Purchased Power	2	-	-	-	-	-	-
620.5	Materials and Supplies	2	48,356	33,903	13,246	410	797	-
636.5	Contract Services	2	131,760	92,379	36,092	1,117	2,172	-
641.5-642.5	Rental of Buildings and Equipment	2	30,713	21,533	8,413	260	506	-
675.1	Miscellaneous Operating Expense	2	-	-	-	-	-	-
675.5	Miscellaneous Operating Expense	3	776	358	164	7	7	240
	TOTAL COLLECTION EXPENSE OPERATION		1,123,522	787,537	307,708	9,522	18,514	240
620.6	Materials and Supplies	2	$ 198,745	$ 139,344	$ 54,441	$ 1,684	$ 3,276	$ -
636.6	Contract Services	2	322,006	225,765	88,204	2,729	5,308	-
650.6	Transportation	2	1,126	789	308	10	19	-
675.6	Miscellaneous Maintenance Expense	2	-	-	-	-	-	-
675.5&6	Miscellaneous Operating Expense	2	459,691	322,298	125,919	3,896	7,577	-
	TOTAL T & D EXPENSE - MAINTENANCE		$ 981,568	$ 688,197	$ 268,873	$ 8,319	$ 16,180	$ -
	TOTAL COLLECTION EXPENSE		$ 2,105,090	$ 1,475,734	$ 576,581	$ 17,841	$ 34,694	$ 240
	CUSTOMER ACCOUNTS							
601.7	Salary and Wages	5	$ 395	$ 354	$ 40	$ 0	$ 1	$ 0
641.7	Rental of Building	5	1,376	1,232	140	0	3	0
670.7	Bad Debts	5	1,426,396	1,277,147	145,442	49	3,588	170
675.7	Miscellaneous Expense	5	184,145	164,877	18,776	6	463	22
	TOTAL CUSTOMER ACCOUNTING EXPENSE		$ 1,612,312	$ 1,443,610	$ 164,399	$ 55	$ 4,056	$ 192

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ADMINISTRATIVE AND GENERAL EXPENSES							
601.8	Salaries and Wages	10	$ 1,316,385	$ 736,561	$ 268,490	$ 9,741	$ 29,568	$ 272,026
603.8	Salaries of Officiers	10	-	-	-	-	-	-
604.8	Employee Pension & Benefits	6	1,769,203	902,246	381,236	14,784	44,814	426,123
615.8	Purchased Power	10	139,205	77,890	28,392	1,030	3,127	28,766
620.8	Materials and Supplies	10	(17,370)	(9,719)	(3,543)	(129)	(390)	(3,589)
631.8	Contractual Services	10	-	-	-	-	-	-
632.8	Contractual Services - Legal	10	22,632	12,663	4,616	167	508	4,677
634.8	Contractual Services - Management							
	Customer Related	5	741,663	664,060	75,624	25	1,866	88
	Employee Related	6	246,644	125,782	53,148	2,061	6,248	59,406
	Lab Testing	1	71,524	32,381	14,823	620	2,016	21,686
	Other	10	1,345,295	752,737	274,386	9,955	30,217	278,000
636.8	Contractual Services	10	5,599	3,133	1,142	41	126	1,157
641.8	Rental of Building	10	26,862	15,030	5,479	199	603	5,551
642.8	Rental of Equipment	10	-	-	-	-	-	-
650.8	Transportation	10	161,147	90,167	32,868	1,192	3,620	33,300
656.8	Insurance Vehicles	10	33,457	18,721	6,824	248	751	6,914
657.8	Insurance	10	1,638,644	916,875	334,218	12,125	36,806	338,620
658.8	Advertising	10	89,789	50,240	18,313	664	2,017	18,554
659.8	Workers Compensation	6	625,552	319,015	134,797	5,227	15,845	150,668
666.8	Amortization of Rate Case	9	103,192	58,510	23,480	818	1,830	18,554
675.8	Miscellaneous Expense	10	641,801	359,109	130,902	4,749	14,416	132,626
	TOTAL A & G EXPENSE		$ 8,961,224	$ 5,125,399	$ 1,785,194	$ 63,518	$ 193,987	$ 1,793,127
	Total Operation & Maintenance Expenses		$ 29,594,679	$ 15,702,994	$ 6,031,926	$ 227,962	$ 709,420	$ 6,922,376

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Large Industrial (6)	Bulk/VA Hospital (7)	Bulk - Contract (8)
	DEPRECIATION EXPENSE							
354.20	Structures and Improvements - Collection	2	$ 405,392	$ 284,228	$ 111,046	$ 3,436	$ 6,682	$ -
354.30	Structures and Improvements -Pumping	2	679,719	476,564	186,190	5,761	11,204	-
354.40	Structures and Improvements - Treatment	3	6,986,889	3,225,037	1,476,340	61,714	63,954	2,159,844
354.40	Structures and Improvements - Treatment - Bulk	DA	113,744				113,744	-
354.70	Structures and Improvements - General	2	270,597	189,721	74,122	2,293	4,460	-
355.00	Power Generation Equipment	2	165,407	115,970	45,309	1,402	2,727	-
360.10	Force Mains	3	1,274,021	588,068	269,202	11,253	11,662	393,836
361.10	Gravity Mains	3A	4,634,487	3,286,241	1,283,908	39,724	24,615	-
361.10	Gravity Mains - Bulk	DA	25,631				25,631	-
361.20	Manholes	3A	1,944,025	1,378,477	538,560	16,663	10,325	-
361.20	Manholes - Bulk	DA	194				194	-
363.00	Service Laterals	4	2,842,943	2,194,247	624,706	2,086	14,603	7,301
364.00	Flow Measuring Devices	2	32,108	22,512	8,795	272	529	-
365.00	Flow Measuring Devices - Installations	2	13	9	4	0	0	-
370.00	Receiving Wells	2	16,137	11,314	4,420	137	266	-
371.00	Pumping Equipment	2	944,593	662,273	258,744	8,006	15,570	-
380.00	Treatment Equipment	3	6,372,189	2,941,301	1,346,453	56,285	58,328	1,969,823
380.00	Treatment Equipment - Bulk	DA	48,999				48,999	-
381.00	Plant Sewers	1	149,566	67,712	30,997	1,296	4,215	45,347
382.00	Outfall Sewers	1	13,394	6,064	2,776	116	377	4,061
389.00	Other Plant and Misc. Equip. - Intangible	10	136,280	76,253	27,796	1,008	3,061	28,162
390.00	Office Furniture and Equipment	10	191,895	107,372	39,139	1,420	4,310	39,654
391.00	Transportation Equipment	10	351,550	196,704	71,702	2,601	7,896	72,646
392.00	Stores Equipment	10	4,409	2,467	899	33	99	911
393.00	Tools, Shop and Garage Equipment	10	107,129	59,942	21,850	793	2,406	22,138
394.00	Laboratory Equipment	1	94,291	42,688	19,541	817	2,657	28,588
395.00	Power Operated Equipment	10	12,423	6,951	2,534	92	279	2,567
396.00	Communication Equipment	10	306,890	171,715	62,593	2,271	6,893	63,418
397.00	Miscellaneous Equipment	10	115,360	64,548	23,529	854	2,591	23,839
398.00	Miscellaneous Equipment	10	98,366	55,039	20,063	728	2,209	20,327
	Total Depreciation Expense		$ 28,338,641	$ 16,233,414	$ 6,551,216	$ 221,059	$ 450,489	$ 4,882,462

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Amortization Expense	8	$ 259,515	$ 150,738	$ 61,364	$ 2,093	$ 4,083	$ 41,237
	Amortization Expense - AMP Program	DA	$ (4,346)	$ (4,346)				
	Taxes Other Than Income							
685100	Utility Reg Assessment Fee	9	$ 922,792	$ 523,222	$ 209,968	$ 7,311	$ 16,368	$ 165,923
685200	Property Taxes	8	1,251,643	727,012	295,957	10,097	19,690	198,887
685320	Payroll Taxes	6	468,931	239,142	101,047	3,918	11,878	112,945
	Total Taxes, Other Than Income		$ 2,643,366	$ 1,489,376	$ 606,973	$ 21,326	$ 47,936	$ 477,755
	Total Operating Expense		$ 60,831,854	$ 33,572,176	$ 13,251,478	$ 472,441	$ 1,211,928	$ 12,323,831
4091	**Income Taxes**	8	$ 16,527,933	$ 9,600,180	$ 3,908,108	$ 133,330	$ 260,010	$ 2,626,305
	Utility Income Available for Return	8	$ 51,242,450	$ 29,763,961	$ 12,116,519	$ 413,370	$ 806,124	$ 8,142,476
	Total Cost of Service		$ 128,602,237	$ 72,936,317	$ 29,276,106	$ 1,019,141	$ 2,278,062	$ 23,092,611
	Less: Other Revenues	9A	$ 2,166,167	$ 1,530,565	$ 614,215	$ 21,387	$ -	$ -
	Less: IPP Surcharge	1	906,000	410,165	187,763	7,849	25,531	274,692
	Less: Cost of Service Recovered from Water Rates	9A	12,710,621	8,981,042	3,604,084	125,494	-	-
	Total Cost of Service Related to Sales of Wastewater Services		$ 112,819,450	$ 62,014,545	$ 24,870,044	$ 864,411	$ 2,252,532	$ 22,817,919

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification	Total Adjusted Average Daily Customer Flow 100 gallons (a)	I&I Gallons Per Day 100 gallons (b)	Total I&I And Average Flow	Allocation Factor	
(1)	(2)	(3)	(4)=(2)+(3)	(7)	
Residential	50,253	46,221	96,474	0.4527	0.6497
Non-Residential	27,491	16,672	44,163	0.2072	0.2974
Large Industrial	1,433	413	1,846	0.0087	0.0124
Bulk Users/VA Hospital	5,336	669 (c)	6,005	0.0282	0.0404
Bulk Users - Contract	57,412	7,198 (c)	64,610	0.3032	
Total	141,925	71,174	213,099	1.0000	

(a) Customer Flow.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.
(c) Equal to 25% of total I&I portion.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Adjusted Average Daily Flow 100 gallons	Average Daily Flow		Number of Service Equivalents	Number of Customers		Allocation Factor
		Factor	Weight		Factor	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	50,253	0.6347	0.2115	52,591	0.7778	0.5186	0.7301
Non-Residential	27,491	0.3472	0.1157	14,973	0.2214	0.1476	0.2634
Large Industrial	1,433	0.0181	0.0060	50	0.0007	0.0005	0.0065
Total	79,177	1.0000	0.3333	67,614	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification	Ave. Flow Consumption, 100 gpd	Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(5)
Residential	50,253	262,072	312,325	0.7011
Non-Residential	27,491	94,532	122,023	0.2739
Large Industrial	1,433	2,342	3,775	0.0085
Bulk Users/VA Hospital	5,336	2,007 (b)	7,343	0.0165
Bulk Users - Contract	0	0	-	0.0000
Total	84,513	360,953	445,466	1.0000

(a) Allocation based on Factor 1A.
(b) Equal to 25% of total I&I percentage.

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW EXCLUDING COATESVILLE BULK USERS

Factors are based on the projected average daily consumption for each customer classification.

Classification	Total Average Daily Flow 100 gallons	Direct I&I Gallons Per Day 100 gallons (a)	Total Direct I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	50,253	46,221	96,474	0.4616
Non-Residential	27,491	16,672	44,163	0.2113
Large Industrial	1,433	413	1,846	0.0088
Bulk Users Excl. Coatesville	1,700	213	1,913	0.0092
Bulk Users - Contract	57,412	7,198	64,610	0.3091
Total	138,289	70,718	209,007	1.0000

(a) Allocation based on Factor 1A.
(b) Allocated based on Column 4

FACTOR 3A. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED MAXIMUM DAILY FLOW INCLUDING INFILTRATION AND INFLOW EXCLUDING COATESVILLE BULK USERS

Factors are based on the projected average daily consumption for each customer classification.

Classification	Ave. Flow Consumption, 100 gpd	Direct I&I Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	50,253	262,072	312,325	0.7091
Non-Residential	27,491	94,532	122,023	0.2770
Large Industrial	1,433	2,342	3,775	0.0086
Bulk Users Excl. Coatesville	1,700	639	2,339	0.0053
Bulk Users - Contract	-	-	-	-
Total	80,877	359,586	440,463	1.0000

(a) Allocation based on Factor 1A.
(b) Allocated based on Column 4

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW (CONT.)

Classification	Annual Flow 100 gallons	Average Daily Flow 100 gallons	Average Daily Unmetered Flow 100 gallons	Total Average Daily Flow 100 gallons	Water Sales Adjustment Per I&I Study	Average Daily Adjusted Water sales 100 gallons
(1)	(2)	(3)=(2)/365	(4)	(3)+(4)=(5)	(6)	(7)
Residential	19,192,786	52,583	4,523	57,106	0.8800	50,253
Non-Residential	10,291,740	28,197	3,044	31,240	0.8800	27,491
Large Industrial	523,226	1,433		1,433	1.0000	1,433
Bulk Users						
Bulk Users/VA Hospital	1,327,312	3,636		3,636	1.0000	3,636
Bulk User - Other	704,950	1,931		1,931	0.8800	1,700
Bulk User - Contract	23,813,068	65,241		65,241	0.8800	57,412
Total Bulk Users	25,845,330	70,809		70,809		62,748
Total	55,853,083	153,022	7,567	160,589		141,925

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio (a)	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	52,591	1.0	52,591	0.7718
Non-Residential	5,989	2.5	14,973	0.2197
Large Industrial	2	25.0	50	0.0007
Bulk Customers/VA	14	25.0	350	0.0051
Bulk Users - Contract	7	25.0	175	0.0026
Total	58,604		68,139	1.0000

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	52,591	0.89537
Non-Residential	5,989	0.10196
Large Industrial	2	0.00003
Bulk Customers/VA	148	0.00252
Bulk Users - Contract	7	0.00012
Total	58,737	1.00000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,016,057	0.5100
Non-Residential	1,274,408	0.2155
Large Industrial	49,419	0.0084
Bulk Users/VA Hospital	149,806	0.0253
Bulk Users - Contract	1,424,458	0.2409
Total	$ 5,914,147	1.0000

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 423,797,162	0.5810
Non-Residential	172,552,958	0.2366
Large Industrial	5,884,966	0.0081
Bulk Users/VA Hospital	11,453,906	0.0157
Bulk Users - Contract	115,714,014	0.1586
Total	$ 729,403,006	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 384,051,109	0.5808
Non-Residential	156,342,185	0.2365
Large Industrial	5,333,803	0.0081
Bulk Users/VA Hospital	10,401,601	0.0157
Bulk Users - Contract	105,064,199	0.1589
Total	$ 661,192,897	1.0000

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 71,481,182	0.5670
Non-Residential	28,685,337	0.2275
Large Industrial	998,822	0.0079
Bulk Users/VA Hospital	2,236,092	0.0177
Bulk Users - Contract	22,668,009	0.1798
Total	$ 126,069,441	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
RATE BASE								
352.00	Franchises	7	$ 221,140	$ 128,486	$ 52,314	$ 1,784	$ 3,473	$ 35,082
353.20	Land and Land Rights - Collection	2	4,546,563	3,187,684	1,245,402	38,533	74,944	-
353.30	Land and Land Rights - Pumping	2	254,945	178,747	69,835	2,161	4,202	-
353.40	Land and Land Rights - Treatment	3	10,756,614	4,965,083	2,272,888	95,011	98,460	3,325,172
354.40	Land and Land Rights - Treatment - Bulk User	DA	180,167				180,167	-
354.20	Structures and Improvements - Collection	2	12,875,771	9,027,453	3,526,953	109,124	212,241	-
354.30	Structures and Improvements - Pumping	2	20,161,036	14,135,294	5,522,545	170,868	332,329	-
354.40	Structures and Improvements - Treatment	3	184,266,591	85,054,540	38,935,796	1,627,598	1,686,675	56,961,981
354.40	Structures and Improvements - Treatment - Bulk	DA	3,012,567				3,012,567	-
354.70	Structures and Improvements - General	2	5,729,623	4,017,150	1,569,468	48,559	94,446	-
355.00	Power Generation Equipment	2	3,166,672	2,220,215	867,420	26,838	52,199	-
360.10	Force Mains	3	53,623,780	24,751,888	11,330,782	473,651	490,842	16,576,617
361.10	Gravity Mains	3A	199,685,768	141,593,980	55,319,621	1,711,592	1,060,576	-
361.10	Gravity Mains - Bulk	DA	1,100,540				1,100,540	-
361.20	Manholes	3A	32,916,660	23,340,677	9,119,013	282,143	174,828	-
361.20	Manholes - Bulk	DA	2,608				2,608	-
363.00	Service Laterals	4	50,467,187	38,951,700	11,089,615	37,032	259,227	129,613
364.00	Flow Measuring Devices	2	174,259	122,176	47,733	1,477	2,872	-
365.00	Flow Measuring Devices - Installations	2	109	76	30	1	2	-
370.00	Receiving Wells	2	571,008	400,345	156,411	4,839	9,412	-
371.00	Pumping Equipment	2	15,252,010	10,693,480	4,177,856	129,263	251,410	-
380.00	Treatment Equipment	3	111,036,019	51,252,468	23,462,071	980,764	1,016,362	34,324,354
380.00	Treatment Equipment - Bulk	DA	885,079				885,079	-
381.00	Plant Sewers	1	4,476,876	2,026,776	927,806	38,784	126,156	1,357,354
382.00	Outfall Sewer Lines	1	339,592	153,740	70,378	2,942	9,569	102,962
389.00	Other Plant and Misc. Equip. - Intangible	10	1,865,087	1,043,577	380,403	13,801	41,892	385,413
390.00	Office Furniture and Equipment	10	3,015,433	1,687,234	615,028	22,313	67,731	623,128
391.00	Transportation Equipment	10	2,960,706	1,656,612	603,865	21,908	66,501	611,819

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027 ALLOCATED TO CUSTOMER CLASSES

Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Large Industrial	Bulk/VA Hospital	Bulk - Contract
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
392.00 Stores Equipment	10	55,922	31,290	11,406	414	1,256	11,556
393.00 Tools, Shop and Garage Equipment	10	1,378,238	771,169	281,105	10,199	30,957	284,808
394.00 Laboratory Equipment	1	613,650	277,812	127,175	5,316	17,292	186,054
395.00 Power Operated Equipment	10	117,092	65,517	23,882	866	2,630	24,197
396.00 Communication Equipment	10	2,766,077	1,547,711	564,169	20,468	62,130	571,599
397.00 Miscellaneous Equipment	10	1,148,758	642,768	234,301	8,500	25,803	237,387
398.00 Other Tangible Plant	7	2,357,760	1,369,904	557,769	19,023	37,024	374,040
TOTAL SEWER UTILITY PLANT IN SERVICE		$ 731,981,906	$ 425,295,553	$ 173,163,042	$ 5,905,773	$ 11,494,403	$ 116,123,136
Other Rate Base Items:							
Cash Working Capital - Expenses	11	$ 2,268,679	$ 1,203,477	$ 462,209	$ 17,473	$ 54,432	$ 531,087
Cash Working Capital - - Int and Div	7	(1,783,056)	(1,035,990)	(421,813)	(14,386)	(28,000)	(282,868)
Materials and Supplies	7	383,143	222,613	90,639	3,091	6,017	60,783
Tax Cut and Jobs Act - Stub Period	7	-	-	-	-	-	-
Acquisition Adjustment	7	4,644,045	2,698,279	1,098,630	37,469	72,926	736,741
Deferred, Accrued and Prepaid Taxes	7	(76,301,820)	(44,332,824)	(18,050,522)	(615,618)	(1,198,177)	(12,104,680)
Total Other Rate Base Elements		$ (70,789,009)	$ (41,244,444)	$ (16,820,857)	$ (571,970)	$ (1,092,801)	$ (11,058,937)
Total Original Cost Measure of Value		$ 661,192,897	$ 384,051,109	$ 156,342,185	$ 5,333,803	$ 10,401,601	$ 105,064,199

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9A. ALLOCATION OF REVENUE FROM WATER RATES

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 71,481,182	0.7066
Non-Residential	28,685,337	0.2835
Large Industrial	998,822	0.0099
Bulk Users/VA Hospital	-	0.0000
Bulk Users - Contract	-	0.0000
Total	$ 101,165,341	1.000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 6,326,510	0.5595
Non-Residential	2,306,128	0.2040
Large Industrial	83,666	0.0074
Bulk Users/VA Hospital	253,965	0.0225
Bulk Users - Contract	2,336,502	0.2066
Total	$ 11,306,772	1.0000

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 15,644,484	0.5305
Commercial	6,008,446	0.2037
Large Industrial	227,144	0.0077
Other Public Authority	707,590	0.0240
Bulk Users - Contract	6,903,822	0.2341
Total	$ 29,491,487	1.0000

APPENDIX A

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

a. A description of the allocation methods used. A comparison of the allocated cost of service by class with the present and proposed revenues. A cost of service schedule showing the Rate of Return produced by present and proposed rates by class of service.

RESPONSE

A description of the methods used for the cost of service study is provided in Exhibit 12-B and in PAWC Statement No. 12. A comparison of the allocated cost of service by class with the present and proposed revenues is provided on Schedule A of Exhibit 12-B.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

b. Indicate if the method used for establishing the allocation factors in the Cost of Service Study deviates from the previous study submitted in the last rate case. If yes, indicate which allocation factors were changed and discuss the reason for the changes.

RESPONSE

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

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

c. Supply the average day, the maximum day and the maximum hour deliveries to the system adjusted for storage for the test year and two prior years. Also provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class reflected in the Company's cost of service study.

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

d. Explain thoroughly the methodology employed if the Company distinguishes between transmission and distribution mains in its allocation of costs.

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

There is no storage for this system.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

f. Provide workpapers, calculations and supporting documentation which develop the equivalent meters and equivalent service weights reflected in the Company's cost of service study.

RESPONSE

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

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

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

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

Not applicable.

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

i. Provide a calculation of the Company's base cost of water per unit of consumption.

RESPONSE

The calculation of the average flow cost per hundred gallons is as follows:

Total Flow Cost	$63,146,750
Pro Forma Usage (Hundred Gallons) (Includes Estimated Unmetered)	51,802,635
Flow Cost per Hundred Gallons	$1.21899

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS1. Provide a complete (fully allocated) cost of service study if an interval of approximately three years has passed between a previous cost of service study and the historic test year date of the current filing. The cost of service study shall provide the necessary data to determine if the water rate structure is fair and equitable to all classifications of water users (including public and private fire protection customers) and reflects, as nearly as possible, the cost of providing the service. The study shall correspond to the test year proposed revenue requirements (future test year only, if used). Summaries of conclusions and all back-up calculations shall be made part of the submission of the cost of service study, and shall include the following:

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

RESPONSE

Please refer to the attached schedules.

PENNSYLVANIA AMERICAN WATER
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

CALCULATION OF CUSTOMER COST PER MONTH

			Per Month
(1)	Cost Related to Customer Facilities	$ 6,794,324	
(2)	Service Equivalents X 12	817,672	
(3)	Cost per Bill - Meter related		$ 8.31
(4)	Cost Related to Customer Accounting	$ 3,220,768	
(5)	Number of Bills	704,848	
(6)	Cost per Bill		$ 4.57
(7)	Cost Related to I&I	$ 39,657,608	
(8)	Percentage of I&I Cost to to be recoverd in Customer Charge	66.67%	
(9)	Net Cost Related to I&I to be recovered in Customer Charge	$ 26,439,727	
(10)	Service Equivalents X 12	817,672	
(11)	Cost per Bill - I&I Related		$ 32.34
(12)	Total Customer Costs (3)+(6)+(11)		$ 45.21

PENNSYLVANIA AMERICAN WATER
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS

CALCULATION OF DIRECT CUSTOMER COST PER MONTH

			Per Month
(1)	Cost Related to Customer Facilities	$ 8,070,699	
(2)	Service Equivalents X 12	817,672	
(3)	Cost per Bill - Meter related		$ 9.87
(4)	Cost Related to Customer Accounting	$ 2,597,241	
(5)	Number of Bills	704,848	
(6)	Cost per Bill		$ 3.68
(7)	Cost Related to I&I	$ 39,657,608	
(8)	Percentage of I&I Cost to to be recoverd in Customer Charge	66.67%	
(9)	Net Cost Related to I&I to be recovered in Customer Charge	$ 26,439,727	
(10)	Service Equivalents X 12	817,672	
(11)	Cost per Bill - I&I Related		$ 32.34
(12)	Total Customer Costs (3)+(6)+(11)		$ 45.89

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER SANITARY SEWER SYSTEM GENERAL OPERATIONS
ANALYSIS OF DIRECT CUSTOMER COSTS

Description	Customer Facilities	Billing & Collecting
Operation and Maintenance Expenses		
Customer Accounting Expenses		1,612,312
Management Fees - Customer		741,663
Employee Pension and Benefits		56,272
Transportation Expense		22,979
Worker's Compensation		19,897
Other Rev.		(62,084)
Subtotal	-	2,391,039
Depreciation Expense		
Service Laterals	2,842,943	
Office Furniture & Equipment		27,364
Transportation Equipment		50,130
Subtotal	2,842,943	77,494
Taxes Other Than Income		
Payroll Taxes	-	14,915
Assessments	55,014	26,448
Subtotal	55,014	41,363
Rate Base		
Service Laterals	50,467,187	
Office Furniture and Equipment	-	429,992
Transportation Equipment	-	422,188
Subtotal	50,467,187	852,180
Return and Income Taxes	5,172,742	87,346
Total Direct Customer Costs	$ 8,070,699	$ 2,597,241
Plus I&I Costs	39,657,608	
2/3 of I&I Costs	26,438,405	

PENNSYLVANIA AMERICAN WATER COMPANY

RESPONSES TO RATE STRUCTURE
AND COST OF SERVICE FILING REQUIREMENTS

RS2. Provide a listing of negotiated special rate contracts which includes a comparison of revenues under special rate contracts and under tariff rates. Provide the cost of service treatment of any deficiency in revenues resulting from the negotiated special rate contracts.

RESPONSE

See attached confidential schedule.

CONFIDENTIAL
PENNSYLVANIA-AMERICAN WATER COMPANY - WASTEWATER SSS OPERATIONS

APPLICATION OF CONTRACT RATES AND PROPOSED RATES TO CONSUMPTION ANALYSIS

CONTRACT BULK WASTEWATER

Rate Block 100 Gallons	Number Of Bills	Total Consumption	2027 Present Rate	2027 Present Revenue	2027 Proposed Rate	2027 Proposed Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TARIFF RATES						
Customer Charge	84					
First Block						
Total	84					
CONTRACT RATES						
Monthly Demand Charge						
Commodity Charge 1						
Commodity Charge 2						
Total	$ -					
Tariff Less Contract Revenues						

Redacted - Refer to Confidential Volume 6e

EXHIBIT NO. 12-C -
WASTEWATER CSS OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-C
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

COMBINED SEWER SYSTEM OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY

WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule D)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 52,715,786	59.6%	47,377,595	55.6%	49,861,889	56.4%	2,484,294	5.2%
Non-Residential	25,799,253	29.2%	24,809,257	29.1%	25,721,681	29.1%	912,424	3.7%
Industrial	2,460,713	2.8%	2,595,596	3.0%	2,608,244	2.9%	12,648	0.5%
Bulk	7,485,023	8.5%	10,354,495	12.2%	10,268,961	11.6%	(85,534)	-0.8%
Total Sales	88,460,776	100.0%	85,136,943	100.0%	88,460,775	100.0%	3,323,833	3.9%
COS Recovered from Water	7,062,475		-		7,062,475		7,062,475	
Other Revenues, IPP Surcharge	639,708		621,648		639,708		18,060	2.9%
Total	$ 96,162,959		$ 85,758,591		$ 96,162,959		$ 3,341,893	3.9%

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

Item	Cost of Service	Residential	Non-Residential	Industrial	Bulk
(1)	(2)	(3)	(4)	(5)	(6)
1. Revenues From Sales	$ 85,136,943	$ 47,377,595	$ 24,809,257	$ 2,595,596	$ 10,354,495
2. Other Revenues	621,648	345,939	181,151	18,952	75,606
3. Total Operating Revenues	85,758,591	47,723,534	24,990,408	2,614,548	10,430,101
4. Less: Operating Expenses (Net of costs recovered from water)	43,891,686	25,948,654	12,744,981	1,225,378	3,972,673
5. Return and Income Taxes	41,866,904	21,774,879	12,245,427	1,389,170	6,457,428
6. Less: Taxable Exclusions - Allocated on Rate Base	10,977,167	6,571,472	3,220,951	305,812	878,933
7. Taxable Income	30,889,737	15,203,408	9,024,476	1,083,358	5,578,495
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	9,049,474	4,453,999	2,643,815	317,381	1,634,279
9. Net Return (Line 5 - Line 8)	32,817,430	17,320,881	9,601,612	1,071,789	4,823,149
10. Original Cost Measure of Value	520,244,883	311,444,152	152,651,707	14,493,451	41,655,572
11. Rate Of Return, Percent	6.31	5.56	6.29	7.39	11.58
12. Relative Rate of Return	1.00	0.88	1.00	1.17	1.84

PENNSYLVANIA-AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

Item	Cost of Service	Residential	Non-Residential	Industrial	Bulk
(1)	(2)	(3)	(4)	(5)	(6)
1. Revenues From Sales	$ 88,460,775	$ 49,861,889	$ 25,721,681	$ 2,608,244	$ 10,268,961
2. Other Revenues	639,708	360,579	186,008	18,862	74,260
3. Total Operating Revenues	89,100,484	50,222,468	25,907,689	2,627,106	10,343,221
4. Less: Operating Expenses (Net of costs recovered from water)	37,019,601	21,907,762	10,709,049	1,028,593	3,374,196
5. Return and Income Taxes	52,080,882	28,314,706	15,198,640	1,598,512	6,969,025
6. Less: Taxable Exclusions - Allocated on Rate Base	10,978,185	6,573,413	3,220,490	305,704	878,578
7. Taxable Income	41,102,697	21,741,293	11,978,150	1,292,808	6,090,447
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	11,758,167	6,219,488	3,426,566	369,831	1,742,282
9. Net Return (Line 5 - Line 8)	40,322,715	22,095,217	11,772,074	1,228,681	5,226,743
10. Original Cost Measure of Value	520,293,109	311,536,136	152,629,845	14,488,341	41,638,787
11. Rate Of Return, Percent	7.75	7.09	7.71	8.48	12.55
12. Relative Rate of Return	1.00	0.92	1.00	1.09	1.62

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES								
	SEWAGE TREATMENT							
601.3	Salary and Wages	2	$ 2,875,090	$ 653,521	$ 398,776	$ 43,291	$ 185,677	$ 1,593,824
601.4	Salary and Wages	2	739,390	168,067	102,554	11,133	47,751	409,885
615.3	Purchased Power	2	1,136,223	258,269	157,595	17,109	73,379	629,872
618.3	Chemicals	1	1,018,627	519,560	317,034	34,417	147,617	0
620.3	Materials and Supplies - Operation	2	201,802	45,871	27,990	3,039	13,033	111,870
635.3	Contract Services Test	2	157,732	35,853	21,878	2,375	10,187	87,440
636.3	Contract Services - Operation	2	333,068	75,708	46,197	5,015	21,510	184,638
641.3	Rental of Building	2	-	0	0	0	0	0
642.3	Rental of Equipment	2	-	0	0	0	0	0
650.3	Transportation	2	50	11	7	1	3	28
620.4	Materials and Supplies - Maintenance	2	32,123	7,302	4,455	484	2,075	17,808
636.4	Contract Sevices - Maintenance	2	146,960	33,405	20,383	2,213	9,491	81,468
650.4	Transportation	2	-	0	0	0	0	0
675.4	Misc. Maint. Expense	2	24,802	5,638	3,440	373	1,602	13,749
675.3	Waste Disposal	1	1,673,584	853,626	520,880	56,547	242,531	0
675.3	Misc. Operating Expense	2	437,640	99,478	60,701	6,590	28,263	242,608
	TOTAL SEWAGE TREATMENT EXPENSE		8,777,091	2,756,307	1,681,889	182,586	783,118	3,373,191
	COLLECTION EXPENSES							
601.5	Salary and Wages	2	687,805	156,341	95,399	10,357	44,419	381,289
601.6	Salary and Wages	2	1,239,840	281,821	171,966	18,669	80,071	687,313
601.6	Salary and Wages - CSO	DA	152,261					152,261
615.5	Purchased Power	2	1,207	274	167	18	78	669
620.5	Materials and Supplies	2	114,180	25,954	15,837	1,719	7,374	63,296
636.5	Contract Services	2	23,968	5,448	3,324	361	1,548	13,287
641.5	Rental of Building	2	0	0	0	0	0	0
642.5	Rental of Equipment	2	0	0	0	0	0	0
650.5	Transportation	2	7,547	1,715	1,047	114	487	4,184
	TOTAL COLLECTION EXPENSE OPERATION		2,226,808	471,554	287,741	31,237	133,977	1,302,299

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
620.6	Materials and Supplies	2	52,859	12,015	7,332	796	3,414	29,303
636.6	Contract Services	2	71,098	16,161	9,861	1,071	4,592	39,414
675.6	Miscellaneous Maintenance Expense	2	241,621	54,922	33,513	3,638	15,604	133,944
675.5	Miscellaneous Operating Expense	2	288,893	65,667	40,070	4,350	18,657	160,150
	TOTAL COLLECTION - MAINTENANCE		654,471	148,764	90,775	9,855	42,267	362,810
	TOTAL COLLECTION EXPENSE		2,881,279	620,318	378,516	41,092	176,244	1,665,109
	CUSTOMER ACCOUNTS							
601.7	Salary and Wages	6	0	0	0	0	0	0
670.7	Bad Debts	6	1,063,994	903,143	147,456	1,192	12,203	0
675.7	Miscellaneous Expense	6	148,885	126,377	20,634	167	1,708	0
	TOTAL CUSTOMER ACCOUNTING EXPENSE		1,212,879	1,029,520	168,090	1,358	13,911	0
	ADMINISTRATIVE AND GENERAL EXPENSES							
601.8	Salaries and Wages	11	1,717,723	527,083	234,211	22,217	96,827	837,385
603.8	Salaries of Officiers	11	0	0	0	0	0	0
604.8	Employee Pension & Benefits	7	2,081,413	501,765	281,629	29,673	127,698	1,140,648
615.8	Purchased Power	11	286,977	88,059	39,129	3,712	16,177	139,900
620.8	Materials and Supplies	11	9,577	2,939	1,306	124	540	4,669
631.8	Contractual Services	11	0	0	0	0	0	0
632.8	Contractual Services - Legal	11	26,776	8,216	3,651	346	1,509	13,053
636.8	Contractual Services	11	1,289,824	395,782	175,867	16,683	72,706	628,785
641.8	Rental of Building	11	0	0	0	0	0	0
642.8	Rental of Equipment	11	11,450	3,514	1,561	148	645	5,582
650.8	Transportation	11	435,207	133,543	59,340	5,629	24,532	212,162
656.8	Insurance - Vehicles	11	10,580	3,246	1,443	137	596	5,158
657.8	Insurance	11	709,697	217,770	96,767	9,179	40,005	345,975
658.8	Workers Compensation	7	28,392	6,844	3,842	405	1,742	15,559
666.8	Rate Case Expense	10	107,243	34,725	17,252	1,673	5,587	48,006
675.8	Miscellaneous Expense	11	480,980	147,589	65,581	6,221	27,112	234,477
	TOTAL A & G EXPENSE		7,195,839	2,071,076	981,578	96,147	415,678	3,631,360
	Total Operation & Maintenance Expenses		20,067,088	6,477,221	3,210,073	321,183	1,388,951	8,669,660

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEPRECIATION EXPENSE								
354.20	Structures and Improvements - Collection	4	1,354,420	340,663	171,503	16,579	50,632	775,043
354.30	Structures and Improvements - Pumping							
	Froude Ave - Sanitary Only	3	6,350	3,734	1,880	182	555	0
	Combined System	4	536,984	135,062	67,996	6,573	20,074	307,280
354.40	Structures and Improvements - Treatment							
	Sewage Treatment	3	2,014,332	1,184,390	596,269	57,641	176,032	0
	CSO Stormwater	DA	508,411					508,411
354.70	Structures and Improvements - General	11	34,744	10,661	4,737	449	1,958	16,938
355.00	Power Generation Equipment	4	154,298	38,809	19,538	1,889	5,768	88,294
360.10	Force Mains	4	360,422	90,653	45,638	4,412	13,473	206,245
361.10	Gravity Mains							
	Gravity Mains - Sanitary Only	3	866,459	509,462	256,483	24,794	75,720	0
	Gravity Mains - Combined Sewers	4	4,978,659	1,252,229	630,422	60,942	186,115	2,848,951
	CSO Assets	DA	1,150,816					1,150,816
361.20	Manholes							
	Sanitary Only	3	231,983	136,402	68,670	6,638	20,273	0
	Combined System	4	1,332,968	335,267	168,787	16,316	49,830	762,768
	CSO Stormwater	DA	308,116					308,116
362.00	Service Lines - CSO	DA	80,838					80,838
363.00	Service Laterals	5	692,818	471,660	192,520	15,558	13,080	0
364.00	Flow Measuring Devices	4	176,827	44,475	22,391	2,164	6,610	101,186
371.00	Pumping Equipment	4	830,335	208,845	105,141	10,164	31,040	475,145
380.00	Treatment Equipment							
	Sewage Treatment	3	3,044,709	1,790,233	901,274	87,125	266,077	0
	CSO Stormwater	DA	323,043					323,043
381.00	Plant Sewers	4	29,957	7,535	3,793	367	1,120	17,142
382.00	Outfall Sewer Lines	DA	48,219					48,219
389.10	Other Plant and Misc. Equip. - Intangible	11	592,899	181,931	80,842	7,669	33,421	289,037
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0	0
390.00	Office Furniture and Equipment	11	240,755	73,876	32,827	3,114	13,571	117,367
391.00	Transportation Equipment	11	526,495	161,555	71,787	6,810	29,678	256,665
391.00	Transportation Equipment - CSO Related	DA	89,885					89,885
392.00	Stores Equipment	11	7,910	2,427	1,079	102	446	3,856
393.00	Tools, Shop and Garage Equipment	11	283,131	86,879	38,605	3,662	15,960	138,026
394.00	Laboratory Equipment	1	211,547	107,901	65,841	7,148	30,657	0
395.00	Power Operated Equipment	11	93,163	28,587	12,703	1,205	5,252	45,417
396.00	Communication Equipment	11	235,503	72,264	32,111	3,046	13,275	114,807
397.00	Miscellaneous Equipment	11	200,799	61,615	27,379	2,597	11,319	97,889
	Total Depreciation Expense		21,547,795	7,337,114	3,620,215	347,146	1,071,936	9,171,384

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Amortization Expense	9	140,974	44,877	22,357	2,151	6,555	65,034
	Amortization Expense-AMP Program	DA	(10,313)	(10,313)				
	Taxes Other Than Income							
685100	Utility Reg Assessment Fee	10	703,107	227,666	113,105	10,968	36,631	314,737
	Other Taxes and Licenses	10	20,051	6,493	3,225	313	1,045	8,976
685200	Property Taxes	9	1,025,725	326,528	162,673	15,648	47,693	473,184
685320	Payroll Taxes	7	587,649	141,664	79,513	8,378	36,053	322,041
	Total Taxes, Other Than Income		2,336,532	702,351	358,515	35,307	121,421	1,118,938
	Total Operating Expense		44,082,076	14,551,250	7,211,161	705,786	2,588,863	19,025,016
4091	**Income Taxes**	9	11,758,167	3,743,080	1,864,760	179,376	546,715	5,424,235
	Utility Income Available for Return	9	40,322,716	12,836,283	6,394,890	615,141	1,874,871	18,601,531
	Total Cost of Service		96,162,959	31,130,613	15,470,812	1,500,303	5,010,449	43,050,782
	Less: Other Revenues	10	489,708	158,568	78,776	7,639	25,513	219,212
	Less: IPP Surcharge	2	150,000	34,096	20,805	2,259	9,687	83,153
	Total Cost of Service Related to Sales of Wastewater Services		95,523,251	30,937,950	15,371,231	1,490,405	4,975,249	42,748,417
	Reallocation of CSO Stormwater Costs	1A	0	25,986,526	12,487,767	1,166,764	3,107,359	(42,748,417)
	Less: Cost of Service Recovered from Water Rates	10A	(7,062,475)	(4,208,689)	(2,059,744)	(196,457)	(597,585)	0
	Total		$ 88,460,776	$ 52,715,786	$ 25,799,253	$ 2,460,713	$ 7,485,023	$ -

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 1 and 2. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOWS.

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

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Average Day 100 gallons (b)	Total Sanitary Average Flow	Allocation Factor 1	Average Day CSO 100 gallons	Total Average Day Wastewater Flow	Allocation Factor 2
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	35,973	23,203	59,176	0.5101		59,176	0.2273
Non-Residential	24,959	11,150	36,109	0.3112		36,109	0.1387
Industrial	2,878	1,042	3,920	0.0338		3,920	0.0151
Bulk	14,038	2,775	16,813	0.1449		16,813	0.0646
Stormwater CSO	-	-	-	-	144,320	144,320	0.5544
Total	77,848	38,170	116,018	1.0000	144,320	260,338	1.0000

(a) Customer water usage from bill analysis, adjusted to reflect 88% returned to sewer system. See below.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Industrial.

Classification	Annual Usage 100 gallons	Average Day 100 gallons	Percent to Sewer System	Adjusted Average Day 100 gallons
(1)	(2)	(3)=(2)/365	(6)	(7)
Residential	14,920,458	40,878	88.0%	35,973
Non-Residential	10,352,440	28,363	88.0%	24,959
Industrial	1,193,733	3,271	88.0%	2,878
Bulk	5,822,549	15,952	88.0%	14,038
Total	32,289,180	88,464		77,848

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Average Daily Flow 100 gallons	Average Daily Flow		Service Equivalents (Factor 5)			Allocation Factor 1A
		Factor	Weight	Number	Factor 5	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	35,973	0.4621	0.1540	40,926	0.6808	0.4539	0.6079
Non-Residential	24,959	0.3206	0.1069	16,705	0.2779	0.1853	0.2921
Industrial	2,878	0.0370	0.0123	1,350	0.0225	0.0150	0.0273
Bulk	14,038	0.1803	0.0601	1,135	0.0189	0.0126	0.0727
Total	77,848	1.0000	0.3333	60,116	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 3 and 4. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PEAK DAILY FLOW.

Factors are based on the peak daily flow for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Peak Day 100 gallons (b)	Total Sanitary Peak Flow	Allocation Factor 3	Peak Day CSO 100 gallons	Total Peak Day Wastewater Flow	Allocation Factor 4
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	35,973	299,176	335,149	0.5880		335,149	0.2515
Non-Residential	24,959	143,769	168,728	0.2960		168,728	0.1266
Industrial	2,878	13,433	16,311	0.0286		16,311	0.0122
Bulk	14,038	35,774	49,812	0.0874		49,812	0.0374
Stormwater CSO	-	-	-	-	762,500	762,500	0.5722
Total	77,848	492,152	570,000	1.0000	762,500	1,332,500	1.0000

(a) See Factor 1.
(b) Allocated based on Factor 1A

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	40,926	1.0	40,926	0.6808
Non-Residential	6,682	2.5	16,705	0.2779
Industrial	54	25.0	1,350	0.0225
Bulk	553	*	1,135 *	0.0189
Stormwater CSO	-	-	-	-
Total	48,215		60,116	1.0000

* Based on 529 aggregated residential customers and 26 Bulk customers at 25.0 service equivalent ratio.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	40,926	0.8488
Non-Residential	6,682	0.1386
Industrial	54	0.0011
Bulk	553	0.0115
Stormwater CSO	-	-
Total	48,215	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 7. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 1,786,833	0.2411
Non-Residential	1,002,906	0.1353
Industrial	105,667	0.0143
Bulk	454,745	0.0614
Stormwater CSO	4,061,957	0.5480
Total	$ 7,412,109	1.0000

FACTOR 8. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 186,716,230	0.3183
Non-Residential	93,020,001	0.1586
Industrial	8,947,764	0.0153
Bulk	27,269,320	0.0465
Stormwater CSO	270,581,415	0.4613
Total	$ 586,534,730	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 165,629,458	0.3183
Non-Residential	82,514,716	0.1586
Industrial	7,937,303	0.0153
Bulk	24,191,881	0.0465
Stormwater CSO	240,019,751	0.4613
Total	$ 520,293,109	1.0000

FACTOR 10 and 10A. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS, OTHER WATER REVENUES.

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

Customer Classification	Total Cost of Service	Allocation Factor 10	Total Cost of Service with Stormwater Reallocated	Allocation Factor 10A
(1)	(2)	(3)	(4)	(5)
Residential	$ 30,872,042	0.3238	$ 56,924,476	0.5959
Non-Residential	15,337,230	0.1609	27,858,998	0.2916
Industrial	1,487,349	0.0156	2,657,170	0.0278
Bulk	4,967,186	0.0521	8,082,608	0.0846
Stormwater CSO	42,679,063	0.4476	-	-
Total	$ 95,342,871	1.0000	$ 95,523,251	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
RATE BASE								
353.20	Land and Land Rights - Collection	4	3,775,136	949,520	478,026	46,210	141,124	2,160,256
353.30	Land and Land Rights - Pumping	4	1,153,570	290,145	146,071	14,120	43,123	660,110
353.40	Land and Land Rights - Treatment	3	148,042	87,046	43,822	4,236	12,937	0
354.20	Structures and Improvements - Collection	4	47,836,039	12,031,687	6,057,231	585,544	1,788,234	27,373,343
354.30	Structures and Improvements - Pumping							
	Froude Ave - Sanitary Only	3	195,581	114,998	57,895	5,597	17,092	0
	Combined System	4	16,538,421	4,159,732	2,094,175	202,441	618,249	9,463,825
354.40	Structures and Improvements - Treatment							
	Sewage Treatment	3	56,566,959	33,260,328	16,744,573	1,618,676	4,943,383	0
	CSO Stormwater	DA	14,277,316					14,277,316
354.70	Structures and Improvements - General	11	909,959	279,221	124,073	11,770	51,294	443,602
355.00	Power Generation Equipment	4	3,428,085	862,230	434,081	41,962	128,151	1,961,662
360.10	Force Mains	4	17,938,410	4,511,856	2,271,448	219,578	670,584	10,264,944
361.10	Gravity Mains							
	Gravity Mains - Sanitary Only	3	33,863,862	19,911,325	10,024,154	969,022	2,959,361	0
	Gravity Mains - Combined Sewers	4	194,581,217	48,940,933	24,638,814	2,381,801	7,273,944	111,345,725
	CSO Assets	DA	44,977,415					44,977,415
361.20	Manholes							
	Sanitary Only	3	3,429,348	2,016,393	1,015,133	98,132	299,691	0
	Combined System	4	19,704,979	4,956,183	2,495,140	241,202	736,623	11,275,832
	CSO Stormwater	DA	4,554,803					4,554,803
363.00	Services - CSO	DA	3,326,663					3,326,663
363.00	Service Laterals	5	11,046,145	7,520,043	3,069,499	248,059	208,544	0
364.00	Flow Measuring Devices	4	1,121,408	282,056	141,998	13,727	41,921	641,706
371.00	Pumping Equipment	4	13,862,283	3,486,632	1,755,309	169,683	518,208	7,932,451
380.00	Treatment Equipment							
	Sewage Treatment	3	59,326,980	34,883,169	17,561,576	1,697,654	5,184,581	0
	CSO Stormwater	DA	6,294,591					6,294,591
381.00	Plant Sewers	4	651,627	163,897	82,512	7,976	24,360	372,882
382.00	Outfall Sewer Lines	DA	1,984,169					1,984,169

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Industrial	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
389.10	Other Plant and Misc. Equip. - Intangible	11	5,763,272	1,768,459	785,820	74,543	324,871	2,809,579
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0	0
390.00	Office Furniture and Equipment	11	3,023,377	927,723	412,236	39,105	170,425	1,473,888
391.00	Transportation Equipment	11	4,151,071	1,273,755	565,997	53,691	233,993	2,023,636
391.00	Transportation Equipment - CSO Related	DA	708,677					708,677
392.00	Stores Equipment	11	138,770	42,582	18,921	1,795	7,822	67,650
393.00	Tools, Shop and Garage Equipment	11	4,229,729	1,297,892	576,722	54,708	238,427	2,061,981
394.00	Laboratory Equipment	1	2,668,423	1,361,053	830,510	90,160	386,700	0
395.00	Power Operated Equipment	11	1,028,817	315,692	140,279	13,307	57,994	501,545
396.00	Communication Equipment	11	1,640,879	503,504	223,733	21,223	92,495	799,924
397.00	Miscellaneous Equipment	11	1,688,704	518,178	230,254	21,842	95,191	823,238
	TOTAL SEWER UTILITY PLANT IN SERVICE		586,534,730	186,716,230	93,020,001	8,947,764	27,269,320	270,581,415
	Other Rate Base Items:							
	Cash Working Capital	12	100,452	32,424	16,069	1,608	6,953	43,399
	Materials and Supplies	8	426,365	135,728	67,618	6,504	19,823	196,692
	Accrued and Prepaid Taxes	8	726,030	231,123	115,143	11,076	33,755	334,934
	Acquisition Adjustments	8	3,395,192	1,080,818	538,452	51,795	157,850	1,566,277
	Tax Cuts and Jobs Act -Stub Period	8	0	0	0	0	0	0
	Deferred, Accrued and Prepaid Taxes	8	(70,889,660)	(22,566,865)	(11,242,567)	(1,081,443)	(3,295,820)	(32,702,965)
	Total Other Rate Base Elements		(66,241,621)	(21,086,772)	(10,505,285)	(1,010,460)	(3,077,439)	(30,561,664)
	Total Original Cost Measure of Value		$ 520,293,109	$ 165,629,458	$ 82,514,716	$ 7,937,303	$ 24,191,881	$ 240,019,751

PENNSYLVANIA AMERICAN WATER COMPANY
WASTEWATER COMBINED SEWER SYSTEM OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 11. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,774,416	0.3068
Non-Residential	1,232,820	0.1363
Industrial	116,946	0.0129
Bulk	509,668	0.0564
Stormwater CSO	4,407,758	0.4875
Total	$ 9,041,608	1.0000

FACTOR 12. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 6,477,221	0.3228
Commercial	3,210,073	0.1600
Industrial	321,183	0.0160
Bulk	1,388,951	0.0692
Stormwater CSO	8,669,660	0.4320
Total	$ 20,067,088	1.0000

EXHIBIT NO. 12-D -
BASA WASTEWATER OPERATIONS
COST OF SERVICE
AS OF JUNE 30, 2027

Exhibit 12-D
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS

WASTEWATER COST OF SERVICE ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 12,457,592	70.2%	$ 8,006,707	63.2%	$ 11,209,387	63.2%	$ 3,202,680	40.0%
Non-Residential	5,170,171	29.1%	4,669,920	36.8%	6,390,191	36.0%	1,720,271	36.8%
VA Hospital	119,393	0.7%	0	0.0%	147,539	0.8%	147,539	
Total Sales	17,747,156	100.0%	12,676,627	100.0%	17,747,117	100.0%	5,070,490	40.0%
Other Revenues	98,447		71,846		98,447		26,601	37.0%
COS Recovered from Water Rates	30,280,040		-		30,280,040		30,280,040	
Total	$ 48,125,644		$ 12,748,473		$ 48,125,604		$ 35,377,131	277.5%

PENNSYLVANIA-AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	VA HOSPITAL
(1)	(2)	(3)	(4)	(5)
1. REVENUES FROM SALES	12,676,627	8,006,707	4,669,920	147,539
2. OTHER REVENUES	71,846	50,638	20,733	475
3. TOTAL OPERATING REVENUES	12,748,473	8,057,345	4,690,653	148,014
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	19,712,982	13,813,904	5,765,912	133,166
5. RETURN AND INCOME TAXES	(6,964,509)	(5,756,559)	(1,075,259)	14,848
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	5,177,172	3,594,304	1,546,755	36,113
7. TAXABLE INCOME	(12,141,681)	(9,350,863)	(2,622,014)	(21,265)
8. LESS: INCOME TAXES (TAX. INC.)	(473,282)	(364,496)	(102,206)	(829)
9. NET RETURN (Line 5 - Line 8)	(6,491,227)	(5,392,063)	(973,053)	15,677
10. ORIGINAL COSTS MEASURE OF VALUE	245,527,674	170,460,055	73,354,946	1,712,673
11. RATE OF RETURN, PERCENT	(2.64)	(3.16)	(1.33)	0.92
12. RELATIVE RATE OF RETURN	1.00	1.20	0.50	(0.35)

PENNSYLVANIA-AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

ITEM	COST OF SERVICE	RESIDENTIAL	NON-RESIDENTIAL	VA HOSPITAL
(1)	(2)	(3)	(4)	(5)
1. REVENUES FROM SALES	17,747,117	11,209,387	6,390,191	147,539
2. OTHER REVENUES	98,447	69,036	28,747	664
3. TOTAL OPERATING REVENUES	17,845,564	11,278,423	6,418,938	148,203
4. LESS: OPERATING EXPENSES (NET OF COST OF SERVICE RECOVERED FROM WATER)	(9,919,693)	(6,793,271)	(3,054,159)	(72,262)
5. RETURN AND INCOME TAXES	27,765,257	18,071,694	9,473,097	220,466
6. LESS: TAXABLE EXCLUSIONS - ALLOCATED ON RATE BASE	5,180,634	3,604,841	1,539,916	35,884
7. TAXABLE INCOME	22,584,623	14,466,853	7,933,180	184,581
8. LESS: INCOME TAXES (TAX. INC.)	8,736,862	5,596,503	3,068,951	71,405
9. NET RETURN (Line 5 - Line 8)	19,028,395	12,475,191	6,404,145	149,060
10. ORIGINAL COSTS MEASURE OF VALUE	245,527,674	170,845,523	72,981,811	1,700,680
11. RATE OF RETURN, PERCENT	7.75	7.30	8.77	8.76
12. RELATIVE RATE OF RETURN	1.00	0.94	1.13	1.13

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
OPERATION AND MAINTENANCE EXPENSES						
	SEWAGE TREATMENT					
601.3	Salary and Wages	1	$ 1,163,776	$ 788,181	$ 366,716	$ 8,879
615.3	Purchased Power	1	521,640	353,287	164,373	3,980
618.3	Chemicals	1	148,715	100,719	46,861	1,135
620.3	Materials and Supplies - Operation	1	71,319	48,302	22,473	544
635.3	Contract Services - Testing	1	40,189	27,218	12,664	307
636.3	Contract Services - Operation	1	186,164	126,082	58,662	1,420
675.3	Misc. Operating Expense - Waste Disposal	1	339,322	229,810	106,923	2,589
650.3	Transportation	1	5,124	3,470	1,615	39
675.4	Misc. Maintenance Expense	1	11,879	8,045	3,743	91
620.4	Materials and Supplies - Maintenance	1	1,235	836	389	9
675.4	Misc. Operating Expense	1	247,606	167,694	78,023	1,889
	TOTAL SEWAGE TREATMENT EXPENSE		2,736,969	1,853,644	862,443	20,881
	COLLECTION					
601.5	Salary and Wages	2	592,009	424,281	164,119	3,610
615.5	Purchased Power	2	-	-	-	-
620.5	Materials and Supplies	2	29,546	21,175	8,191	180
636.5	Contract Services - Operation	2	4,339	3,110	1,203	26
650.5	Transportation	2	379	272	105	2
	TOTAL T & D EXPENSE OPERATION		626,273	448,837	173,617	3,819

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
620.6	Materials and Supplies	2	204,422	146,505	56,671	1,246
675.6	Miscellaneous Maintenance Expense	2	187,903	134,666	52,091	1,146
	TOTAL T & D EXPENSE - MAINTENANCE		392,325	281,171	108,762	2,392
	TOTAL COLLECTION EXPENSE		1,018,598	730,008	282,379	6,211
	CUSTOMER ACCOUNTS					
601.7	Salary and Wages	5	423	385	38	0
670.7	Bad Debts	5	531,195	483,983	47,145	67
675.7	Miscellaneous Expense	5	54,625	49,770	4,848	7
	TOTAL CUSTOMER ACCOUNTING EXPENSE		586,243	534,138	52,031	74
	ADMINISTRATIVE AND GENERAL EXPENSES					
601.8	Salary and Wages	10	582,435	425,443	153,590	3,402
603.8	Employee Pension & Benefits	6	701,333	475,013	220,990	5,330
615.8	Purchased Power	10	11,597	8,471	3,058	68
620.8	Materials and Supplies	10	17,108	12,497	4,511	100
634.8	Contractual Services - Management					
	Customer Related	5	38,060	34,677	3,378	5
	Employee Related	6	12,657	8,573	3,988	96
	Lab Testing	1	3,670	2,486	1,157	28
	Other	10	69,036	50,428	18,205	403
650.8	Transportation	10	56,189	41,044	14,817	328
615.8	Insurance Vehicles	10	26,418	19,297	6,966	154
620.8	Insurance	10	1,772,154	1,294,480	467,323	10,351
658.8	Workers Compensation	6	70,896	48,018	22,339	539
666.8	Amortization of Rate Case	9	28,206	19,780	8,236	190
675.8	Miscellaneous Expense	10	192,753	140,798	50,830	1,126
	TOTAL A & G EXPENSE		3,582,513	2,581,002	979,390	22,121
	Total Operation & Maintenance Expenses		7,924,323	5,698,793	2,176,243	49,287

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
	DEPRECIATION EXPENSE					
354.20	Structures and Improvements - Collection	2	610,153	437,284	169,149	3,720
354.30	Structures and Improvements -Pumping	2	1,128,128	808,506	312,743	6,879
354.40	Structures and Improvements - Treatment	3	745,696	505,031	234,975	5,689
354.70	Structures and Improvements - General	10	523,005	382,032	137,918	3,055
355.00	Power Generation Equipment	2	67,116	48,101	18,606	409
360.10	Force Mains	3	217,830	147,528	68,640	1,662
361.10	Gravity Mains	3	2,866,688	1,941,498	903,319	21,871
361.20	Manholes	3	984,394	666,692	310,191	7,510
363.00	Service Laterals	4	1,204,553	965,961	235,237	3,354
364.00	Flow Measuring Devices	2	33,722	24,168	9,349	206
371.00	Pumping Equipment	2	516,491	370,158	143,183	3,149
380.00	Treatment Equipment	3	1,876,102	1,270,612	591,177	14,313
382.00	Outfall Sewer Lines	1	8,850	5,994	2,789	68
389.10	Other Plant and Miscellaneous Equipment	10	227,204	165,962	59,914	1,327
390.00	Office Furniture and Equipment	10	14,891	10,877	3,927	87
391.00	Transportation Equipment	10	64,752	47,299	17,075	378
393.00	Tools, Shop and Garage Equipment	10	34,591	25,267	9,122	202
394.00	Laboratory Equipment	1	12,106	8,199	3,815	92
395.00	Power Operated Equipment	10	50,560	36,932	13,333	295
396.00	Communication Equipment	10	164,510	120,167	43,382	961
397.00	Miscellaneous Equipment	10	8,986	6,564	2,370	52
	Total Depreciation Expense		11,360,328	7,994,833	3,290,214	75,281

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	VA Hospital
(1)		(2)	(3)	(4)	(5)	(6)
	Amortization Expense	8	129,105	89,835	38,376	894
	Taxes Other Than Income					
685100	Utility Reg Assessment Fee	9	352,712	247,340	102,992	2,380
685200	Property Taxes	8	408,917	284,537	121,548	2,832
685320	Payroll Taxes	6	184,962	125,275	58,282	1,406
	Total Taxes, Other Than Income		946,591	657,151	282,822	6,618
	Total Operating Expense		20,360,347	14,440,612	5,787,655	132,080
4091	**Income Taxes**	8	8,736,862	6,079,371	2,596,986	60,517
	Utility Income Available for Return	8	19,028,395	13,240,528	5,656,090	131,803
	Total Cost of Service		48,125,604	33,760,512	14,040,732	324,400
	Less: Misc Revenues	9	98,447	69,036	28,747	664
	Less: Cost of Service Recovered from Water Rates	9A	30,280,040	21,233,883	8,841,814	204,343
	Total Cost of Service Related to Sales of Wastewater Services		17,747,117	12,457,592	5,170,171	119,393

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1. ALLOCATION OF COSTS ASSOCIATED WITH WASTEWATER TREATMENT

Factors are based on the pro forma test year average daily consumption for each customer classification with adjustments. The detail regarding calculation of adjusted flows can be found on the following page.

Classification	Total Adjusted Average Daily Customer Flow 100 gallons (a)	I&I Gallons Per Day 100 gallons (b)	Total I&I And Average Flow	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	13,729	21,018	34,748	0.6773
Non-Residential	8,775	7,392	16,167	0.3151
VA Hospital	239	153	391	0.0076
Total	22,743	28,563	51,306	1.0000

(a) Customer Flow.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Large Industrial.

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Adjusted Average Daily Flow 100 gallons	Average Daily Flow		Number of Service Equivalents	Number of Customers		Allocation Factor
		Factor	Weight		Factor	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	13,729	0.6037	0.2012	14,398	0.8019	0.5346	0.7358
Non-Residential	8,775	0.3858	0.1286	3,506	0.1953	0.1302	0.2588
VA Hospital	239	0.0105	0.0035	50	0.0028	0.0019	0.0054
Total	22,743	1.0000	0.3333	17,954	1.0000	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH THE COLLECTION SYSTEM

Factors are based on peak daily flow for each customer classification.

Customer Classification	Ave. Flow Consumption, 100 gpd	Peak I&I Flow 100 gallons (a)	Total Peak I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(5)
Residential	13,729	98,646	112,375	0.7167
Non-Residential	8,775	34,694	43,469	0.2772
VA Hospital	239	718	956	0.0061
Total	22,743	134,057	156,800	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PROJECTED AVERAGE DAILY FLOW INCLUDING INFILTRATION AND INFLOW

Factors are based on the projected average daily consumption for each customer classification.

Classification	Total Average Daily Flow 100 gallons	I&I Gallons Per Day 100 gallons (a)	Total Direct I&I And Average	Allocation Factor
(1)	(2)	(3)	(4)=(2)+(3)	(7)
Residential	13,729	21,018	34,748	0.6773
Non-Residential	8,775	7,392	16,167	0.3151
VA Hospital	239	153	391	0.0076
Total	22,743	28,563	51,306	1.0000

(a) Allocation based on Factor 1A.

FACTOR 3A. NOT USED IN THIS ALLOCATION

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 4. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio (a)	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	14,398	1.0	14,398	0.8019
Non-Residential	1,403	2.5	3,506	0.1953
VA Hospital	2	25.0	50	0.0028
Total	15,803		17,954	1.0000

(a) Based on ratio by class for Coatesville service area.

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	14,398	0.9111
Non-Residential	1,403	0.0888
VA Hospital	2	0.0001
Total	15,803	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 6. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 788,181	0.6773
Non-Residential	366,716	0.3151
VA Hospital	8,879	0.0076
Total	$ 1,163,776	1.0000

FACTOR 7. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 170,830,921	0.6954
Non-Residential	73,118,779	0.2976
VA Hospital	1,704,614	0.0069
Total	$ 245,654,315	0.9999

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 8. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 170,845,523	0.6958
Non-Residential	72,981,811	0.2972
VA Hospital	1,700,680	0.0069
Total	$ 245,528,015	1.0000

FACTOR 9. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS AND OTHER WATER REVENUES.

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 32,645,560	0.7013
Non-Residential	13,593,650	0.2920
VA Hospital	314,162	0.0067
Total	$ 46,553,371	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDING JUNE 30, 2027, ALLOCATED TO CUSTOMER CLASSES

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	VA Hospital (6)
RATE BASE						
353.40	Land and Land Rights - Treatment	3	$ 13,283,700	$ 8,996,542	$ 4,185,812	$ 101,345
354.20	Structures and Improvements - Collection	2	23,043,625	16,514,887	6,388,230	140,508
354.30	Structures and Improvements - Pumping	2	34,152,654	24,476,497	9,467,912	208,246
354.40	Structures and Improvements - Treatment	3	15,733,368	10,655,609	4,957,725	120,034
354.70	Structures and Improvements - General	10	7,418,443	5,418,843	1,956,269	43,331
355.00	Power Generation Equipment	2	1,147,335	822,271	318,068	6,996
360.10	Force Mains	3	8,089,713	5,478,854	2,549,141	61,718
361.10	Gravity Mains	3	89,103,358	60,346,302	28,077,264	679,792
361.20	Manholes	3	9,725,135	6,586,463	3,064,477	74,195
363.00	Service Laterals	4	9,723,998	7,797,917	1,899,001	27,080
364.00	Flow Measuring Devices	2	99,062	70,996	27,462	604
371.00	Pumping Equipment	2	5,926,195	4,247,181	1,642,879	36,135
380.00	Treatment Equipment	3	22,069,476	14,946,813	6,954,289	168,374
382.00	Outfall Sewer Lines	1	49,292	33,384	15,532	376
389.10	Other Plant and Miscellaneous Equipment	10	4,041,327	2,952,010	1,065,712	23,605
390.00	Office Furniture and Equipment	10	247,474	180,769	65,260	1,445
390.20	Computer and Peripheral Equipment	10	-	-	-	-
391.00	Transportation Equipment	10	464,359	339,194	122,453	2,712
393.00	Tools, Shop and Garage Equipment	10	652,874	476,895	172,165	3,813
394.00	Laboratory Equipment	1	175,796	119,060	55,395	1,341
395.00	Power Operated Equipment	10	507,131	370,437	133,732	2,962
396.00	Communication Equipment	10	2,104,957	1,537,578	555,084	12,295
397.00	Miscellaneous Equipment	10	117,623	85,918	31,018	687
	TOTAL SEWER UTILITY PLANT IN SERVICE		$ 247,876,895	$ 172,454,417	$ 73,704,881	$ 1,717,596
	Other Rate Base Items:					
	Cash Working Capital - Expenses	11	1,061,398	762,851	291,930	6,617
	Cash Working Capital - Int and Div	7	(662,104)	(460,427)	(197,042)	(4,569)
	Materials and Supplies	7	105,315	73,236	31,342	727
	Acquistion Adjustment	7	1,172,699	815,495	348,995	8,092
	Deferred, Accrued and Prepaid Taxes	7	(4,026,529)	(2,800,048)	(1,198,295)	(27,783)
	Total Other Rate Base Elements		(2,349,221)	(1,608,894)	(723,070)	(16,916)
	Total Original Cost Measure of Value		245,527,674	170,845,523	72,981,811	1,700,680

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9A. ALLOCATION OF REVENUE FROM WATER RATES

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$ 32,645,560	0.7013
Non-Residential	13,593,650	0.2920
VA Hospital	314,162	0.0067
Total	$ 46,553,371	1.000

PENNSYLVANIA AMERICAN WATER COMPANY
BUTLER AREA SEWER AUTHORITY ("BASA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 10. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 2,433,975	0.7305
Non-Residential	878,695	0.2637
VA Hospital	19,463	0.0058
Total	$ 3,332,134	1.0000

FACTOR 11. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 5,205,552	0.7187
Commercial	1,992,077	0.2750
VA Hospital	45,156	0.0062
Total	$ 7,242,785	1.0000

EXHIBIT NO. 12-E -
ELIZABETH BOROUGH WW CSS
OPERATIONS
COST OF SERVICE AS
OF JUNE 30, 2027

Exhibit 12-E
Witness: G. Herbert

PENNSYLVANIA-AMERICAN WATER COMPANY

Mechanicsburg, Pennsylvania

ELIZABETH BOROUGH MUNICIPAL AUTHORITY (“EMBA”) OPERATIONS

WASTEWATER COST OF SERVICE

ALLOCATION STUDY

AS OF JUNE 30, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

PENNSYLVANIA AMERICAN WATER COMPANY

ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

FOR THE TWELVE MONTHS ENDED JUNE 30, 2027

Customer Classification	Cost of Service Amount (Schedule D)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 628,156	27.5%	454,286	25.8%	590,572	25.8%	136,286	30.0%
Non-Residential	141,096	6.2%	62,011	3.5%	80,615	3.5%	18,603	30.0%
Bulk	1,516,001	66.3%	1,241,828	70.6%	1,614,066	70.6%	372,237	30.0%
Total Sales	2,285,253	100.0%	1,758,126	100.0%	2,285,252	100.0%	527,126	30.0%
COS Recovered from Water	2,957,046		-		2,957,046		2,957,046	
Other Revenues, IPP Surcharge	11,883		9,141		11,883		2,742	30.0%
Total	$ 5,254,181		$ 1,767,267		$ 5,254,181		$ 529,869	30.0%

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PRESENT RATES

Item	Cost of Service	Residential	Non-Residential	Bulk
(1)	(2)	(3)	(4)	(6)
1. Revenues From Sales	$ 1,758,126	$ 454,286	$ 62,011	$ 1,241,828
2. Other Revenues	9,141	2,362	322	6,456
3. Total Operating Revenues	1,767,267	456,648	62,334	1,248,285
4. Less: Operating Expenses (Net of costs recovered from water)	1,987,221	578,985	128,361	1,279,875
5. Return and Income Taxes	(219,954)	(122,337)	(66,027)	(31,590)
6. Less: Taxable Exclusions - Allocated on Rate Base	597,851	159,703	37,037	401,111
7. Taxable Income	(817,805)	(282,040)	(103,064)	(432,701)
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	98,212	33,871	12,377	51,964
9. Net Return (Line 5 - Line 8)	(318,167)	(156,208)	(78,404)	(83,555)
10. Original Cost Measure of Value	28,334,170	7,568,869	1,755,309	19,009,992
11. Rate Of Return, Percent	(1.12)	(2.06)	(4.47)	(0.44)
12. Relative Rate of Return	1.00	1.84	3.98	0.39

PENNSYLVANIA-AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
DEVELOPMENT OF RATE OF RETURN BY CUSTOMER CLASSIFICATION
UNDER PROPOSED RATES

Item	Cost of Service	Residential	Non-Residential	Bulk
(1)	(2)	(3)	(4)	(6)
1. Revenues From Sales	$ 2,285,252	$ 590,572	$ 80,615	$ 1,614,066
2. Other Revenues	11,883	3,071	419	8,393
3. Total Operating Revenues	2,297,135	593,643	81,034	1,622,459
4. Less: Operating Expenses (Net of costs recovered from water)	(906,018)	(223,379)	(56,010)	(626,629)
5. Return and Income Taxes	3,203,153	817,021	137,044	2,249,088
6. Less: Taxable Exclusions - Allocated on Rate Base	598,191	159,635	36,947	401,610
7. Taxable Income	2,604,962	657,387	100,097	1,847,478
8. Less: Income Taxes (Based on Taxable Income, Line 7.)	1,006,002	253,874	38,656	713,472
9. Net Return (Line 5 - Line 8)	2,197,151	563,147	98,388	1,535,616
10. Original Cost Measure of Value	28,350,331	7,565,637	1,751,029	19,033,665
11. Rate Of Return, Percent	7.75	7.44	5.62	8.07
12. Relative Rate of Return	1.00	0.96	0.73	1.04

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
OPERATION AND MAINTENANCE EXPENSES							
	SEWAGE TREATMENT						
601.3	Salary and Wages	2	$ -	$ -	$ -	$ -	$ -
601.4	Salary and Wages	2	-	0	0	0	0
615.3	Purchased Power	2	36,456	3,224	613	0	32,619
618.3	Chemicals	1	41,604	11,723	2,230	27,651	0
620.3	Materials and Supplies - Operation	2	-	0	0	0	0
635.3	Contract Services Test	2	-	0	0	0	0
636.3	Contract Services - Operation	2	1,379	122	23	0	1,234
641.3	Rental of Building	2	-	0	0	0	0
642.3	Rental of Equipment	2	-	0	0	0	0
650.3	Transportation	2	-	0	0	0	0
620.4	Materials and Supplies - Maintenance	2	-	0	0	0	0
636.4	Contract Sevices - Maintenance	2	-	0	0	0	0
650.4	Transportation	2	-	0	0	0	0
675.4	Misc. Maint. Expense	2	-	0	0	0	0
675.3	Waste Disposal	1	-	0	0	0	0
675.3	Misc. Operating Expense	2	80,179	7,090	1,349	0	71,740
	TOTAL SEWAGE TREATMENT EXPENSE		159,618	22,159	4,215	27,651	105,593
	COLLECTION EXPENSES						
601.5	Salary and Wages	2	0	0	0	0	0
601.6	Salary and Wages	2	0	0	0	0	0
601.6	Salary and Wages - CSO	DA	0				0
615.5	Purchased Power	2	39	3	1	0	35
620.5	Materials and Supplies	2	0	0	0	0	0
636.5	Contract Services	2	0	0	0	0	0
641.5	Rental of Building	2	0	0	0	0	0
642.5	Rental of Equipment	2	0	0	0	0	0
650.5	Transportation	2	0	0	0	0	0
	TOTAL COLLECTION EXPENSE OPERATION		39	3	1	0	35

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

	Account	Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
	(1)	(2)	(3)	(4)	(5)	(7)	(8)
620.6	Materials and Supplies	2	74,873	6,621	1,259	0	66,993
636.6	Contract Services	2	0	0	0	0	0
675.6	Miscellaneous Maintenance Expense	2	0	0	0	0	0
675.5	Miscellaneous Operating Expense	2	22,941	2,029	386	0	20,527
	TOTAL COLLECTION - MAINTENANCE		97,815	8,650	1,645	0	87,520
	TOTAL COLLECTION EXPENSE		97,853	8,653	1,646	0	87,554
	CUSTOMER ACCOUNTS						
601.7	Salary and Wages						
670.7	Bad Debts	6	57,809	15,164	1,662	40,983	0
675.7	Miscellaneous Expense	6	2,104	552	60	1,491	0
	TOTAL CUSTOMER ACCOUNTING EXPENSE		59,913	15,716	1,723	42,474	0
	ADMINISTRATIVE AND GENERAL EXPENSES						
601.8	Salaries and Wages	11	213,123	28,125	4,222	37,830	142,946
603.8	Salaries of Officiers	11	0	0	0	0	0
604.8	Employee Pension & Benefits	7	73,438	9,691	1,455	13,036	49,256
615.8	Purchased Power	11	9,208	1,215	182	1,634	6,176
620.8	Materials and Supplies	11	0	0	0	0	0
631.8	Contractual Services	11	0	0	0	0	0
632.8	Contractual Services - Legal	11	0	0	0	0	0
636.8	Contractual Services	11	230,619	30,434	4,568	40,936	154,680
641.8	Rental of Building	11	0	0	0	0	0
642.8	Rental of Equipment	11	0	0	0	0	0
650.8	Transportation	11	0	0	0	0	0
657.8	Insurance	11	54,580	7,203	1,081	9,688	36,608
658.8	Workers Compensation	7	0	0	0	0	0
666.8	Rate Case Expense	10	1,193	199	43	462	489
675.8	Miscellaneous Expense	11	5,706	753	113	1,013	3,827
	TOTAL A & G EXPENSE		587,866	77,620	11,665	104,599	393,983
	Total Operation & Maintenance Expenses		905,251	124,148	19,248	174,725	587,130

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account (1)		Factor Ref. (2)	Cost of Service (3)	Residential (4)	Non-Residential (5)	Bulk (7)	CSO Stormwater (8)
DEPRECIATION EXPENSE							
354.20	Structures and Improvements - Collection	4	10,935	1,819	420	4,595	4,101
354.30	Structures and Improvements - Pumping						
	Sanitary Only	3	70,476	18,760	4,331	47,385	0
	Combined System	4	105,715	17,588	4,060	44,424	39,643
354.40	Structures and Improvements - Treatment						
	Sewage Treatment	3	22,223	5,916	1,366	14,942	0
	CSO Stormwater	DA	38,376				38,376
	Structures and Improvements - General	11	4,074	538	81	723	2,733
355.00	Power Generation Equipment	4	5,395	898	207	2,267	2,023
360.10	Force Mains	4	4,823	802	185	2,027	1,809
361.10	Gravity Mains						
	Gravity Mains - Sanitary Only	3	114,276	30,419	7,022	76,834	0
	Gravity Mains - Combined Sewers	4	97,367	16,199	3,740	40,916	36,513
	CSO Assets	DA	64,612				64,612
361.20	Manholes						
	Sanitary Only	3	18,931	5,039	1,163	12,728	0
	Combined System	4	16,130	2,684	619	6,778	6,049
	CSO Stormwater	DA	10,704				10,704
362.00	Service Lines - CSO	DA	0				0
363.00	Service Laterals	5	1,199	301	83	815	0
364.00	Flow Measuring Devices	4	78,138	13,000	3,001	32,835	29,302
370.00	Receiving Wells	4	4,497	748	173	1,890	1,686
371.00	Pumping Equipment	4	68,372	11,375	2,626	28,732	25,640
380.00	Treatment Equipment						
	Sewage Treatment	3	98,208	26,142	6,035	66,031	0
	CSO Stormwater	DA	49,853				49,853
381.00	Plant Sewers	4	41,970	6,983	1,612	17,637	15,739
382.00	Outfall Sewer Lines	DA	70				70
389.10	Other Plant and Misc. Equip. - Intangible	11	986	130	20	175	661
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0
390.00	Office Furniture and Equipment	11	5,265	695	104	935	3,531
391.00	Transportation Equipment	11	9,185	1,212	182	1,630	6,161
391.00	Transportation Equipment - CSO Related	DA	1,901				1,901
392.00	Stores Equipment	11	0	0	0	0	0
393.00	Tools, Shop and Garage Equipment	11	64,916	8,567	1,286	11,523	43,540
394.00	Laboratory Equipment	1	8,643	2,435	463	5,744	0
395.00	Power Operated Equipment	11	209	28	4	37	140
396.00	Communication Equipment	11	18,099	2,388	359	3,213	12,139
397.00	Miscellaneous Equipment	11	239	32	5	42	160
Total Depreciation Expense			1,035,787	174,697	39,146	424,859	397,085

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
	Amortization Expense	9	54,552	9,499	2,176	23,743	19,134
	Taxes Other Than Income						
685100	Utility Reg Assessment Fee	10	38,508	6,411	1,393	14,917	15,786
685200	Property Taxes	9	0	0	0	0	0
685320	Payroll Taxes	7	16,930	2,234	335	3,005	11,355
	Total Taxes, Other Than Income		55,438	8,645	1,728	17,923	27,142
	Total Operating Expense		2,051,028	316,989	62,298	641,250	1,030,491
4091	**Income Taxes**	9	1,006,002	175,177	40,130	437,850	352,846
	Utility Income Available for Return	9	2,197,151	382,593	87,646	956,282	770,631
	Total Cost of Service		5,254,181	874,759	190,074	2,035,381	2,153,967
	Less: Other Revenues	10	11,883	1,978	430	4,603	4,871
	Less: IPP Surcharge	2	0	0	0	0	0
	Total Cost of Service Related to Sales of Wastewater Services		5,242,298	872,781	189,644	2,030,778	2,149,096
	Reallocation of CSO Stormwater Costs	1A	0	568,190	134,025	1,446,881	(2,149,096)
	Less: Cost of Service Recovered from Water Rates	10A	(2,957,046)	(812,815)	(182,573)	(1,961,658)	0
	Total		$ 2,285,253	$ 628,156	$ 141,096	$ 1,516,001	$ -

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 1 and 2. ALLOCATION OF COSTS ASSOCIATED WITH AVERAGE DAILY FLOWS.

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

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Average Day 100 gallons (b)	Total Sanitary Average Flow	Allocation Factor 1	Average Day CSO 100 gallons	Total Average Day Wastewater Flow	Allocation Factor 2
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	607	271	878	0.2818		878	0.0884
Non-Residential	103	64	167	0.0536		167	0.0168
Bulk	1,381	690	2,071	0.6646		-	-
Stormwater CSO	-	-	-	-	8,884	8,884	0.8948
Total	2,091	1,025	3,116	1.0000	8,884	9,929	1.0000

(a) Customer water usage from bill analysis, adjusted to reflect 88% returned to sewer system. See below.
(b) Allocation based on Factor 1A for Residential, Non-Residential and Industrial.

Classification	Annual Usage 100 gallons	Average Day 100 gallons	Percent to Sewer System	Adjusted Average Day 100 gallons
(1)	(2)	(3)=(2)/365	(6)	(7)
Residential	251,808	690	88.0%	607
Non-Residential	42,864	117	88.0%	103
Bulk	572,768	1,569	88.0%	1,381
Total	867,440	2,377		2,091

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1A. ALLOCATION OF INFILTRATION AND INFLOW BY CUSTOMER CLASS.

Factors are based on a 1/3-2/3 weighting of flow and number of customers, as follows:

Customer Classification	Total Average Daily Flow 100 gallons	Average Daily Flow		Service Equivalents (Factor 5)			Allocation Factor 1A
		Factor	Weight	Number	Factor 5	Weight	
(1)	(2)	(3)	(4)=(3) x 0.3333	(5)	(6)	(7)=(6) x 0.6667	(8)=(4)+(7)
Residential	607	0.2903	0.0968	602		0.1676	0.2644
Non-Residential	103	0.0493	0.0164	165	0.0689	0.0459	0.0624
Bulk	1,381	0.6604	0.2201	1,627	0.6797	0.4531	0.6733
Total	2,091	1.0000	0.3333	2,394	0.7486	0.6667	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTORS 3 and 4. ALLOCATION OF CAPITAL COSTS ASSOCIATED WITH PEAK DAILY FLOW.

Factors are based on the peak daily flow for each customer classification.

Classification	Total Average Daily Customer Flow 100 gallons (a)	I&I Peak Day 100 gallons (b)	Total Sanitary Peak Flow	Allocation Factor 3	Peak Day CSO 100 gallons	Total Peak Day Wastewater Flow	Allocation Factor 4
(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(4)+(6)	(8)
Residential	607	7,379	7,986	0.2662		7,986	0.1664
Non-Residential	103	1,741	1,844	0.0615		1,844	0.0384
Bulk	1,381	18,790	20,171	0.6724		20,171	0.4202
Stormwater CSO	-	-	-	-	18,000	18,000	0.3750
Total	2,091	27,909	30,000	1.0000	18,000	48,000	1.0000

(a) See Factor 1.
(b) Allocated based on Factor 1A

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH CUSTOMER FACILITIES.

Factors are based on the estimated relative cost of customer facilities, as follows:

Customer Classification	Number of Customers	Service Equiv. Ratio	Service Equivalents	Allocation Factor
(1)	(2)	(3)	(2)X(3)=(4)	(5)
Residential	602	1.0	602	0.2514
Non-Residential	66	2.5	165	0.0689
Bulk	1,627	*	1,627 *	0.6797
Stormwater CSO	-	-	-	-
Total	2,295		2,394	1.0000

* Based on 514 aggregated residential customers and 49 Bulk customers at 25.0 service equivalent ratio.

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH BILLING AND COLLECTING.

Factors are based on the number of customers.

Customer Classification	Number of Customers	Allocation Factor
(1)	(2)	(3)
Residential	602	0.2623
Non-Residential	66	0.0288
Bulk	1,627	0.7089
Stormwater CSO	-	-
Total	2,295	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 7. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$ 28,125	0.1320
Non-Residential	4,222	0.0198
Bulk	37,830	0.1775
Stormwater CSO	142,946	0.6707
Total	$ 213,123	1.0000

FACTOR 8. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS, MISCELLANEOUS INTANGIBLE PLANT AND OTHER RATE BASE ELEMENTS.

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$ 4,783,246	0.1741
Non-Residential	1,095,519	0.0399
Bulk	11,952,033	0.4350
Stormwater CSO	9,643,416	0.3510
Total	$ 27,474,214	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 9. ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$ 4,936,686	0.1741
Non-Residential	1,130,911	0.0399
Bulk	12,339,116	0.4352
Stormwater CSO	9,943,618	0.3507
Total	$ 28,350,331	1.0000

FACTOR 10 and 10A. ALLOCATION OF REGULATORY COMMISSION EXPENSES, ASSESSMENTS, OTHER WATER REVENUES.

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

Customer Classification	Total Cost of Service	Allocation Factor 10	Total Cost of Service with Stormwater Reallocated	Allocation Factor 10A
(1)	(2)	(3)	(4)	(5)
Residential	$ 868,149	0.1665	$ 1,440,971	0.2749
Non-Residential	188,638	0.0362	323,669	0.0617
Bulk	2,020,001	0.3874	3,477,658	0.6634
Stormwater CSO	2,137,692	0.4100	-	-
Total	$ 5,214,480	1.0000	$ 5,242,298	1.0000

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
RATE BASE							
353.20	Land and Land Rights - Collection	4	23,896	3,976	918	10,042	8,961
353.30	Land and Land Rights - Pumping	4	148,639	24,729	5,709	62,462	55,740
353.40	Land and Land Rights - Treatment	3	460,948	122,700	28,325	309,922	0
354.20	Structures and Improvements - Collection	4	203,218	33,809	7,805	85,397	76,207
354.30	Structures and Improvements - Pumping						
	Sanitary Only	3	2,368,714	630,531	145,558	1,592,626	0
	Combined System	4	3,553,072	591,123	136,460	1,493,086	1,332,402
354.40	Structures and Improvements - Treatment						
	Sewage Treatment	3	547,100	145,633	33,619	367,848	0
	CSO Stormwater	DA	944,733				944,733
354.70	Structures and Improvements - General	11	46,493	6,135	921	8,253	31,184
355.00	Power Generation Equipment	4	119,618	19,901	4,594	50,266	44,857
360.10	Force Mains	4	292,896	48,729	11,249	123,082	109,836
361.10	Gravity Mains						
	Gravity Mains - Sanitary Only	3	4,963,662	1,321,284	305,017	3,337,361	0
	Gravity Mains - Combined Sewers	4	4,229,217	703,613	162,428	1,777,219	1,585,956
	CSO Assets	DA	2,806,475				2,806,475
361.20	Manholes						
	Sanitary Only	3	168,092	44,745	10,329	113,018	0
	Combined System	4	143,220	23,827	5,501	60,185	53,708
	CSO Stormwater	DA	95,040				95,040
363.00	Services - CSO	DA	0				0
363.00	Service Laterals	5	47,179	11,862	3,251	32,065	0
364.00	Flow Measuring Devices	4	364,037	60,565	13,981	152,977	136,514
370.00	Receiving Wells	4	176,505	29,365	6,779	74,172	66,189
371.00	Pumping Equipment	4	1,109,248	184,545	42,602	466,133	415,968
380.00	Treatment Equipment						
	Sewage Treatment	3	1,724,005	458,915	105,940	1,159,149	0
	CSO Stormwater	DA	875,157				875,157
381.00	Plant Sewers	4	1,239,514	206,217	47,605	520,874	464,818
382.00	Outfall Sewer Lines	DA	2,742				2,742

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS
COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES FOR THE TWELVE MONTHS ENDING JUNE 30, 2027

Account		Factor Ref.	Cost of Service	Residential	Non-Residential	Bulk	CSO Stormwater
(1)		(2)	(3)	(4)	(5)	(7)	(8)
389.10	Other Plant and Misc. Equip. - Intangible	11	10,467	1,381	207	1,858	7,020
389.60	Other Plant and Misc. Equipment - CPS	11	0	0	0	0	0
390.00	Office Furniture and Equipment	11	80,142	10,576	1,588	14,226	53,753
391.00	Transportation Equipment	11	25,888	3,416	513	4,595	17,364
391.00	Transportation Equipment - CSO Related	DA	5,358				5,358
392.00	Stores Equipment	11	0	0	0	0	0
393.00	Tools, Shop and Garage Equipment	11	471,822	62,265	9,346	83,751	316,460
394.00	Laboratory Equipment	1	22,896	6,451	1,227	15,217	0
395.00	Power Operated Equipment	11	209	28	4	37	140
396.00	Communication Equipment	11	200,623	26,476	3,974	35,612	134,562
397.00	Miscellaneous Equipment	11	3,389	447	67	602	2,273
	TOTAL SEWER UTILITY PLANT IN SERVICE		27,474,214	4,783,246	1,095,519	11,952,033	9,643,416
	Other Rate Base Items:						
	Cash Working Capital	12	(24,578)	(3,371)	(523)	(4,744)	(15,941)
	Materials and Supplies	8	6,650	1,158	265	2,893	2,334
	Accrued and Prepaid Taxes	8	22,903	3,987	913	9,963	8,039
	Acquisition Adjustments	8	495,510	86,268	19,758	215,560	173,923
	Tax Cuts and Jobs Act -Stub Period	8	0	0	0	0	0
	Deferred, Accrued and Prepaid Taxes	8	375,633	65,397	14,978	163,410	131,847
	Total Other Rate Base Elements		876,118	153,440	35,392	387,083	300,202
	Total Original Cost Measure of Value		$ 28,350,331	$ 4,936,686	$ 1,130,911	$ 12,339,116	$ 9,943,618

PENNSYLVANIA AMERICAN WATER COMPANY
ELIZABETH BOROUGH MUNICIPAL AUTHORITY ("EBMA") OPERATIONS

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 11. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 31,578	0.1320
Non-Residential	4,740	0.0198
Bulk	42,474	0.1775
Stormwater CSO	160,494	0.6707
Total	$ 239,285	1.0000

FACTOR 12. ALLOCATION OF CASH WORKING CAPITAL

Factors are based on the allocation of operation and maintenance expenses including purchased water, power, chemicals and waste disposal.

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 124,148	0.1371
Commercial	19,248	0.0213
Bulk	174,725	0.1930
Stormwater CSO	587,130	0.6486
Total	$ 905,251	1.0000

VOLUME 18

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DIRECT TESTIMONY AND EXHIBIT OF
ANN E. BULKLEY

STATEMENT NO. 13
EXHIBIT NO. 13-A

PAWC Statement No. 13

PENNSYLVANIA-AMERICAN WATER COMPANY

Direct Testimony

of

Ann E. Bulkley, Principal
The Brattle Group

Concerning
Fair Rate of Return and Capital Structure

Docket Nos.
R-2025-3057983 (Water)
R-2025-3058051 (Wastewater)

Date November 14, 2025

Direct Testimony of Ann E. Bulkley
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I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name, occupation and business address.

A. My name is Ann E. Bulkley. I am employed by The Brattle Group as a Principal. My business address is One Beacon Street, Suite 2600, Boston, Massachusetts 02108.

Q. On whose behalf are you submitting this testimony?

A. I am submitting this testimony before the Pennsylvania Public Utility Commission ("Commission") on behalf of Pennsylvania-American Water Company ("PAWC" or the "Company"), a wholly owned subsidiary of American Water Works Company, Inc. ("AWK").

Q. Please describe your background and professional experience in the energy and utility industries.

A. I hold a Bachelor of Art degree in Economics and Finance from Simmons College and a Master of Science degree in Economics from Boston University, with over 30 years of experience consulting to the energy industry. I have advised numerous energy and utility clients on a wide range of financial and economic issues with primary concentrations in valuation and utility rate matters. Many of these assignments have included the determination of the cost of capital for valuation and ratemaking purposes. My qualifications are presented in more detail in Attachment A.

II. PURPOSE AND OVERVIEW OF TESTIMONY

Q. What is the purpose of your Direct Testimony?

A. The purpose of my testimony is to present evidence and provide a recommendation regarding the appropriate return on equity ("ROE") for the Company's water and wastewater operations in Pennsylvania to be used for ratemaking purposes, as well as assess the reasonableness of the Company's proposed capital structure.

Q. Are you sponsoring any exhibits in support of your Direct Testimony?

A. Yes. My analyses and recommendations are supported by the data presented in Schedules 1 through 20 of Exhibit No. 13-A.

Q. Please provide a brief overview of the analyses that led to your ROE recommendation.

A. I estimate the market-based cost of equity by applying traditional estimation methodologies to a proxy group of comparable utilities, including the constant growth form of the Discounted Cash Flow ("DCF") model, the Capital Asset Pricing Model ("CAPM"), and the Empirical Capital Asset Pricing Model ("ECAPM"). My recommendation also takes into consideration the business and regulatory risk of the Company relative to the proxy group, and the Company's proposed capital structure as compared with the capital structures of the operating utilities of the proxy group companies. While I do not make specific adjustments to my ROE recommendation for these factors, I do consider them in the aggregate when determining where my recommended ROE falls within the range of the analytical results.

Q. How is the remainder of your Direct Testimony organized?

A. The remainder of my testimony is organized as follows:

- Section III provides a summary of my analyses and conclusions.
- Section IV reviews the regulatory guidelines pertinent to the development of the cost of capital.
- Section V discusses current and projected capital market conditions and the effect of those conditions on PAWC's cost of equity.
- Section VI explains my selection of the proxy group for PAWC.
- Section VII describes my analyses and the analytical basis for my recommendation of the appropriate ROE for PAWC.
- Section VIII provides a discussion of specific regulatory, business, and financial risks that have a direct bearing on the ROE to be authorized for PAWC in this case.
- Section IX provides an assessment of the reasonableness of PAWC's proposed capital structure relative to the proxy group.
- Section X presents my conclusions and recommendations.

III. SUMMARY OF ROE ANALYSES AND CONCLUSIONS

Q. Please provide a brief overview of the analysis that led to your ROE recommendation.

A. The key factors that I consider in my cost of equity analyses and recommended ROE for the Company in this proceeding are:

- The United States Supreme Court's *Hope* and *Bluefield* decisions[1] established the standards for determining a fair and reasonable authorized ROE for public utilities, including consistency of the allowed return with the returns of other businesses having similar risk, adequacy of the return to provide access to capital and support credit quality, and the requirement that the result lead to just and reasonable rates.

- The effect of current and prospective capital market conditions on the cost of equity estimation models and on investors' return requirements.

- The results of several analytical approaches that provide estimates of the Company's cost of equity. Because the Company's authorized ROE should be a forward-looking estimate over the period during which the rates will be in effect, these analyses rely on forward-looking inputs and assumptions (e.g., projected analyst growth rates in the DCF model, forecasted risk-free rate and market risk premium in the CAPM analysis).

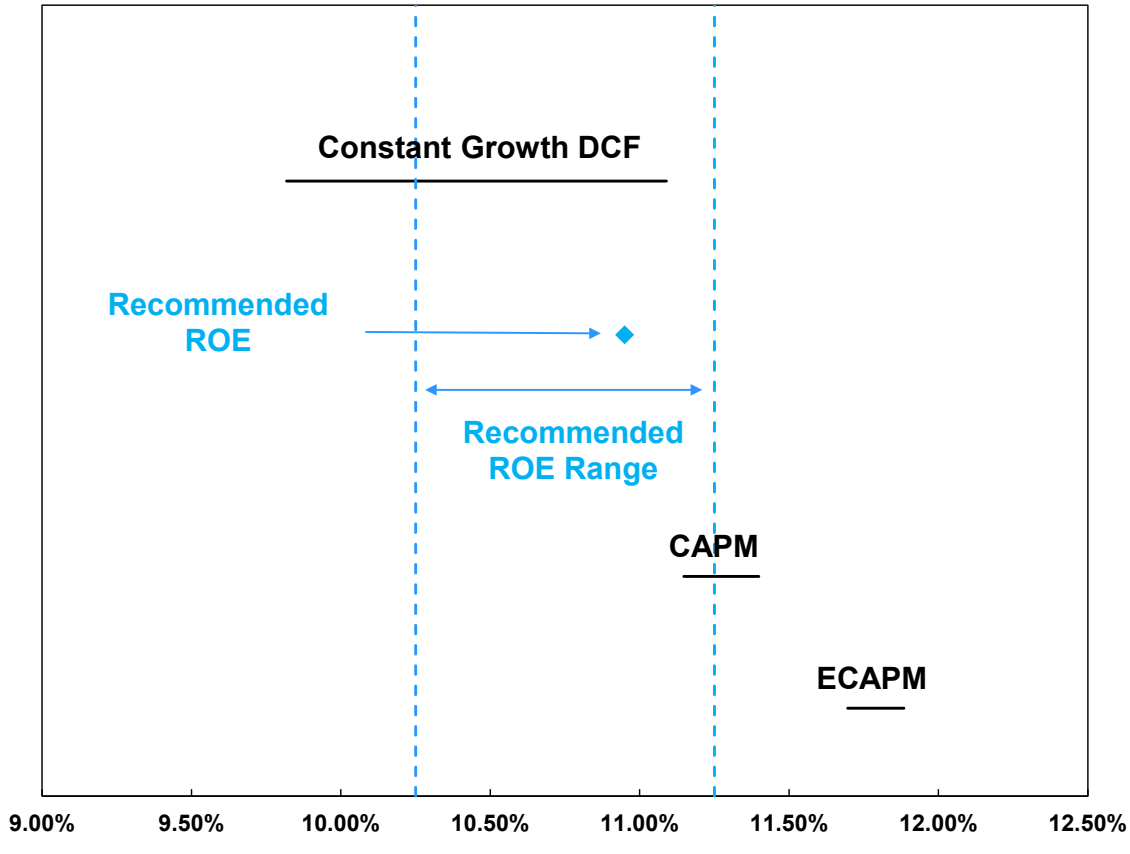
- Although the companies in my proxy group are generally comparable to PAWC, each company is unique, and no two companies have the exact same business and financial risk profiles. Accordingly, I have considered the Company's regulatory, business, and financial risks relative to the proxy group of comparable companies in determining where the Company's ROE should fall within the reasonable range of analytical results to appropriately account for any residual differences in risk.

Q. What are the results of the models that you have used to estimate the cost of equity for PAWC?

A. Figure 1 (also see Schedule 1 of Exhibit No. 13-A) summarizes the range of results produced by the Constant Growth DCF, CAPM, and ECAPM analyses.

[1] *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944) ("*Hope*"); *Bluefield Waterworks & Improvement Co., v. Public Service Commission of West Virginia*, 262 U.S. 679 (1923) ("*Bluefield*").

Figure 1: Summary of Cost of Equity Results



Q. What is your conclusion regarding the appropriate authorized ROE for PAWC in this proceeding?

A. Considering the analytical results presented in Figure 1 current and prospective capital market conditions, as well as the level of regulatory, business, and financial risk faced by PAWC's water operations relative to the proxy group, a range for the authorized ROE from 10.25 percent to 11.25 percent, which takes into consideration both the low and high end of the range of results in the models, is reasonable. Taking into consideration the results of the analytical models, current market conditions, and the Company's relative risk, and strong management performance, an ROE of 10.95 percent is reasonable and appropriate.

Q. Is the Company's requested capital structure reasonable and appropriate?

A. Yes. The Company's proposed common equity ratio of 55.33 percent for the thirteen-month period ending June 30, 2027, is within the equity ratio range of the utility operating subsidiaries of the proxy group companies, and well within the range of the equity ratios for those same companies.

IV. REGULATORY PRINCIPLES

Q. Please describe the principles that guide the establishment of the cost of capital for a regulated utility.

A. The United States Supreme Court's *Hope* and *Bluefield* decisions established the standards for determining the fairness or reasonableness of a utility's authorized ROE. Among the standards established by the Court in those cases are: (1) consistency with other businesses having similar or comparable risks; (2) adequacy of the return to support credit quality and access to capital; and

(3) the principle that the specific means of arriving at a fair return are not important, only that the end result leads to just and reasonable rates.[2]

Q. How did the Court connect the achievement of a fair rate of return to the provision of utility service?

A. In *Bluefield*, a proper rate of return not only assures "confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit [but also] enable[s the utility] to raise the money necessary for the proper discharge of its public duties."[3]

Q. Has the Commission provided similar guidance in establishing the appropriate return on common equity?

A. Yes. The Commission follows the precedents of the *Hope* and *Bluefield* cases and acknowledges that utility investors are entitled to a fair and reasonable return. This position was set forth by the Commission as follows:

> In determining a fair rate of return, the Commission must adhere to the constitutional standards established by the United States Supreme Court in the seminal cases *Bluefield Water Works and Improvement Co. v. Public Service Comm'n of West Virginia*, 262 U.S. 679, 692-93 (1923) (Bluefield) and *Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 591*, 603 (1944) (Hope Natural Gas). In *Bluefield*, the Supreme Court stated:
>
> A public utility is entitled to such rates as will permit it to earn a return on the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties; but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures. The return should be

[2] *Bluefield*, 262 U.S. at 692-93; *Hope*, 320 U.S. at 603.
[3] *Bluefield*, 262 U.S. at 693.

> reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties. A rate of return may be too high or too low by changes affecting opportunities for investment, the money market and business conditions generally.

Twenty years later in *Hope Natural Gas*, the Supreme Court reiterated:

> From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the stock. By that standard the return to equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[4]

Q. Why is it important for a utility to be allowed the opportunity to earn a return that is adequate to attract equity capital on reasonable terms?

A. An authorized ROE that is adequate to attract capital on reasonable terms enables PAWC to continue providing safe, reliable water and wastewater service while maintaining its financial integrity. That return should be commensurate with returns expected elsewhere in the market for investments of equivalent risk. If the authorized ROE is not comparable to the returns available for comparable risk investments, it is not just the value to current equity holders that will be harmed, but rather, access to incremental equity is also affected. It is reasonable to expect that equity investors will seek alternative investment opportunities for which the

[4] Pennsylvania Public Utility Commission, Opinion and Order, PECO Energy Company – Gas Division, Docket No. R-2020-3018929, June 17, 2021, at 8.

expected return reflects the perceived risks, thereby inhibiting the Company's ability to attract new equity capital at a reasonable cost. When the Company is afforded a reasonable opportunity to earn its market-based cost of capital, a fair and reasonable balance will be achieved between customers' and shareholders' interests.

Q. Is a utility's ability to attract capital also affected by the ROEs that are authorized for other utilities?

A. Yes. Utilities compete directly for capital with other investments of similar risk, which include other water, natural gas and electric utilities. Therefore, the ROE authorized to a utility sends an important signal to investors regarding whether there is regulatory support for financial integrity, dividends, growth, and fair compensation for business and financial risk. The cost of capital represents an opportunity cost to investors. If higher returns are available elsewhere for other investments of comparable risk over the same time period, investors have an incentive to direct their capital to those investments. Thus, an authorized ROE significantly below authorized ROEs for other comparable utilities can inhibit a utility's ability to attract capital for investment.

Q. What is the standard for setting the ROE in any jurisdiction?

A. The stand-alone ratemaking principle is the foundation of jurisdictional ratemaking. This principle requires that the rates charged in any operating jurisdiction be for the costs incurred in that jurisdiction. The stand-alone ratemaking principle ensures that customers in each jurisdiction only pay for the costs of the service provided in that jurisdiction, which is not influenced by the business operations in

other operating companies. In order to maintain this principle, the cost of equity analysis is performed for an individual operating company as a stand-alone entity. As such, I have evaluated the investor-required return for PAWC's operations in Pennsylvania.

Q. Does the fact that the Company is wholly owned by AWK, a publicly traded company, affect your analysis?

A. No. In this proceeding, consistent with stand-alone ratemaking principles, it is appropriate to establish the cost of equity for PAWC, not its publicly traded parent, AWK. More importantly, however, it is appropriate to establish a cost of equity and capital structure that provides PAWC the ability to attract capital on reasonable terms, both on a stand-alone basis and within AWK. Although the Company is committed to investing the required capital to provide safe and reliable service, because it is a subsidiary of AWK, the Company competes with the other AWK subsidiaries for proactive investment capital. In determining how to allocate its finite proactive capital resources, it would be reasonable for AWK to consider the authorized ROE of each of its subsidiaries.

Q. Is the regulatory framework and the authorized ROE and equity ratio important to the financial community?

A. Yes. The regulatory framework is one of the most important factors in debt and equity investors' assessments of risk. Specifically, regarding debt investors, credit rating agencies consider the authorized ROE and equity ratio for regulated utilities to be very important for two reasons: (1) they help determine the cash flows and credit metrics of the regulated utility; and (2) they provide an indication of the

degree of regulatory support for credit quality in the jurisdiction. To the extent that the authorized returns in a jurisdiction are lower than the returns that have been authorized more broadly, credit rating agencies will consider this in the overall risk assessment of the regulatory jurisdiction in which the company operates. Not only do credit ratings affect the overall cost of borrowing, they also act as a signal to equity investors about the risk of investing in the equity of a company.

Q. What are your conclusions regarding regulatory guidelines?

A. The ratemaking process is premised on the principle that, in order for investors and companies to commit the capital needed to provide safe and reliable utility services, a utility must have a reasonable opportunity to recover the return of, and the market-required return on, its invested capital. Accordingly, the Commission's order in this proceeding should establish rates that provide the Company with a reasonable opportunity to earn an ROE that is (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises with similar risk. It is important for the ROE authorized in this proceeding to take into consideration current and projected capital market conditions, as well as investors' expectations and requirements for both risks and returns. Because utility operations are capital-intensive, regulatory decisions should enable the utility to attract capital at reasonable terms under a variety of economic and financial market conditions. Providing the opportunity to earn a market-based cost of capital supports the financial integrity of the Company, which is in the interest of both customers and shareholders.

V. CAPITAL MARKET CONDITIONS

Q. Why is it important to analyze capital market conditions?

A. Capital market conditions influence cost of equity models by affecting inputs in the model at the time the analysis is performed. While the ROE that is established in a rate proceeding is intended to be forward-looking, the analyst uses current and projected market data, specifically stock prices, dividends, growth rates and interest rates, in the models to estimate the required return for the subject company.

Analysts and regulatory commissions recognize the importance of considering how these conditions impact cost of equity estimation models when determining the appropriate range and recommended ROE for a future period. If investors do not expect current market conditions to be sustained in the future, it is possible that the cost of equity estimation models will not provide an accurate estimate of investors' required return during that rate period. Therefore, it is important to consider projected market data to estimate the return of the forward-looking period.

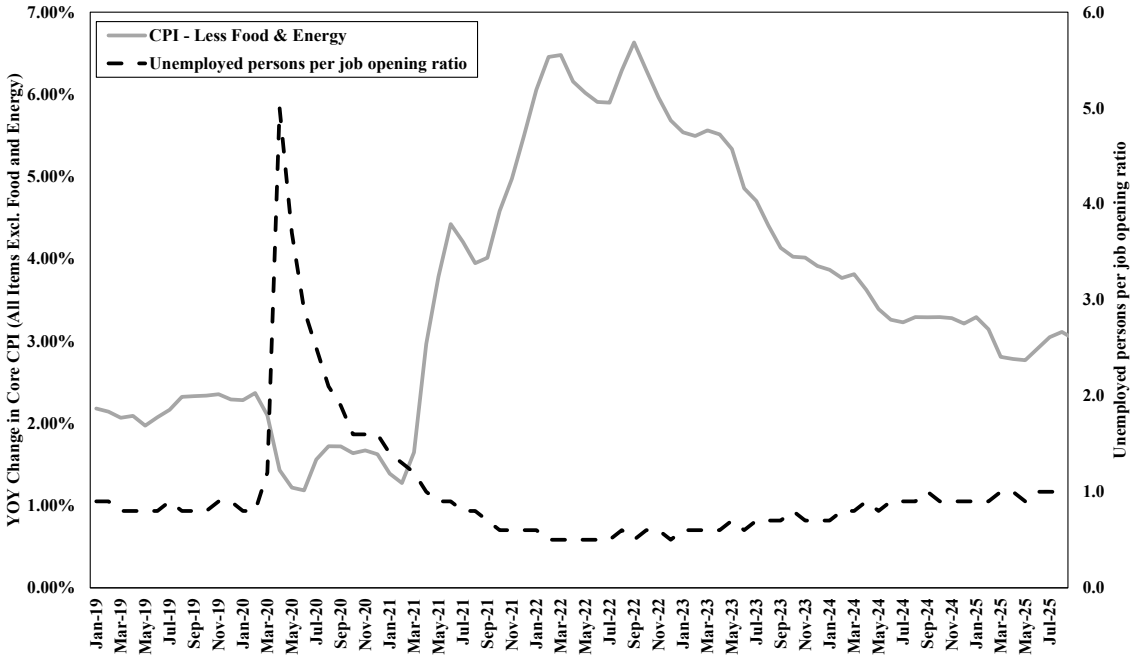
Q. What has the level of inflation been over the past few years?

A. As shown in Figure 2 core inflation increased steadily beginning in early 2021, rising from 1.40 percent in January 2021 to a high of 6.64 percent in September 2022, which was the largest 12-month increase since 1982.[5] While core inflation had declined, it continues to remain above the Federal Reserve's target level of 2.00 percent.

[5] *Bloomberg,* Pickert, Reade, "Core US Inflation Rises to 40-Year High, Securing Big Fed Hike," Oct. 13, 2022.

Because the Federal Reserve's dual mandate is to promote stable prices and employment, considering employment data, in addition to inflation, is important. The ratio of unemployed persons per job opening was 1.0 in August 2025 (the most recent data available at the time of this testimony) and has been consistently at or below 1.00 since April 2021, suggesting a tighter labor market. The strength in the labor market has allowed the Federal Reserve to prioritize reducing inflation by pursuing the necessary restrictive monetary policy needed to achieve its 2.00 percent target benchmark.

Figure 2: Core Inflation and Unemployed Persons-to-Job Openings, January 2019 to September 2025[6]



Q. What policy actions did the Federal Reserve enact to respond to increased inflation?

A. The dramatic increase in inflation prompted the Federal Reserve to pursue an aggressive normalization of monetary policy, removing the accommodative policy programs used to mitigate the economic effects of COVID-19. Between the March 2022 Federal Open Market Committee ("FOMC") meeting and the July 2023

[6] Bureau of Labor Statistics. Figure 3 presents the year-over-year ("YOY") change in core inflation, as measured by the Consumer Price Index ("CPI") excluding food and energy prices as published by the Bureau of Labor Statistics. I consider core inflation because it is the preferred inflation indicator of the Federal Reserve for determining the direction of monetary policy. Core inflation is preferred by the Federal Reserve because it removes the effect of food and energy prices, which can be highly volatile.

FOMC meeting, the Federal Reserve increased the target federal funds rate through a series of increases from a range of 0.00 – 0.25 percent to a range of 5.25 percent to 5.50 percent.

Q. How did yields on long-term government bonds respond to the Federal Reserve's normalization of monetary policy?

A. Since the Federal Reserve's December 2021 meeting, the yield on 10-year Treasury bonds has increased by over 350 basis points, increasing from 1.47 percent on December 15, 2021, to a peak of 4.98 percent in October 2023. It currently remains well above 2021 levels (i.e., 4.16 percent as of September 30, 2025).[7]

Q. Has the Federal Reserve reduced the federal funds rates?

A. Yes. The Federal Reserve reduced the federal funds rate by 50 basis points in September 2024, 25 basis points in November 2024, 25 basis points in December 2024, and more recently 25 basis points in September 2025 and October 2025. At the September 2025 meeting, the Federal Reserve noted that it was continuing to assess the risks to both inflation and employment, but that the "downside risks to employment have risen" and, as a result, concluded that it was the appropriate time for a rate decrease after having kept rates unchanged in 2025.[8]

Q. What is the expected path of monetary policy over the near-term?

A. At the September 2025 FOMC meeting, Chairman Powell noted that while inflation has increased and remains "somewhat" elevated, the unemployment rate has

[7] S&P Capital IQ Pro.
[8] Federal Reserve, Press Release, September. 17, 2025.

"edged up" and "job gains have slowed" indicating an increase in the downside risks to employment.[9] As a result, the FOMC reduced the federal rate by 25 basis points to a range of 4.00 percent to 4.25 percent.[10] Regarding the possible path of monetary policy, Chairman Powell acknowledged increased uncertainty due to the implementation of government policy changes by the Trump administration, in particular, the changes in tariffs, and that there is still uncertainty whether the effect of tariffs on inflation will be "short-lived" or "more persistent."[11] Given the risks to both inflation and employment, Chairman Powell stated the stance of monetary policy will continue to be based on incoming data and the "balance of risks" and the Federal Reserve remains well positioned to respond to economic developments.[12] The FOMC is currently forecasting two additional rate cuts before the end of 2025 and one rate cut in 2026.[13] At the October meeting, Chairman Powell indicated that a "further reduction in the policy rate at the December meeting is not a foregone conclusion. Far from it… Policy is not on a preset course."[14]

Q. What has happened to the yields on long-term government bonds since the FOMC reduced the Federal Funds Rate in September 2024?

A. As shown in Figure 3 below, while the yield on the 10-year Treasury bond declined prior to the time of the first federal funds rate cut, the yield has generally increased

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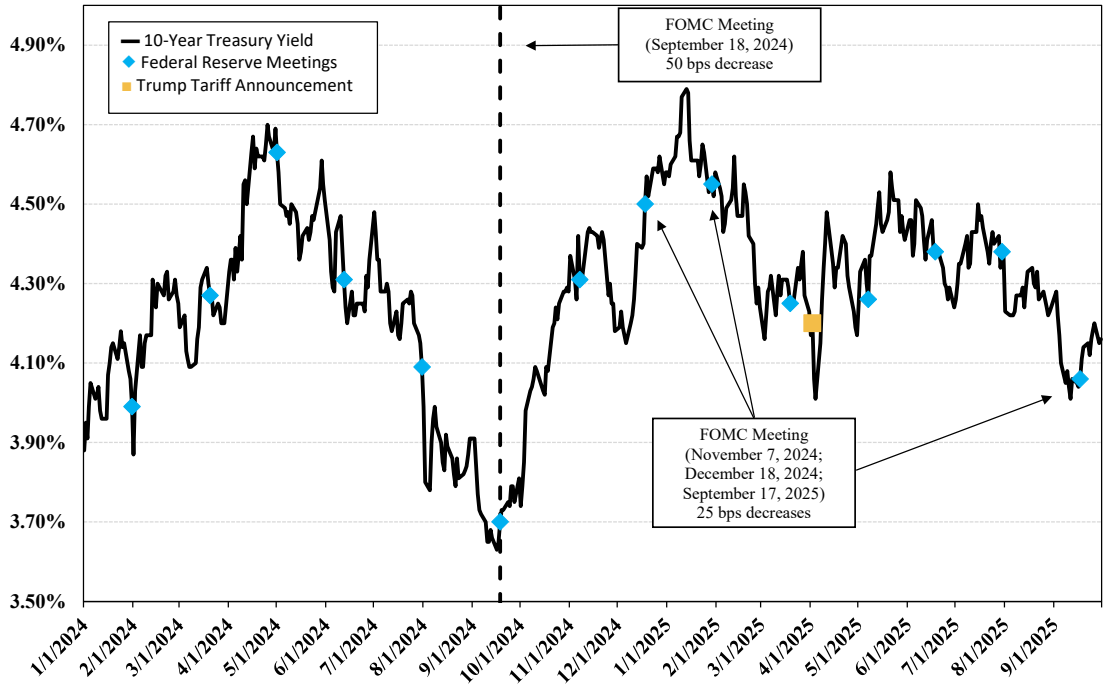
9 Transcript of Jerome Powell's Press Conference, September 17, 2025.
10 *Id.*
11 *Id.*
12 *Id.*
13 Federal Reserve, Summary of Economic Projections, September 17, 2025, at 2.
14 CNN, Towfighi, John, Treasury yields rise as Powell tempers hopes for further rate cuts. Oct. 29, 2025.

since the September 2024 FOMC meeting. As of September 30, 2025, the 10-year Treasury bond yield was 4.16 percent, which is consistent with levels seen in July 2024, several months prior to the reductions in the federal funds rate.

Figure 3: 10-Year Treasury Bond Yield – January 2024 through September 2025[15]



Q. Why have long-term interest rates increased since the federal reserve reduced the federal funds rate in September 2024?

A. Investors view key elements of President Trump's economic plan, such as tax cuts, immigration policy, and tariffs, as inflationary.[16] For example, since his

[15] S&P Capital IQ Pro.

[16] The increase in long-term government bond yields was initially related to investors responding to an increasing probability of a Trump Administration in 2025 and has continued since President Trump's re-election and inauguration. (Davide Barbuscia and Lewis Krauskopf, "Bond rebound uncertain as Trump plans overshadow Fed rate cuts," *Reuters*, November. 8, 2024.)

inauguration in January 2025, President Trump announced several sets of tariffs on each of the U.S.'s trading partners, including but not limited to his announcement on April 2, 2025, implementing a "baseline line" tariff of 10 percent on all imports, reciprocal tariffs on countries that failed to negotiate a trade deal that went into effect on August 7, 2025, as well as the 50 percent tariffs on steel, aluminum, and copper and 25 percent tariffs on imported cars.[17] The implemented tariffs are largely viewed as inflationary. Inflation affects bonds, in particular long-term government bonds, because it erodes the value of future bonds payments. Therefore, in an inflationary environment, investors will demand higher returns on bonds to compensate for the added risk of inflation, thus bond prices decline and the yields on bonds increase. The longer the duration of the bond, the greater the effect of inflation, which is why inflation risk is greater for long-term government bonds. The significant tariff policy increases the risk that inflation will remain elevated, which is why the yields on long-term bonds have not decreased and in fact have increased since the Federal Reserve first reduced the federal funds rate in September 2024. Further, the use of tariffs strains the relationship with trading partners, which could result in a reduction in the foreign demand for long-term U.S. government bonds and lead to additional upward pressure on long-term government bond yields.[18]

[17] Jennifer Clarke, "What Are Tariffs, How Do They Work and Why Is Trump Using Them?" *BBC News*, Aug. 27, 2025.

[18] Karishma Vanjani, "U.S. Treasury Bonds Sell Off as 30-Year Yield Rises Most Since 1982," *Barron's*, Apr. 9, 2025.

Q. What are expectations for the yields on long-term government bonds?

A. While the Federal Reserve is forecasting additional cuts to the federal funds rate in 2025 and 2026, economists are still expecting elevated long-term interest rates. In the most recently published report by *Blue Chip Financial Forecasts*, the consensus estimate of economists is that the 30-year Treasury bond yield will remain stable and decrease only slightly from 4.70 percent in Q4/2025 to 4.60 percent in Q1/2027.[19] This is important because it means that long-term interest rates are expected to remain elevated during the period that the Company's rates will be in effect.

Q. What are your conclusions regarding the effect of current market conditions on the cost of equity for the Company?

A. It is important to consider current and projected market conditions in setting the forward-looking ROE due to its effect on the estimated cost of equity. While the FOMC reduced the federal funds rate at its September and October 2025 meetings, Chairman Powell has indicated that the Federal Reserve will continue to rely on incoming data to determine future adjustments to the federal funds rate. Further, long-term interest rates remain elevated and are expected to continue to remain elevated due to inflationary policies such as tariffs, immigration policy, and tax cuts. With long-term interest rates expected to remain relatively high, borrowing also remains relatively more expensive, which means the cost of capital has increased. As a result, investors demand a higher cost of equity, which means

[19] *Blue Chip Financial Forecasts*, Vol. 44, No. 6, June 2, 2025, at 14.

the cost of equity has increased and is expected to remain elevated over the near term.

VI. PROXY GROUP SELECTION

Q. Please provide a brief profile of PAWC.

A. PAWC is a wholly owned subsidiary of AWK that provides water distribution service to approximately 688,000 customers and wastewater service to approximately 115,000 customers in Pennsylvania.[20] In 2024, PAWC's total operating revenues were $1,039 million, which is 24.20 percent of total regulated operating revenues for PAWC's parent company, AWK.[21] The Company can access debt markets through American Water Capital Corp. ("AWCC") or independently. The current credit ratings for PAWC are as follows: (1) S&P: A- (Outlook: Stable);[22] and (2) Moody's: A3 (Outlook: Positive).[23] Additionally, the current credit ratings on senior unsecured debt for AWK and AWCC are as follows: (1) S&P: A (Outlook: Stable);[24] and (2) Moody's: Baa1 (Outlook: Stable).[25]

Q. Why have you used a group of proxy companies to estimate the cost of equity for PAWC?

A. In this proceeding, I estimate the cost of equity for PAWC, which is a rate-regulated subsidiary of AWK. Because the ROE is a market-based concept, and given the fact that PAWC's operations do not make up the entirety of a publicly traded entity, it is necessary to establish a group of companies that is both publicly traded and

[20] American Water Works Company, Inc., 2024 SEC Form 10-K, at 4.
[21] *Id*.
[22] S&P Capital IQ.
[23] Moody's Investors Service.
[24] S&P Capital IQ.
[25] Moody's Investors Service.

comparable to the Company in certain fundamental business and financial respects to serve as its "proxy" for purposes of the ROE estimation process. Even if the Company is publicly traded, it is possible that transitory events could bias its market value over a given period. A significant benefit of using a proxy group is that it moderates the effects of unusual events that may be associated with any one company. The proxy companies used in my analyses all possess a set of operating and financial risk characteristics that are substantially comparable to PAWC, and, therefore, provide a reasonable basis for deriving the appropriate ROE.

Q. How did you select the companies in your proxy group?

A. I began with the group of U.S. utilities that *Value Line* classifies as "Water Utilities" and "Natural Gas Distribution Companies." That combined group includes 15 domestic U.S. utilities.[26] I simultaneously applied the following screening criteria to select companies that:

- pay consistent quarterly cash dividends because companies that do not cannot be analyzed using the Constant Growth DCF model;
- have an investment grade long-term issuer rating;
- have positive long-term earnings growth forecasts from at least two equity analysts;
- derive more than 70.00 percent of their total operating income from regulated operations; and
- were not parties to a merger or transformative transaction during the analytical periods relied on.

[26] Includes nine natural gas companies and six water companies.

Q. Do you include AWK in your proxy group?

A. No. It is not appropriate to include AWK in the proxy group used to determine the authorized ROE for PAWC because of the circular logic that would occur. For example, in the current proceeding, the ROE for PAWC is being determined, which in turn contributes to the ROE of its parent company, AWK. PAWC is a significant subsidiary of AWK. For its regulated businesses, PAWC has the most customers among AWK subsidiaries, and accounts for 24.20 percent of AWK's operating revenues, the second only to New Jersey American Water.[27] If AWK were included in the proxy group, AWK would be used to determine its own subsidiary's ROE. Therefore, to avoid the circular logic, I have excluded AWK from my proxy group for PAWC.

Q. Does your proxy group include Essential Utilities ("WTRG")?

A. Yes. As seen in Schedule 3, WTRG meets both my operating income screening criterion and Pennsylvania's Bureau of Investigation & Enforcement's ("I&E's") preferred revenue screening criterion, which requires companies to generate at least 50.00 percent of total revenue from water operations.[28] As of 2024, WTRG generates 58.57 percent of revenue from water operations.[29]

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[27] American Water Works Company, Inc., 2024 SEC Form 10-K, at 4; New Jersey accounts for 24.50 percent of operating revenue, the highest share among all states where AWK operates.

[28] Essential Utilities Inc. 2024 SEC Form 10-K, at 118; Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 9.

[29] As of October 27, 2025, American Water Works Company, Inc. and Essential Utilities announced an intention to merge; however, the analyses presented in my Direct Testimony rely on data through September 30, 2025, which does not include the effects of this merger. Therefore, the proxy group currently includes Essential Utilities.

Q. Why did you consider natural gas distribution companies in the proxy group?

A. *Value Line* currently classifies only six companies as water utilities and there is limited analyst coverage for these companies. Therefore, the universe of water utilities is already small before a set of screening criteria are applied. Additionally, there is currently a trend towards consolidation in the utility industry, which reduces the number of available proxy companies.[30] Because there are a small number of companies that are available for inclusion in the proxy group, I also consider natural gas distribution companies that meet the screening criteria.

Q. Are natural gas distribution companies reasonably comparable to water utilities to be included in a proxy group used to estimate the cost of equity for a water utility?

A. Yes, it is reasonable to consider natural gas distribution companies for purposes of establishing a proxy group of companies that are reasonably comparable to PAWC. PAWC is a regulated utility distribution company, which is similar to other regulated utility distribution companies that provide natural gas service. The screening criteria I have specified requires that a company derive more than 70.00 percent of its operating income from regulated operations. Therefore, the natural gas distribution companies included in my proxy group generate a large portion of

[30] Chediak, Mark, et al. "Utility M&A Is So Hot Not Even Berkshire's Billions Won a Bid." Bloomberg.com, Bloomberg, 3 Jan. 2018, www.bloomberg.com/news/articles/2018-01-03/utility-m-a-is-so-hot-not-even-berkshire-s-billions-won-a-bid.

their operating income from regulated operations similar to PAWC and the water utilities included in the proxy group.

Recent consolidation in the utility industry demonstrates the similar nature of water and natural gas distribution utilities. Consolidation within the water utility industry is not limited to water-only utilities; there have also been acquisitions that have involved the merger of a natural gas utility with a water utility and an electric utility with a water utility. For example, in 2017, Northwest Natural Gas Company ("Northwest Natural") acquired Salmon Valley Water Company and Falls Water Company, two water utilities operating in the Pacific Northwest, and one of the reasons cited for the merger was the similarity in operating characteristics and risk profiles of the natural gas and water utilities. In an interview regarding the transaction, the CEO of Northwest Natural noted:

> While these transactions and the companies' continuing operations are not expected to have a material impact on NW Natural's financial results, we view these acquisitions as the first step in a broader strategy. The water utility sector has a risk profile and business model that is similar to our core gas utility. There are also substantial investment opportunities over the long term, as water infrastructure needs to be replaced and upgraded to serve growing communities with safe, clean drinking water.[31]

Similarly, in 2020, Essential completed the acquisition of PNG Companies, LLC, a natural gas utility operating in Pennsylvania, West Virginia, and Kentucky. In discussing the acquisition, Essential's Chairman and CEO Chris Franklin noted

[31] Northwest Natural Gas Company, Press Release, "NW Natural Expands into Regulated Water Utility Sector with Acquisitions in Oregon and Idaho," Dec. 21, 2017.

that "both gas and water utilities are underground utilities, and that the systems share a common burden of being old and in need of replacement." However, he said, "rates will not go up for 'a number of years,' and … any increase would require approval from the PUC."[32]

Q. Have other regulators considered the inclusion of other utility industry segments in the proxy group used to estimate the cost of equity for a water utility?

A. Yes. The Massachusetts Department of Public Utilities ("MDPU"), the Florida Public Service Commission ("FPUC") and the Illinois Commerce Commission ("ICC") have considered the results of a proxy group that includes natural gas companies when determining the authorized ROE for water utilities. For example:

- In Docket No. 17-90, the MDPU determined that the use of a natural gas utility proxy group was appropriate for the purpose of demonstrating the comparability of the investment risk of the proxy group to Aquarion Water Company.[33]

- In Docket No. 20180006-WS, the FPUC modified the methodology used to estimate the ROE for water and wastewater utilities in Florida to include a combined proxy group of natural gas and water utilities.[34] The FPUC has previously relied on a natural gas only proxy group to estimate the ROE for water and wastewater utilities;[35] however, to increase the size of the proxy group, the FPUC decided to rely on a combined proxy group. Specifically, the FPUC noted:

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[32] Margaret J. Krauss, "Aqua America Will Buy Peoples Gas For $4.3 Billion," 90.5 WESA (NPR), Jan. 16, 2020.

[33] Massachusetts Department of Public Utilities, Docket No. 17-90, Oct. 31, 2018, at 286-287.

[34] Florida Public Service Commission, Docket No. 20180006-WS, Order No. PSC-2018-0327-PAA-WS, June 26, 2018, at 7.

[35] Florida Public Service Commission, Docket No. 170006-WS, Order No. PSC-17-0249-PAA-WS, June 26, 2017, at 2.

> The leverage formula methodology shall be modified to include a combined proxy group of natural gas and WAW utilities as proxy companies in calculating the leverage formula. We find that the selected natural gas utilities and WAW utilities that derive at least 50 percent of their revenue from regulated rates. These utilities have market power and are influenced significantly by economic regulation. In Attachment 1, the returns calculated using the proxy group are adjusted to reflect the risks faced by Florida WAW utilities. The updated index consists of five natural gas companies and seven WAW companies that derive at least 50 percent of their total revenue from regulated operations. These companies have a median Standard and Poor's bond rating of "A."[36]

In Case No. 22-0210, for Illinois-American Water Company, the ICC agreed that a proxy group of water and public utility companies was a reasonable sample upon which to apply the various COE estimation models.[37]

Q. Have you compared financial risk metrics of the water utilities and natural gas utilities in your proxy group?

A. Yes. I review *Value Line* safety rankings,[38] *Value Line* timeliness rankings,[39] *Value Line* betas, and standard deviation of daily price returns data since 2020. As shown in Figure 4 below, these metrics demonstrate that the natural gas companies and water companies in my proxy group have similar risk characteristics.

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[36] Florida Public Service Commission, Docket No. 20180006-WS, Order No. PSC-2018-0327-PAA-WS, June 26, 2018, at 8.

[37] Illinois Commerce Commission, Docket No. 22-0210, Order, Dec. 15, 2022, at 102.

[38] *Value Line's* Safety ranking measures the risk associated with a stock, considering financial strength and volatility. The ranking is from 1 (highest) to 5 (lowest).

[39] *Value Line's* Timeliness ranking measures the forecasted relative market performance in the next 12 months. The ranking is from 1 (highest and most likely to outperform most stocks) to 5 (lowest and most likely to underperform most stock).

Figure 4: Water and Natural Gas Companies Comparison[40]

	Water	Natural Gas
Safety Ranking	2.00	1.83
Timeliness Ranking	3.60	3.80
Beta	0.80	0.75
Annualized Std. Dev.	31.00%	29.50%

Q. What is the composition of your proxy group?

A. The screening criteria discussed above resulted in a proxy group consisting of the companies in Figure 5.

Figure 5: Proxy Group

Company	Ticker
Atmos Energy Corporation	ATO
Chesapeake Utilities Corporation	CPK
NiSource Inc.	NI
Northwest Natural Gas Company	NWN
ONE Gas, Inc.	OGS
Southwest Gas Corporation	SWX
American States Water Company	AWR
California Water Service Group	CWT
Middlesex Water Company	MSEX
H20 America (SJW)	HTO
Essential Utilities, Inc.	WTRG

[40] Bloomberg Professional; *Value Line*, July 4, 2025 and Aug. 22, 2025.

Q. Is there sufficient analyst coverage of the water and natural gas proxy group companies?

A. While there is limited analyst coverage of the water utilities, there is more coverage of the natural gas utilities. As discussed in more detail later in my testimony, I rely on three sources for growth rates: *Value Line*, *S&P Capital IQ*, and *Zacks Investment Research* ("*Zacks")*. An individual analyst prepares each of the *Value Line* reports for all companies. *S&P Capital IQ* reports the number of estimates that contribute to their projected growth rates. As shown in Figure 6**.** below, the only water utility proxy company that has multiple analysts contributing to the forecast is Essential Utilities, whereas there are multiple analysts contributing estimates for the majority of the natural gas utilities in the proxy group. Further, in many cases, the growth rate reported by *Zacks* is the same growth rate as the *S&P Capital IQ* estimate. In those cases, so as not to overweight the projections of an analyst, I do not include the duplicate estimate reported by *Zacks* in my analysis. Therefore, as shown in Schedule 4 of Exhibit No. 13-A, the number of growth rate estimates relied upon from *Zacks* that are independent from the *S&P Capital IQ* growth rates is limited.

Figure 6: Number of Analysts Contributing to S&P Capital IQ EPS Growth Projections[41]

Company	Ticker	Number of Analysts
Atmos Energy Corporation	ATO	2
Chesapeake Utilities Corporation	CPK	1

[41] Source: S&P Capital IQ. It is important to note that the only water company in the proxy group that is covered by more than one analyst is Essential Utilities, Inc., which announced a merger with American Water Works Company, Inc. on October 27, 2025.

NiSource Inc.	NI	3
Northwest Natural Holding Company	NWN	2
ONE Gas, Inc.	OGS	2
Southwest Gas Holdings, Inc.	SWX	3
American States Water Company	AWR	1
California Water Service Group	CWT	1
Middlesex Water Company	MSEX	1
H2O America	HTO	1
Essential Utilities, Inc.	WTRG	2

VII. COST OF EQUITY ESTIMATION

Q. Please briefly discuss the ROE in the context of the regulated rate of return ("ROR").

A. The overall ROR for a regulated utility is based on its weighted average cost of capital, in which the costs of the individual sources of capital are weighted by their respective book values. While the costs of debt and preferred stock can be directly observed, the cost of equity is market-based and, therefore, must be estimated based on observable market data.

Q. How is the required ROE determined?

A. The required ROE is estimated by using multiple analytical techniques that rely on market-based data to quantify investor expectations regarding required equity returns, adjusted for certain incremental costs and risks. Quantitative models produce a range of reasonable results from which the market-required ROE is selected. That selection must be based on a comprehensive review of relevant data and information and does not necessarily lend itself to a strict mathematical solution. The key consideration in determining the cost of equity is to ensure that

the methodologies employed reasonably reflect investors' views of the financial markets in general and of the subject company (in the context of the proxy group) in particular.

Q. What methods did you use to determine PAWC's cost of equity?

A. I consider the results of the Constant Growth DCF model, the CAPM, and the ECAPM. As discussed in more detail below, a reasonable ROE estimate appropriately considers alternative methodologies and the reasonableness of their individual and collective results.

A. Importance of Multiple Analytical Approaches

Q. Why is it important to use more than one analytical approach?

A. Because the cost of equity is not directly observable, it must be estimated based on both quantitative and qualitative information. When faced with the task of estimating the cost of equity, analysts and investors are inclined to gather and evaluate as much relevant data as reasonably can be analyzed. Several models have been developed to estimate the cost of equity, and I use multiple approaches to estimate the cost of equity. As a practical matter, however, all of the models available for estimating the cost of equity are subject to limiting assumptions or other methodological constraints. Consequently, many well-regarded finance texts recommend using multiple approaches when estimating the cost of

equity. For example, Copeland, Koller, and Murrin[42] suggest using the CAPM and Arbitrage Pricing Theory model.

Q. Has the Commission made similar findings regarding the reliance on multiple models?

A. Yes, the Commission has recognized the benefits of using multiple models in two recent proceedings. In its 2024 decision in PAWC's most recent rate proceeding, the Commission rejected I&E's recommendation to ignore the CAPM results and gave equal weight to I&E's DCF and CAPM results in determining an appropriate ROE for the Company. In doing so, the Commission concurred with the Administrative Law Judge's conclusion that the Company had "convincingly argued" that higher inflation, higher interest rates and capital costs exist and are likely to continue.[43]

In a 2012 decision for PPL Electric Utilities, while noting that the Commission has traditionally relied primarily on the DCF method to estimate the cost of equity for regulated utilities, the Commission recognized that market conditions were causing the DCF model to produce results that were much lower than other models such as the CAPM and Risk Premium. The Commission's Order explained:

> Sole reliance on one methodology without checking the validity of the results of that methodology with other cost of equity analyses does not always lend itself to responsible ratemaking. We conclude that methodologies other than the DCF can be used as a check

[42] Tom Copeland, Tim Koller and Jack Murrin, Valuation: Measuring and Managing the Value of Companies, 3d ed. (New York: McKinsey & Company, Inc., 2000), at 214.

[43] Pennsylvania Public Utility Commission, Pennsylvania-American Water Company, R-2023-3043189 and R-2023-3043190, July 11, 2024, at 194.

> upon the reasonableness of the DCF derived equity return calculation.[44]

The Commission ultimately concluded:

> As such, where evidence based on the CAPM and RP methods suggest that the DCF-only results may understate the utility's current cost of equity capital, we will give consideration to those other methods, to some degree, in determining the appropriate range of reasonableness for our equity return determination.[45]

Q. Are you aware of any other regulatory commissions that have recognized the importance of considering the results of multiple models?

A. Yes, several regulatory commissions consider the results of multiple ROE estimation methodologies such as the DCF, CAPM, and ECAPM in determining the authorized ROE, including the Minnesota Public Utilities Commission,[46] the Michigan PSC,[47] the Iowa Utilities Board ("IUB"),[48] the Washington Utilities and Transportation Commission ("Washington UTC"),[49] and the New Jersey Board of Public Utilities ("NJBPU").[50] For example, the Washington UTC has repeatedly emphasized that it "places value on each of the methodologies used to calculate

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44 Pennsylvania Public Utility Commission, PPL Electric Utilities, R-2012-2290597, meeting held Dec. 5, 2012, at 80.

45 *Id.*, at 81.

46 Docket No. G011/GR-17-563, Findings of Fact, Conclusions and Order, Dec. 26, 2018, at 27; Docket No. E015/GR-16-664, Findings of Fact, Conclusions and Order, Mar. 12, 2018, at 60-61.

47 Michigan Public Service Commission Order, DTE Gas Company, Case No. U-18999, Sept. 13, 2018, at 45-47.

48 IUB, Iowa-American Water Company, RPU-2016-0002, Final Decision and Order issued Feb. 27, 2017, at 35.

49 *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-130043, Order 05, n.89 (Dec. 4, 2013); *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-100749, Order 06, ¶ 91 (Mar. 25, 2011).

50 NJBPU Docket No. ER12111052, OAL Docket No. PUC16310-12, Order Adopting Initial Decision with Modifications and Clarifications, Mar. 18, 2015, at 71.

the cost of equity and does not find it appropriate to select a single method as being the most accurate or instructive."[51] The Washington UTC has also explained that "[f]inancial circumstances are constantly shifting and changing, and we welcome a robust and diverse record of evidence based on a variety of analytics and cost of capital methodologies."[52]

Additionally, in its recent order for DTE Gas Company ("DTE Gas") in Case No. U-18999, the Michigan PSC considered the results of each of the models presented by the ROE witnesses, which included the DCF, CAPM, and ECAPM in the determination of the authorized ROE.[53] The Commission also considered authorized ROEs in other states, increased volatility in capital markets and the company-specific business risks of DTE Gas.

B. Constant Growth DCF Model

Q. Please describe the DCF approach.

A. The DCF approach is based on the theory that a stock's current price represents the present value of all expected future cash flows. In its most general form, the DCF model is expressed as follows:

$$P_0 = \frac{D_1}{(1+k)} + \frac{D_2}{(1+k)^2} + \cdots + \frac{D_\infty}{(1+k)^\infty} \qquad [1]$$

[51] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-130043, Order 05, n.89 (Dec. 4, 2013).

[52] *Wash. Utils. & Transp. Comm'n v. PacifiCorp*, Docket UE-100749, Order 06, ¶ 91 (Mar. 25, 2011).

[53] Michigan Public Service Commission Order, DTE Gas Company, Case No. U-18999, Sept. 13, 2018, at 45-47.

Where P_0 represents the current stock price, $D_1 \ldots D_\infty$ are all expected future dividends, and k is the discount rate, or required ROE. Equation [1] is a standard present value calculation that can be simplified and rearranged into the following form:

$$k = \frac{D_0(1+g)}{P_0} + g \qquad [2]$$

Equation [2] is often referred to as the Constant Growth DCF model in which the first term is the expected dividend yield and the second term is the expected long-term growth rate.

Q. What assumptions are required for the Constant Growth DCF model?

A. The Constant Growth DCF model requires the following four assumptions: (1) a constant growth rate for earnings and dividends; (2) a stable dividend payout ratio; (3) a constant price-to-earnings ratio; and (4) a discount rate greater than the expected growth rate. To the extent that any of these assumptions are not objectively valid, considered judgment and/or specific adjustments should be applied to the results.

Q. What market data did you use to calculate the dividend yield in your Constant Growth DCF model?

A. The dividend yield in my Constant Growth DCF model is based on the proxy companies' current annual dividend and average closing stock prices over the 30-, 90-, and 180-trading days as of September 30, 2025.

Q. Why do you use three averaging periods for stock prices?

A. I use an average of recent trading days to calculate the term P_0 in the DCF model to reflect current market data, while also ensuring that the result of the model is not skewed by anomalous events that may affect stock prices on any given trading day.

Q. Do you make any adjustments to the dividend yield to account for periodic growth in dividends?

A. Yes. Since utility companies tend to increase their quarterly dividends at different times throughout the year, it is reasonable to assume that dividend increases will be evenly distributed over calendar quarters. Given that assumption, it is reasonable to apply one-half of the expected annual dividend growth rate for purposes of calculating the expected dividend yield component of the DCF model. This adjustment ensures that the expected first-year dividend yield is, on average, representative of the coming 12-month period, and does not overstate the aggregated dividends to be paid during that time.

Q. Why is it important to select appropriate measures of long-term growth in applying the DCF model?

A. In its Constant Growth form, the DCF model (i.e., Equation [2]) assumes a single long-term growth rate in perpetuity. One must assume that the dividend payout ratio remains constant and that earnings per share, dividends per share, and book value per share all grow at the same constant rate in order to reduce the long-term growth rate to a single measure. Over the long run, however, dividend growth can

only be sustained by earnings growth. For example, earnings growth rates tend to be least influenced by capital allocation decisions that companies may make in response to near-term changes in the business environment. Since such decisions may directly affect near-term dividend payout ratios, estimates of earnings growth are more indicative of long-term investor expectations than are dividend or book value growth estimates.

Q. What sources of long-term growth rates did you rely on in your Constant Growth DCF model?

A. My Constant Growth DCF model incorporates the following sources of long-term earnings growth rates: (1) *Zacks Investment Research* ("*Zacks*"); (2) *S&P Capital IQ Pro*; and (3) *Value Line*.

Q. Why do you believe that projected earnings growth rates are the appropriate growth rates in the DCF model?

A. Earnings are the fundamental driver of a company's ability to pay dividends; therefore, projected EPS growth is the appropriate measure of a company's long-term growth. In contrast, changes in a company's dividend payments are based on management decisions related to cash management and other factors. For example, a company may decide to retain earnings rather than pay out a portion of those earnings to shareholders through dividends. Therefore, dividend growth rates are less likely than earnings growth rates to reflect accurately investor perceptions of a company's growth prospects.

Q. How did you calculate the range of results for the Constant Growth DCF model?

A. I calculate a low-end result for my DCF model using the minimum growth rate of the three sources (i.e., the lowest of the *Zacks*, *S&P Capital IQ Pro*, and *Value Line* projected earnings growth rates) for each of the proxy group companies. I use a similar approach to calculate a high-end result, using the maximum growth rate of the three sources for each proxy group company. Lastly, I calculate the mean results using the average growth rate from all three sources for each proxy group company.

Q. Is your DCF approach generally consistent with I&E's past methods?

A. Yes. In PAWC's prior rate case, I&E used a Constant Growth DCF. I&E's growth rates were based on the average of five-year analyst forecasted earnings from *Yahoo! Finance*, *Zacks*, and *Value Line,* which is consistent with the assumption used in my DCF analysis except that *Yahoo! Finance* no longer reports consensus projected three- to five-year earnings growth rates. I rely on consensus three- to five-year earnings growth rates reported by *S&P Capital IQ Pro* in my DCF.

I&E's dividend yield assumption was based on the average of the spot dividend yield and a 52-week average dividend yield. I&E's recommended ROE was based on the average of the individual proxy group company cost of equity estimates

using the DCF model.[54] Additionally, as discussed above, I rely on expected dividend yields.

Q. Please summarize the results of your Constant Growth DCF analyses.

A. The results of my Constant Growth DCF analyses are presented in Schedule 4 of Exhibit No. 13-A, and Figure 7 summarizes the results.

Figure 7: Constant Growth DCF Results

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

Q. Did you perform a sensitivity analysis using an alternative dividend yield calculation?

A. Yes. Although I do not endorse this methodology, I perform a DCF analysis that is generally consistent with the methodology used by I&E in the Company's last rate proceeding.[55] In that proceeding, I&E relied on the same analyst earnings growth rates that I relied upon. However, as noted previously, since *Yahoo! Finance* no longer reports a long-term growth rate, I have substituted S&P *Capital IQ* growth rates to maintain three sources. In this scenario, I rely on I&E's assumptions as used in the last proceeding: a water utility proxy group including

[54] Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 29 and 30; I&E Exhibit No. 2, Schedules 4-6.

[55] Pennsylvania Public Utility Commission, Docket Nos. 2023-3043189 & R-2023-304190, Direct Testimony of D.C. Patel, Feb. 1, 2024, at 29; I&E Exhibit No. 2, Schedule 4.

AWK, projected dividends, spot prices and the 52-week low price, and 52-week high price as reported by Value Line to calculate dividend yields. The result from this scenario is a cost of equity estimate of 9.59 percent as shown in Schedule 5 of Exhibit No. 13-A. While this result is slightly below the low end of my DCF results, reflecting the lowest growth rates for the proxy group companies used in my analysis, it is higher than PAWC's current authorized ROE.[56]

C. CAPM and ECAPM Analyses

Q. Please briefly describe the Capital Asset Pricing Model ("CAPM").

A. The CAPM is a risk premium approach that estimates the cost of equity for a given security as a function of a risk-free return plus a risk premium to compensate investors for the non-diversifiable or "systematic" risk of that security. Systematic risk is the risk inherent in the entire market or market segment. This form of risk cannot be diversified away using a portfolio of assets. Non-systematic risk is the risk of a specific company that can be mitigated through portfolio diversification.

The CAPM is defined by four components, each of which must theoretically be a forward-looking estimate:

$$K_e = r_f + \beta(r_m - r_f) \qquad [3]$$

Where:

K_e = the required market COE;

[56] While the data as of September 30, 2025 does not likely include any effects of the merger of AWK and WTRG that was announced on October 27, 2025, removing these two companies from the proxy group, the DCF result would be 9.92 percent.

β = Beta coefficient of an individual security;

r_f = the risk-free ROR; and

r_m = the required return on the market.

In this specification, the term (r_m – r_f) represents the Market Risk Premium. According to the theory underlying the CAPM, since unsystematic risk can be diversified away, investors should only be concerned with systematic risk. Systematic risk is measured by Beta. Beta is a measure of the volatility of a security as compared to the market as a whole. Beta is defined as:

$$\beta = \frac{Covariance(r_e, r_m)}{Variance(r_m)} \qquad [4]$$

Variance (r_m) of the market return is a measure of the uncertainty of the general market. The covariance (r_e, r_m) represents the covariance between the return on a specific security and the general market, which reflects the extent to which the return on that security will respond to a given change in the general market return. Thus, beta represents the risk of the security relative to the general market.

Q. What risk-free rate did you use in your CAPM analysis?

A. I rely on three sources for my estimate of the risk-free rate: (1) the current 30-day average yield on 30-year U.S. Treasury bonds, which is 4.79 percent;[57] (2) the average projected 30-year U.S. Treasury bond yield for the first quarter of 2026 through the first quarter of 2027, which is 4.62 percent;[58] and (3) the average

[57] *Bloomberg Professional*, as of Sept. 30, 2025.

[58] *Blue Chip Financial Forecasts*, Vol. 44, No. 10, Oct. 1, 2025, at 2.

projected 30-year U.S. Treasury bond yield for 2027 through 2031, which is 4.40 percent.[59]

Q. What Beta coefficients did you use in your CAPM analysis?

A. As shown in Schedule 6 of Exhibit No. 13-A, I use the average beta coefficients for the proxy group companies as reported by *Value Line*. The beta coefficients reported by *Value Line* are calculated based on five years of weekly returns relative to the New York Stock Exchange Composite Index. Additionally, as shown on Schedule 8 of Exhibit No. 13-A, I also consider an additional CAPM analysis that relies on the long-term average beta coefficient reported by *Value Line* for the companies in my proxy group from 2013 through 2024.

Q. How did you estimate the Market Risk Premium in the CAPM?

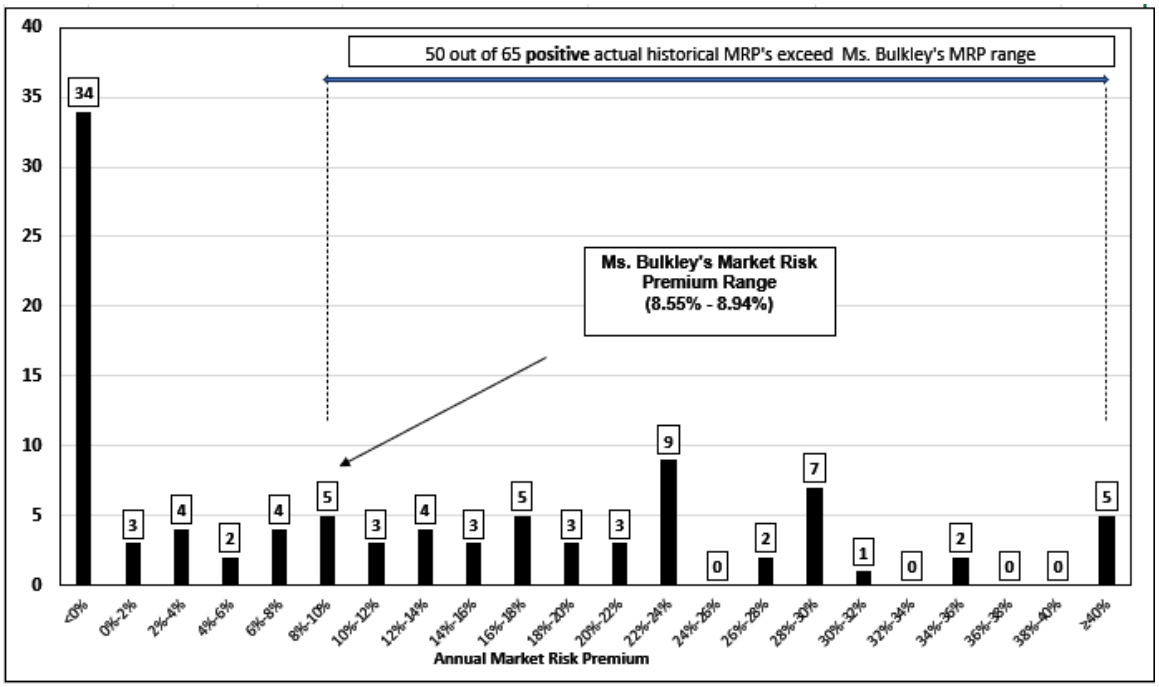
A. I estimate the Market Risk Premium as the difference between the implied expected equity market return and the risk-free rate. As shown in Schedule 9 of Exhibit No. 13-A, the expected return on the S&P 500 Index is calculated using the Constant Growth DCF model discussed earlier in my testimony for the companies in the S&P 500 Index. The Market Risk Premia used in my CAPM are in the range of 8.55 percent to 8.94 percent as seen in Schedule 6 of Exhibit No. 13-A.

[59] *Blue Chip Financial Forecasts*, Vol. 44, No. 6, June 2, 2025, at 14.

Q. How does the current expected market risk premia compare to observed historical market risk premia?

A. As shown in Figure 8 below, the vast majority of positive historical MRP observations (50 out of 65) are at or above the MRP range of 8.55 percent to 8.94 percent.

Figure 8: Realized U.S. Market Risk Premia (1926-2024)[60]



Q. Did you consider another form of the CAPM in your analysis?

A. Yes. I have also considered the results of an ECAPM in estimating the cost of equity for PAWC.[61] The ECAPM calculates the product of the adjusted beta coefficient and the market risk premium and applies a weight of 75.00 percent to

[60] Depicts total annual returns on large company stocks, as reported in the 2022 Duff & Phelps SBBI Yearbook. Years 2023 and 2024 were derived using *S&P Capital IQ* data.

[61] *See, e.g.*, Roger A. Morin, New Regulatory Finance, Public Utilities Reports, Inc., 2006, at 189.

that result. The model then applies a 25.00 percent weight to the market risk premium without any effect from the beta coefficient. The results of the two calculations are summed, along with the risk-free rate, to produce the ECAPM result, as noted in Equation [5] below:

$$k_e = r_f + 0.75\beta(r_m - r_f) + 0.25(r_m - r_f) \quad [5]$$

Where:

k_e = the required market-based cost of equity;
β = adjusted Beta coefficient of an individual security;
r_f = the risk-free rate of return; and
r_m = the required return on the market as a whole

The empirical form of the CAPM addresses the tendency of the "traditional" CAPM to underestimate the cost of equity for companies with low beta coefficients such as regulated utilities. In that regard, the ECAPM is not redundant to the use of adjusted betas in the traditional CAPM; rather, it recognizes the results of academic research indicating that the risk-return relationship is different (in essence, flatter) than estimated by the CAPM, and that the CAPM underestimates the "alpha," or the constant return term.[62]

Consistent with my CAPM, my application of the ECAPM uses the same three yields on the 30-year Treasury bonds as the risk-free rate, forward-looking market risk premium estimate, and beta coefficients.

[62] *Id*. at 191.

Q. What are the results of your CAPM and ECAPM analysis?

A. The results of my CAPM and ECAPM analyses are presented in Schedule 6 of Exhibit No. 13-A, and Figure 9 below summarizes my results.

Figure 9: Mean CAPM Results

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg. *Value Line* Beta	11.24%	11.20%	11.15%
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Q. Do you perform a sensitivity analysis using an alternative risk-free rate and market return calculation?

A. Yes. Although I support using a DCF-based market return with the 30-year Treasury yield, I acknowledge that in PAWC's prior case, the Commission relied on I&E's CAPM, including I&E's risk-free rate and market return.[63] I&E relied on the 10-year Treasury bond yield, and calculated the market return by averaging the average historical S&P 500 market return with *Value Line's Summary & Index* derived market return. Although I do not endorse this method, I perform CAPM and ECAPM analyses using a water utility proxy group including AWK, the yield on the 10-year Treasury bond as the risk-free rate and I&E's alternative market

[63] *Id.*

return as shown in Schedule 10 of Exhibit No. 13-A. These assumptions result in a cost of equity estimate of 10.09 percent for the CAPM.[64]

D. Commission ROE Methodology in the Company's Last Rate Proceeding

Q. Please describe the Commission's approach to determining the authorized ROE in the Company's last rate proceeding.

A. The Commission determined the Company's authorized return of 9.45 percent by averaging I&E's DCF (8.44 percent) and CAPM (10.44 percent) results.[65]

Q. Have you estimated the return that would be derived using the Commission's approach of averaging the results of the DCF and CAPM analyses to estimate the cost of equity?

A. Yes. As noted above, although I do not support I&E's methodology for calculating the DCF and CAPM, I developed alternative versions of the DCF and CAPM analyses using the methodology relied on by I&E in the Company's last rate proceeding. This resulted in a DCF result of 9.59 percent and a CAPM result of 10.09 percent. As shown in Figure 10, averaging the results of the alternative DCF and CAPM analyses produces a cost of equity of 9.84 percent.[66] Therefore,

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[64] Removing AWK and WTRG from the proxy group used for this analysis in recognition of the merger announcement on October 27, 2025, the CAPM result using this methodology would be 9.90 percent.

[65] Pennsylvania Public Utility Commission, Opinion and Order, Pennsylvania-American Water Company, Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater), July 11, 2024, at 194.

[66] Removing AWK and WTRG from the proxy group used for this analysis in recognition of the merger announcement on October 27, 2025, would result in a weighted ROE (equally weighting the DCF and CAPM performed using the I&E methodology) of 9.91 percent.

applying the Commission's approach for determining the cost of equity in the Company's last rate proceeding produces an ROE of 9.84 percent, which is significantly greater than the Company's currently approved return of 9.45 percent. Thus, it is reasonable to conclude that the cost of equity has increased since the Company's last rate proceeding.

Figure 10: ROE using the Commission's Methodology in the Company's Last Rate Proceeding

I&E DCF	9.59%
I&E CAPM	10.09%
Average	**9.84%**

VIII. BUSINESS RISKS AND MANAGEMENT PERFORMANCE

Q. Do the DCF, CAPM, and ECAPM results for the proxy group, taken alone, provide an appropriate estimate of the cost of equity for PAWC?

A. No. These results provide only a range of the appropriate estimate of PAWC's cost of equity. Several additional factors must be considered when determining where the Company's cost of equity falls within the range of results. These factors, discussed below, should be considered with respect to their overall effect on PAWC's risk profile relative to the proxy group.

Q. What additional considerations apply to PAWC?

A. There are several factors: the Company's substantial capital expenditure program, regulatory risk, flotation costs, revenue stabilization mechanisms, and, related, its anticipated investments to ensure its water and wastewater systems comply with state and federal water standards. These factors, discussed below, should be considered with respect to their overall effect on PAWC's risk profile relative to the

proxy group. Additionally, consistent with Section 523 of the Pennsylvania Code and the Commission's Policy Statement on Small Nonviable Water and Wastewater Systems at 52 Pa. Code § 69.711, the Company's superior management should also be considered in the determination of the ROE.

Q. How do you account for these additional factors in your assessment?

A. Although there are several positive aspects of Pennsylvania regulation that render PAWC somewhat less risky than the proxy group as a whole, the Company is not without unique risks as compared to the proxy group that suggest that the ROE should be within the range established by the average to the high end of the range of returns estimated for the proxy group companies. Furthermore, the Company's excellent management performance supports an ROE at the midpoint of the range of returns estimated for the proxy group companies.

A. Capital Expenditures

Q. How is PAWC's risk profile affected by its substantial capital expenditure program?

A. PAWC projects that the Company will spend approximately $3.50 billion on capital investments for the period from 2026-2030, including significant investment to replace aging infrastructure necessary to meet the needs of its customers and to comply with various regulations.

From a credit perspective, the additional pressure on cash flows associated with high levels of capital expenditures exerts corresponding pressure on credit metrics and, therefore, credit ratings. An S&P report explains:

> [T]here is little doubt that the U.S. electric industry needs to make record capital expenditures to comply with the proposed carbon pollution rules over the next several years, while maintaining safety standards and grid stability. We believe the higher capital spending and subsequent rise in debt levels could strain these companies' financial measures, resulting in an almost consistent negative discretionary cash flow throughout this higher construction period. To meet the higher capital spending requirements, companies will require ongoing and steady access to the capital markets, necessitating that the industry maintains its high credit quality. We expect that utilities will continue to effectively manage their regulatory risk by using various creative means to recover their costs and to finance their necessary higher spending.[67]

While this S&P report refers to electric utilities, the same applies to water utilities.

In an August 2016 report, S&P explains the importance of regulatory support for large capital projects:

> When applicable, a jurisdiction's willingness to support large capital projects with cash during construction is an important aspect of our analysis. This is especially true when the project represents a major addition to rate base and entails long lead times and technological risks that make it susceptible to construction delays. Broad support for all capital spending is the most credit-sustaining. Support for only specific types of capital spending, such as specific environmental projects or system integrity plans, is less so, but still favorable for creditors. Allowance of a cash return on construction work-in-progress or similar ratemaking methods historically were extraordinary measures for use in unusual circumstances, but when construction costs are rising, cash flow support could be crucial to maintain credit quality through the spending program. Even more favorable are those jurisdictions that present an opportunity for a higher return on capital projects as an incentive to investors.[68]

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[67] S&P, Ratings Direct, "U.S. Regulated Electric Utilities' Annual Capital Spending is Poised to Eclipse $100 Billion," July 2014.

[68] S&P Global Ratings, "Assessing U.S. Investor-Owned Utility Regulatory Environments," Aug. 10, 2016, at 7.

Q. Does PAWC have a capital tracking mechanism to recover some of the costs associated with its capital expenditures plan between rate cases?

A. Yes. PAWC has a Water and Wastewater Distribution System Improvement Charge ("DSIC"), which allows PAWC to recover the costs associated with replacing and repairing aging water and wastewater infrastructure. The presence of these clauses is certainly a positive aspect of Pennsylvania regulation, but they have become quite commonplace in utility regulation. As shown in Schedule 12 of Exhibit No. 13-A, approximately 78.00 percent of the proxy group companies have infrastructure and capital recovery mechanisms that address significant capital expenditure requirements. Consequently, the presence of the DSIC, while a positive regulatory mechanism, does not reduce the Company's risk vis-à-vis that of the proxy group.

Q. Why is it important that PAWC's capital tracking mechanism recover these costs?

A. As noted previously, over the next five years, PAWC is proposing to invest $3.50 billion in infrastructure improvements. On an annual basis, PAWC's capital investment program is greater than its allowance for depreciation, which results in negative Free Cash Flow. Therefore, the Company will need to seek financing for its capital investments beyond any internally generated cash flow. Similar to the credit rating agencies, discussed previously, investors consider the stability and supportiveness of the regulatory environment in the assessment of overall risk of investment. The use of tracking mechanisms for the recovery of capital

investments has become a key component of the strategy to address regulatory lag that results from significant investments in supportive regulatory jurisdictions.[69]

Q. Has Pennsylvania been viewed as a supportive regulatory jurisdiction?

A. Yes. S&P conducts a ranking of regulatory jurisdictions, using a scale of nine steps ranging from a low of Below Average to Above Average, with each ranking having three notches, "3" being the low end of the ranking and "1" being the high end of the ranking. These rankings are assigned from an investor perspective and are intended to indicate the relative regulatory risk associated with the ownership of securities issued by the utilities in the jurisdiction. The evaluation is intended to assess the level and quality of earnings realized by the state utilities as a result of regulatory, legislative and court actions. Pennsylvania has been ranked Above Average 2 since 2019. S&P indicates that this ranking is based on a constructive regulatory climate, relying on forward test years, year, end rate base and reducing regulatory lag.[70]

Q. What is your conclusion regarding the regulatory environment in Pennsylvania as it relates to PAWC's capital investment plan?

A. The Company's capital plan demonstrates a need to access external capital for financing. Therefore, it is important that the constructive regulatory environment

[69] S&P Global Market Intelligence, RRA Regulatory Focus: Adjustment Mechanisms, Nov. 12, 2019, at 1.

[70] *S&P Capital IQ.*

that has been established by the Commission be maintained to ensure that the Company continues to be able to secure capital on favorable terms.

B. Regulatory Risk

Q. How does the regulatory environment affect investors' risk assessments?

A. The ratemaking process is premised on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility service, the subject utility must have the opportunity to recover the return of, and the market-required return on, invested capital. Regulatory commissions recognize that because utility operations are capital intensive, regulatory decisions should enable the utility to attract capital at reasonable terms, and doing so balances the long-term interests of investors and customers. To achieve this balance, the Company must be able to finance its operations assuming a reasonable opportunity to earn an appropriate return on invested capital to maintain an acceptable financial profile. In that respect, the regulatory environment is one of the most important factors considered in both debt and equity investors' risk assessments.

From the perspective of debt investors, the authorized return should enable the utility to generate the cash flow needed to meet its near-term financial obligations, make the capital investments needed to maintain and expand its systems, and maintain the necessary levels of liquidity to fund unexpected events. This financial liquidity must be derived not only from internally generated funds, but also by efficient access to capital markets. Moreover, because fixed income investors

have many investment alternatives, even within a given market sector, the utility's financial profile must be adequate on a relative basis to ensure its ability to attract capital under a variety of economic and financial market conditions.

Equity investors require that the authorized return be adequate to provide a risk-comparable return on the equity portion of the utility's capital investments. Because equity investors are the residual claimants on the utility's cash flows (which is to say that the equity return is subordinate to interest payments), they are particularly concerned with the strength of regulatory support and its effect on future cash flows.

Q. Do credit rating agencies consider regulatory risk in establishing a company's credit rating?

A. Yes. Both S&P and Moody's consider the overall regulatory framework in establishing credit ratings. Moody's establishes credit ratings based on four key factors: (1) business profile; (2) financial policy; (3) leverage and coverage; and (4) uplift for structural considerations. Within the business profile criteria, stability and predictability of regulatory environment and cost and investment recovery (sufficiency and timeliness) are each given a broad rating factor of 15.00 percent, while revenue risk is given a rating factor of 5.00 percent. Therefore, Moody's assigns regulatory risk a 35.00 percent weighting in the overall assessment of business and financial risk for regulated utilities.[71]

[71] Moody's Investors Service, Rating Methodology: Regulated Water Utilities, August 18, 2023, at 3.

S&P also identifies the regulatory framework as an important factor in credit ratings for regulated utilities, stating: "we assess regulatory advantage because the influence of the regulatory framework and regime is of critical importance. It defines the environment in which a utility operates and has a significant bearing on a utility's financial performance."[72] S&P identifies four specific factors that it uses to assess the credit implications of the regulatory jurisdictions of investor-owned regulated utilities: (1) regulatory stability; (2) tariff-setting procedures and design; (3) financial stability; and (4) regulatory independence and insulation.[73]

Q. Do equity analysts monitor regulatory risk?

A. Yes. For example, Morningstar notes that PAWC's prior rate case was "disappointing" and remarked that "regulatory risk remains elevated in Pennsylvania."[74] Bank of America Global Research analysts specifically note that regulatory risk for AWK can be an upside or downside, and further comments on regulatory risk for several other water utilities including assigning a 5.00 percent premium to American States Water Co.'s valuation due to constructive regulatory outlook.[75] Because analysts monitor regulatory risk, it is reasonable to conclude that investors consider the regulatory environment when making capital allocation decisions.

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72 Standard & Poor's Global Ratings, "Sector-Specific Corporate Methodology," April 4, 2024, at 147.

73 *Id*.

74 *Morningstar*, American Water Work Co Inc, August 1, 2024, at 1 and 6.

75 Bank of America, Global Research, "US & Utilities, Watt's the Number for US water utilities?", July 21, 2025.

Q. How does the regulatory environment in which a utility operates affect its access to and cost of capital?

A. The regulatory environment can significantly affect both the access to, and cost of capital in several ways. First, the proportion and cost of debt capital available to utility companies are influenced by the rating agencies' assessment of the regulatory environment. As noted by Moody's, "the characteristics and transparency of the concession(s) and regulations under which the utility operates, the track record of the regulatory regime in setting tariffs and applying regulations consistently are core aspects of the overall stability of a water utility's business profile."[76]

Q. Have you conducted any analysis of the risk associated with the regulatory framework in Pennsylvania relative to the jurisdictions in which the utility operating subsidiaries of the companies in your proxy group operate?

A. Yes. I have evaluated the regulatory framework in Pennsylvania on three factors that are important in terms of providing a regulated utility a reasonable opportunity to earn its authorized ROE: (1) test year convention (i.e., use of a forecast vs. historical test year); (2) the use of revenue decoupling mechanisms or other clauses that provide revenue stabilization; and (3) the prevalence of capital cost recovery between rate cases. The results of this regulatory risk assessment are shown in Schedule 12 of Exhibit No. 13-A and are summarized as follows:

1. Test Year Convention: PAWC is proposing to rely on a fully forecasted

[76] Moody's Investors Service, Rating Methodology: Regulated Water Utilities, August 18, 2023, at 9.

test year for the period ending June 30, 2027. Approximately 60.00 percent of the operating utilities of the proxy group companies provide service in jurisdictions that use a fully or partially forecast test year. Forecasted test years have been relied on for several years and produce cost estimates that are more reflective of future costs, which results in more accurate recovery of incurred costs and mitigates the regulatory lag associated with historical test years

2. Revenue Stabilization / Volumetric Risk: PAWC does not currently have protection against volumetric risk in Pennsylvania. However, approximately 56.00 percent of the operating companies held by the proxy group have some form of protection against volumetric risk through either decoupling, formula-based rates, and/or straight-fixed variable rate design that allow them to break the link between customer usage and revenues.

3. Capital Cost Recovery: PAWC has the DSIC surcharge that provides for recovery of a limited portion of the Company's capital investment costs. This is consistent with the proxy group, as 78.00 percent of the operating utilities of the proxy group companies have some form of capital cost recovery mechanism in place.

Q. What is the effect on PAWC of having relatively few timely cost recovery mechanisms?

A. The lack of timely cost recovery mechanisms can result in regulatory lag. Regulatory lag occurs when a regulated utility is not able to recover its just and reasonable costs of providing service to customers on a timely basis. Regulatory lag is reflected in a utility's financial performance through earnings attrition, which is the inability of the utility to earn its authorized ROE due to delays in the recovery

of allowable costs that have been incurred to provide regulated service to customers.

C. Flotation Costs

Q. What are flotation costs?

A. Flotation costs are the costs associated with the sale of new issues of common stock. These costs include out-of-pocket expenditures for preparation, filing, underwriting, and other issuance costs.

Q. Why is it important to consider flotation costs in the allowed ROE?

A. A regulated utility must have the opportunity to earn an ROE that is both competitive and compensatory to attract and retain new investors. To the extent that a company is denied the opportunity to recover prudently incurred flotation costs, actual returns will fall short of expected (or required) returns, thereby diluting equity share value.

Q. Are flotation costs part of the utility's invested costs or part of the utility's expenses?

A. Flotation costs are part of the invested costs of the utility, which are properly reflected on the balance sheet under "paid in capital." They are not current expenses, and, therefore, are not reflected on the income statement. Rather, like investments in rate base or the issuance costs of long-term debt, flotation costs are incurred over time. As a result, the great majority of a utility's flotation cost is incurred prior to the test year but remains part of the cost structure that exists during the test year and beyond, and as such, should be recognized for ratemaking

purposes. Therefore, it is irrelevant whether an issuance occurs during the test year or is planned for the test year because failure to allow recovery of past flotation costs may deny PAWC the opportunity to earn its required rate of return in the future.

Q. Please provide an example of why a flotation cost adjustment is necessary to compensate investors for the capital they have invested.

A. As shown in Schedule 13 of Exhibit No. 13-A, the offering price in AWK's 2023 stock issuance was $135.50 per share of common stock. After paying flotation costs associated with the equity issuance, which include fees paid to underwriters and attorneys, among others, AWK's net proceeds were only $133.41 per share invested. The net proceeds (i.e., $133.41 per share) can then be invested in plant used to serve its customers, which becomes part of rate base on which a return can be earned. Absent a flotation cost adjustment, the investor will thereafter earn a return on only the rate base funded by the proceeds from the $133.41 per share issued, even though their equity contribution was $135.50 per share of common stock. Therefore, making a small flotation cost adjustment in establishing the authorized ROE would provide the investor a reasonable opportunity to earn the authorized return, rather than the lower return that results when the authorized return is applied to an amount less than what the investor contributed.

Q. Is the need to consider flotation costs eliminated because PAWC is a wholly owned subsidiary of AWK?

A. No. Although PAWC is a wholly owned subsidiary of AWK, it is appropriate to consider flotation costs because wholly owned subsidiaries receive equity capital from their parent and provide returns on the capital that roll up to the parent, which is designated to attract and raise capital based upon the returns of those subsidiaries. To deny recovery of issuance costs associated with the capital that is invested in the subsidiaries ultimately penalizes the investors that fund the utility operations and could inhibit the utility's ability to obtain new equity capital at a reasonable cost. This is important for PAWC because, as I have previously discussed, the Company is planning significant capital expenditures in the near term.

Q. Is the need to consider flotation costs recognized by the academic and financial communities?

A. Yes. The need to reimburse shareholders for the lost returns associated with equity issuance costs is recognized by the academic and financial communities in the same spirit that investors are reimbursed for the costs of issuing debt. This treatment is consistent with the philosophy of a fair rate of return. According to Dr. Shannon Pratt:

> Flotation costs occur when new issues of stock or debt are sold to the public. The firm usually incurs several kinds of flotation or transaction costs, which reduce the actual proceeds received by the firm. Some of these are direct out-of-pocket outlays, such as fees paid to underwriters, legal expenses, and prospectus preparation costs. Because of this reduction in proceeds, the firm's required

> returns on these proceeds equate to a higher return to compensate for the additional costs. Flotation costs can be accounted for either by amortizing the cost, thus reducing the cash flow to discount, or by incorporating the cost into the cost of capital. Because flotation costs are not typically applied to operating cash flow, one must incorporate them into the cost of capital.[77]

Q. How did you calculate the flotation costs for PAWC?

A. My flotation cost calculation is based on the costs incurred by AWK in its most recent equity offering in February 2023. That flotation cost percentage is then applied to the DCF analysis to estimate impact of the flotation cost on the cost of equity. As shown in Schedule 13, based on the flotation costs incurred in the most recent AWK issuance, the impact on the cost of equity is approximately five basis points (i.e., 0.05 percent) based on the median results of the proxy group.

Q. Do your final cost of equity results include an adjustment for flotation cost recovery?

A. No. While the final cost of equity results do not incorporate an explicit adjustment for flotation costs, the estimated effect of flotation cost on the cost of equity is considered in identifying a recommended ROE within the range of cost of equity estimates from the various models.

[77] Shannon P. Pratt, *Cost of Capital Estimation and Applications*, Second Edition, at 220-221.

D. Risks Associated with Environmental and Water Quality Regulation

Q. Please provide an overview of the risks associated with water quantity, water quality and other environmental regulations applicable to PAWC's water supply facilities and operations.

A. Water supply utilities are subject to a complex array of regulations at the federal, state and river basin commission levels with respect to water quantity, water quality and other environmental aspects of their facilities and operations.

The testimony of Mr. Anthony Nokovich at PAWC Statement No. 4 provides a detailed description of the environmental and regulatory risks facing water and wastewater utilities. In addition to the requirement to make significant investments to extend facilities to accommodate applicants for service, there are multiple levels of authorization and regulation that apply to a public water system that wants to add a new source of supply or increase its withdrawals from existing sources. These factors add to the costs and lead time for obtaining new, or increasing existing, water sources to meet new demands that may arise in portions of the Company's system. These are additional risk factors that can directly affect PAWC's ability to furnish safe, adequate and reliable service, and increase the costs PAWC incurs to provide that service.

There are significant regulations that require the monitoring and treatment of water supplies to ensure the safety of and reliability of drinking water. Further, there is increased research and awareness of contaminants on an ongoing basis that, once identified, require investment to meet more stringent regulatory standards

related to new contaminants. While the Company intends to comply with all state and federal regulatory standards for safe and reliable drinking water, the upstream releases of chemicals that are then found in the Company's water supplies that must be remediated present an ongoing business risk.

Q. Provide an overview of the risks associated with environmental regulation with respect to PAWC's wastewater system operations.

A. As is the case with regard to drinking water system operations, the operation of wastewater collection and treatment systems face a range of environmental regulatory risks. These risks are discussed in detail in the testimony of Mr. Anthony Nokovich at PAWC Statement No. 4. Wastewater operations are also regulated at both the federal and state levels pursuant to numerous statutes and regulations. At the federal level, wastewater systems are regulated pursuant to the Clean Water Act and numerous regulations adopted by the Environmental Protection Agency ("EPA") under that law. At the state level, the Pennsylvania Clean Streams Law, Sewage Facilities Act, Solid Waste Management Act, Storage Tank and Spill Prevention Act and other laws administered by the DEP, coupled with the regulations adopted under those statutes, set standards and requirements for virtually every aspect of wastewater system operations. Similar to water regulation meeting regulatory compliance requirements, including evolving permitting requirements, and more stringent limits can be challenging and can result in significant increases in operating costs. Furthermore, wastewater systems face significant regulatory and environmental liability risks enforceable by governmental agencies through penalties and through citizen lawsuits.

Finally, combined sewer systems present further risks, particularly in periods of storms, during which times water flows can exceed the treatment system capacity, resulting in excess untreated water discharging through combined sewer outfalls. These systems can present increased risk as they often cannot be separated; however, the EPA seeks to reduce the number of these systems that operate.

Q. What is your conclusion with respect to the effect of the risk associated with environmental regulations and water quality regulations on PAWC's cost of equity?

A. PAWC has significant risk and uncertainty associated with environmental and water quality regulations, and the recovery of costs to comply with those regulations. It is clear that the financial community recognizes the additional risks to credit quality associated with the capital investment required to meet environmental and water quality regulations. As discussed in Section VI of my direct testimony; in order to establish a proxy group of sufficient size, the group is composed of water utilities and natural gas utilities. All of these factors, including the issues faced by electric and natural gas utilities in the proxy group, these environmental risk factors, and the magnitude of the capital program that the Company has planned to ensure compliance, support an ROE above the proxy group mean and median.

E. Management Performance and Recognition

Q. Please summarize the Public Utility Code as it pertains to consideration of performance factors in the utility's revenue requirement.

A. Section 523 of the Pennsylvania Public Utility Code states that the Commission consider "the efficiency, effectiveness and adequacy of service of each utility when determining just and reasonable rates under this title." Additionally, the Commission's Policy Statement on Small Nonviable Water and Wastewater Systems at 52 Pa. Code § 69.711 states that the Commission will consider acquisition incentives including "rate of return premiums," "acquisition adjustments," "deferral of acquisition improvement costs" and "plant improvement surcharges" to encourage the acquisition of troubled water and wastewater systems by viable utilities.

Q. What are the specific performance factors that are to be considered by the Commission?

A. As discussed in more detail in the testimony of Company Witness Mr. Justin Ladner (Statement No. 1), Sections 523 (a) and (b) address the factors considered in evaluating the performance of water and wastewater utilities. These provisions include 1) the efficiency, effectiveness and adequacy of service, 2) management effectiveness and operating efficiency, 3) action or inaction to encourage cost-effective conservation by customers of water, and 4) other relevant evidence that relates to efficiency, effectiveness and adequacy of service.

Q. Mr. Justin Ladner's testimony highlights recent Company activities that demonstrate exemplary management performance, including operating cost-saving measures and acquisitions and receiverships of small and troubled water and wastewater systems. How have you considered the management performance of PAWC in your recommendation?

A. Similar to other business risks, I have not made a specific adjustment for management performance; however, I consider it in setting the overall range and the recommendation of the appropriate ROE within that range.

IX. CAPITAL STRUCTURE AND COST OF DEBT

Q. Is the capital structure of the Company an important consideration in the determination of the appropriate ROE?

A. Yes. It is a fundamental tenet of finance that the greater the amount of financial risk borne by common shareholders, the greater the return required by shareholders in order to be compensated for the added financial risk imparted by the greater use of senior debt financing. In other words, assuming all else equal, the greater the debt ratio, the greater the risk to equity investors, and thus the greater the return required by equity investors. This is because the claim of equity holders on the cash flows of the Company is secondary to debt holders, meaning the greater the debt service requirement, the less cash flow is available for common equity holders.

In this proceeding, a proxy group of comparable companies is being used to determine the Company's ROE. The returns that are required by investors for the

proxy companies take into consideration the risk related to the capitalization of those companies. Thus, to the extent that the capital structure authorized for the Company was to deviate significantly from the range established by the proxy group used to determine the ROE, that risk difference must be reflected in the equity return.

Q. What is PAWC's proposed capital structure?

A. Because there is specific debt that has been identified for wastewater services, the capital structures for water and wastewater services were calculated separately. These are summarized in Figure 11 below.

Figure 11: Ratemaking Capital Structures for the Fully Projected Future Test Year ending June 30, 2027

Total Company[78]	
Common Equity	55.33%
Preferred Stock	0.01%
Long-Term Debt	44.66%
Water Services[79]	
Common Equity	56.31%
Preferred Stock	0.01%
Long-Term Debt	43.68%
Wastewater Services[80]	
Common Equity	51.52%
Preferred Stock	0.01%
Long-Term Debt	41.49%
WW Specific Debt	6.88%

78 *See* Exhibit No. 13-A, Schedule 15.
79 *Id.*, at Schedule 16.
80 *Id.*, at Schedule 17.

Q. How were the proposed capital structures calculated?

A. The capital structure for the total company was calculated first, including all debt issuances and all sources of capital. As shown in Schedule 15 of Exhibit No. 13-A, the total company projected permanent capital structure includes 44.66 percent long-term debt, 0.01 percent preferred stock and 55.33 percent common equity for the fully projected future test year ending June 30, 2027. The total company capital structure includes three issuances that can be specifically assigned to the wastewater services: Pennvest Exeter; Pennvest Kinzua Road; and Pennvest Butler. These issuances are shown on Schedule 18 of Exhibit No. 13-A. The capital structure for water (wastewater) service was calculated by removing the wastewater (water) specific debt instruments from the total long-term debt of the company and recalculating the ratios of the remaining capital stock.

Q. Do you conduct any analysis to determine if the requested equity ratio was reasonable?

A. Yes. I review the Company's proposed capital structure as compared with the actual capital structures of the operating utilities of the proxy group companies for the most recent three years.

Q. Why is it appropriate to consider the equity ratio for the proxy companies?

A. The determination of the ROE is based on the expected return for a proxy group of companies that are comparable in risk to PAWC. The equity ratio is a measure of the financial risk of the company, and the authorized ROE is the return to compensate investors for that risk. If the Commission is going to rely on the ROE

estimates for the proxy companies to establish the authorized ROE for PAWC, it is important that the financial risk of PAWC be similar to the financial risk of the proxy group. This is accomplished when the equity ratio of the subject company (in this case PAWC) is within the range established by the proxy group.

Q. What is the result of your analysis of the proxy group capital structures?

A. I calculated the mean proportions of common equity, long-term debt and preferred equity for the most recent year for each of the companies in the proxy group at the operating subsidiary level.[81] As shown in Schedule 14 of Exhibit No. 13-A, the mean common equity ratio for the proxy group at the operating subsidiary level for the past three years was 53.09 percent, within a range from 45.97 percent to 60.16 percent. PAWC's proposed water services equity ratio is consistent with the mean equity ratio and well within the range of equity ratios established by the proxy group. The wastewater services equity ratio is well below the mean equity ratio for the proxy companies.

Q. Are there other factors to be considered in setting the Company's capital structure?

A. Yes, there are other factors that should be considered in setting the Company's capital structure, namely the challenges that the credit rating agencies have highlighted as placing pressure on the credit metrics for utilities.

[81] Long-term debt includes the current portion of long-term debt, assuming that the current portion would be refinanced with debt at maturity.

For example, Moody's recently maintained its "stable" 2025 outlook for the regulated gas and electric utilities sector on the expectation of continued regulatory support, which includes supportive legislature, timely recovery of excess purchased power costs, and weather-related cost recovery. Moody's "stable" rating also considers its expectation for declining interest rates and inflation, as well as favorable natural gas prices. Moody's makes clear that constructive regulatory outcomes that promote timely cost recovery is the key factor in supporting utility credit quality.[82]

S&P continues to maintain a negative outlook for the utility industry, noting that downgrades have outpaced upgrades for the fifth consecutive year and the most common investor-owned utility credit rating is a "BBB+".[83] S&P expects the industry to have increased cash flow deficits as a result of significant capital spending.[84] Weak common equity issuance contributes pressure to the industry's financial health. The utility industry will need ongoing access to capital markets to fund the capital expenditures. Furthermore, S&P also notes that there is a significant increase physical risk due to climate change and elevated wildfire risk.

Fitch Ratings ("Fitch") has a "neutral" outlook for the utility industry noting that moderation in inflation and "subdued" commodity costs have eased pressures on customer bills. However, Fitch cautions that utility capital expenditures are

[82] Moody's Investors Service, Outlook. "Outlook Stable; regulatory support, economic factors offset financial pressure." November 7, 2024.
[83] S&P Global Ratings. Industry Credit Outlook 2025, "North American Regulated Utilities: Capex and climate change pressure credit quality." January 14, 2025.
[84] *Id.*

expected to grow at a “double-digit rate” and thus, rate case outcomes will be key to watch as regulators balance rate requests and customer bill pressures.[85]

The credit ratings agencies’ continued concerns over increased capital expenditures underscore the importance of maintaining adequate cash flow metrics for the Company in the context of this proceeding.

Q. Will the capital structure and ROE authorized in these proceedings affect the Company’s access to capital at reasonable rates?

A. Yes. The level of earnings authorized by the Commission directly affects the Company’s ability to fund its operations with internally generated funds. Both bond investors and rating agencies expect a significant portion of ongoing capital investments to be financed with internally generated funds. In addition, it is important to recognize that because a utility’s investment horizon is very long, investors require the assurance of a sufficiently high return to satisfy the long-term financing requirements of the assets placed into service. Those assurances, which often are measured by the relationship between internally generated cash flows and debt (or interest expense), depend quite heavily on the capital structure. As a consequence, both the ROE and capital structure are very important to debt and equity investors, particularly given the capital market conditions discussed previously.

[85] Fitch Ratings, “North American Utilities, Power & Gas Outlook 2025,” December 5, 2024, at 1.

Q. What is PAWC's proposed cost of long-term debt?

A. PAWC is proposing a long-term debt cost for water service of 4.71 percent for the fully projected future test year ending June 30, 2027, as shown on page 2 of Schedule 20 of Exhibit No. 13-A. The wastewater services debt is projected in two components. The wastewater specific issuances, shown on page 1 of Schedule 18 of Exhibit No. 13-A, have a projected debt cost of 2.20 percent for the fully projected future test year ending June 30, 2027. The remainder of the wastewater debt is projected to be financed at the total company rate of 4.71 percent, as seen on page 2 of Schedule 20 of Exhibit No. 13-A, for the fully projected future test year ending June 30, 2027.

Q. Do you believe PAWC's proposed cost of long-term debt is reasonable?

A. Yes, I do. I have reviewed the underlying calculations supporting the cost of long-term debt for PAWC, and I find them to be methodologically correct. I conclude that PAWC's proposed long-term debt costs for the fully projected future test year ending June 30, 2027, are reasonable and should be approved by the Commission.

X. CONCLUSIONS AND RECOMMENDATION

Q. What is your conclusion regarding a fair ROE for PAWC?

A. Figure 12 below provides a summary of my analytical results. Based on the various quantitative analyses discussed in my Direct Testimony and the qualitative analyses presented in my Direct Testimony, a reasonable range of ROE results for PAWC is from 10.25 percent to 11.25 percent. I am recommending that the

Commission set the Company's rate of return on common equity at 10.95 percent which is well within my range of COE results and comparable to my recommended ROE.

In addition, the recommended ROE takes into consideration the current conditions in capital markets including the expectation for rising interest rates, and increase in inflationary pressures, both of which increase the cost of capital. Finally, the recommendation takes into consideration the relative business and financial risk of PAWC as compared to the proxy group. This ROE would enable the company to attract capital at reasonable terms under a variety of economic and financial market conditions, while continuing to provide safe, reliable and affordable water and wastewater service to customers in Pennsylvania.

Figure 12: Summary of Analytical Results

Constant Growth DCF

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
DCF			
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

CAPM and ECAPM

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg.	11.24%	11.20%	11.15%

Value Line Beta			
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Q. Do your sensitivity analyses indicate that the cost of equity has increased for PAWC since the prior proceeding?

A. Yes. Using consistent methodologies as I&E from the previous proceeding, the resulting cost of equity estimates are 9.59 percent and 10.09 percent for the DCF and CAPM, respectively. Giving equal weight to these two results, as did the Commission in the prior proceeding,[86] yields an ROE of 9.84 percent. Although I do not support these methods, the results indicate that the cost of equity has increased since the prior proceeding and exceeds the Company's current authorized 9.45 percent ROE, despite being below my cost of equity estimates.

Q. What is your conclusion with respect to PAWC's proposed capital structure for water distribution service and wastewater service?

A. PAWC's proposed capital structure for the fully projected future test year ending June 30, 2027, summarized in Figure 13 for both water service and wastewater service, is reasonable compared to the mean and range established by the capital structures of the utility operating subsidiaries of the proxy group companies.

[86] Pennsylvania Public Utility Commission, Opinion and Order, Pennsylvania-American Water Company, Docket Nos. R-2023-3043189 (Water) and R-2023-3043190 (Wastewater), July 11, 2024, at 194.

Figure 13: Rate-Making Capital Structures for the Fully Projected Future Test Year ending June 30, 2027

Total Company[87]	
Common Equity	55.33%
Preferred Stock	0.01%
Long-Term Debt	44.66%
Water Services[88]	
Common Equity	56.31%
Preferred Stock	0.01%
Long-Term Debt	43.68%
Wastewater Services[89]	
Common Equity	51.52%
Preferred Stock	0.01%
Long-Term Debt	41.59%
WW Specific Debt	6.88%

Q. Does this conclude your Direct Testimony?

A. Yes.

[87] *See* Exhibit No. 13-A, Schedule 15.
[88] *Id.*, at Schedule 16.
[89] *Id.*, at Schedule 17.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)**
	:	**R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **Ann E. Bulkley**, hereby state that the facts set forth in the pre-marked Statement No. 13 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

Ann E. Bulkley

Brattle

Ann E. Bulkley

PRINCIPAL

Boston | 508.981.0866 | Ann.Bulkley@brattle.com

With more than 30 years of experience in the energy industry, Ms. Bulkley specializes in regulatory economics for the electric and natural gas and water utility sectors, including valuation of regulated and unregulated utility assets, cost of capital, and capital structure issues.

Ms. Bulkley has extensive state and federal regulatory experience, and she has provided expert testimony on the cost of capital in nearly 100 regulatory proceedings before 32 state regulatory commissions and the Federal Energy Regulatory Commission (FERC).

In addition to her regulatory experience, Ms. Bulkley has provided valuation and appraisal services for a variety of purposes, including the sale or acquisition of utility assets, regulated ratemaking, ad valorem tax disputes, and other litigation purposes. In addition, she has experience in the areas of contract and business unit valuation, strategic alliances, market restructuring, and regulatory and litigation support.

Ms. Bulkley is a Certified General Appraiser licensed in the Commonwealth of Massachusetts and the State of New Hampshire.

Prior to joining Brattle, Ms. Bulkley was a Senior Vice President at an economic consultancy and held senior positions at several other consulting firms.

AREAS OF EXPERTISE

- Regulatory Economics, Finance & Rates
- Regulatory Investigations & Enforcement
- Tax Controversy & Transfer Pricing
- Electricity Litigation & Regulatory Disputes
- M&A Litigation

EDUCATION

- **Boston University**
  MA in Economics
- **Simmons College**
  BA in Economics and Finance

PROFESSIONAL EXPERIENCE

- **The Brattle Group (2022–Present)**
  Principal
- **Concentric Energy Advisors, Inc. (2002–2021)**
  Senior Vice President
  Vice President
  Assistant Vice President
  Project Manager
- **Navigant Consulting, Inc. (1997–2002)**
  Project Manager
- **Reed Consulting Group (1995-1997)**
  Consultant- Project Manager
- **Cahners Publishing Company (1995)**
  Economist

SELECTED CONSULTING EXPERIENCE & EXPERT TESTIMONY

REGULATORY ANALYSIS AND RATEMAKING

Have provided a range of advisory services relating to regulatory policy analysis and many aspects of utility ratemaking, with specific services including:

- Cost of capital and return on equity testimony, cost of service and rate design analysis and testimony, development of ratemaking strategies
- Development of merchant function exit strategies

- Analysis and program development to address residual energy supply and/or provider of last resort obligations
- Stranded costs assessment and recovery
  Performance-based ratemaking analysis and design
- Many aspects of traditional utility ratemaking (e.g., rate design, rate base valuation)

COST OF CAPITAL

Have provided expert testimony on the cost of capital and capital structure in nearly 100 regulatory proceedings before state and federal regulatory commissions in the United States.

RATEMAKING

Have assisted several clients with analysis to support investor-owned and municipal utility clients in the preparation of rate cases. Sample engagements include:

- Assisted several investor-owned and municipal clients on cost allocation and rate design issues including the development of expert testimony supporting recommended rate alternatives.
- Worked with Canadian regulatory staff to establish filing requirements for a rate review of a newly regulated electric utility. Along with analyzing and evaluating rate application, attended hearings and conducted investigation of rate application for regulatory staff and prepared, supported, and defended recommendations for revenue requirements and rates for the company. Additionally, developed rates for gas utility for transportation program and ancillary services.

VALUATION

Have provided valuation services to utility clients, unregulated generators, and private equity clients for a variety of purposes, including ratemaking, fair value, ad valorem tax, litigation and damages, and acquisition. Appraisal practices are consistent with the national standards established by the Uniform Standards of Professional Appraisal Practice.

Representative projects/clients have included:

- Prepared appraisals of electric utility transmission and distribution assets for ad valorem tax purposes.
- Prepared appraisals of hydroelectric generating facilities for ad valorem tax purposes.
- Conducted appraisals of fossil fuel generating facilities for ad valorem tax purposes.
- Conducted appraisals of generating assets for the purposes of unwinding sale-leaseback agreements.
- For a confidential utility client, prepared valuation of fossil and nuclear generation assets for financing purposes for regulated utility client.

- Conducted a strategic review of the acquisition of nuclear generation assets. Review included the evaluation of the operating costs of the facilities and the long-term liabilities associated with the assets including the decommissioning of the assets.
- Prepared a valuation of a portfolio of generation assets for a large energy utility to be used for strategic planning purposes. Valuation approach included an income approach, a real options analysis, and a risk analysis.
- Assisted clients in the restructuring of NUG contracts through the valuation of the underlying assets. Performed analysis to determine the option value of a plant in a competitively priced electricity market following the settlement of the NUG contract.
- Prepared market valuations of several purchase power contracts for large electric utilities in the sale of purchase power contracts. Assignment included an assessment of the regional power market, analysis of the underlying purchase power contracts, and a traditional discounted cash flow valuation approach, as well as a risk analysis. Analyzed bids from potential acquirers using income and risk analysis approached. Prepared an assessment of the credit issues and value at risk for the selling utility.
- Prepared appraisal of a portfolio of generating facilities for a large electric utility to be used for financing purposes.
- Conducted a valuation of regulated utility assets for the fair value rate base estimate used in electric rate proceedings in Indiana.
- Prepared an appraisal of a fleet of fossil generating assets for a large electric utility to establish the value of assets transferred from utility property.
- Conducted due diligence on an electric transmission and distribution system as part of a buy-side due diligence team.
- Provided analytical support and prepared testimony regarding the valuation of electric distribution system assets in five communities in a condemnation proceeding.
- Prepared feasibility reports analyzing the expected net benefits resulting from municipal ownership of investor-owned utility operations.
- Prepared independent analyses of proposal for the proposed government condemnation of the investor-owned utilities in Maine and the formation of a public power district.
- Valued purchase power agreements in the transfer of assets to a deregulated electric market.

STRATEGIC AND FINANCIAL ADVISORY SERVICES

Have assisted several clients across North America with analytically-based strategic planning, due diligence, and financial advisory services.

Representative projects include:

- Preparation of feasibility studies for bond issuances for municipal and district steam clients.
- Assisted in the development of a generation strategy for an electric utility. Analyzed various NERC regions to identify potential market entry points. Evaluated potential competitors and alliance partners. Assisted in the development of gas and electric price forecasts. Developed a framework for the implementation of a risk management program.
- Assisted clients in identifying potential joint venture opportunities and alliance partners. Contacted interviewed and evaluated potential alliance candidates based on company-established criteria for several LDCs and marketing companies. Worked with several LDCs and unregulated marketing companies to establish alliances to enter into the retail energy market. Prepared testimony in support of several merger cases and participated in the regulatory process to obtain approval for these mergers.
- Assisted clients in several buy-side due diligence efforts, providing regulatory insight and developing valuation recommendations for acquisitions of both electric and gas properties.

EXPERT TESTIMONY

Ms. Bulkley has provided expert testimony before the following regulatory commissions, courts and boards:

- **Arizona Corporation Commission**
- **Arkansas Public Service Commission**
- **California Public Utilities Commission**
- **Colorado Public Utilities Commission**
- **Connecticut Public Utilities Regulatory Authority**
- **Federal Energy Regulatory Commission**
- **Idaho Public Utilities Commission**
- **Illinois Commerce Commission**
- **Indiana Utility Regulatory Commission**
- **Iowa Utilities Board**
- **Kansas Corporation Commission**
- **Kentucky Public Service Commission**
- **Maine Public Utilities Commission**
- **Maryland Public Service Commission**

- Massachusetts Appellate Tax Board
- Massachusetts Department of Public Utilities
- Michigan Public Service Commission
- Michigan Tax Tribunal
- Minnesota Public Utilities Commission
- Missouri Public Service Commission
- Montana Public Service Commission
- Public Utilities Commission of Nevada
- New Hampshire - Board of Tax and Land Appeals
- New Hampshire Public Utilities Commission
- New Hampshire-Merrimack County Superior Court
- New Hampshire-Rockingham Superior Court
- New Jersey Board of Public Utilities
- New Mexico Public Regulation Commission
- New York State Department of Public Service
- North Dakota Public Service Commission
- Oklahoma Corporation Commission
- Oregon Public Service Commission
- Oregon Public Service Commission
- Pennsylvania Public Utility Commission
- South Dakota Public Utilities Commission
- Tennessee Public Utility Commission
- Texas Public Utility Commission
- Texas Railroad Commission
- Utah Public Service Commission
- Virginia State Corporation Commission
- Washington Utilities Transportation Commission
- West Virginia Public Service Commission

- **Wisconsin Public Service Commission**
- **Wyoming Public Service Commission**

CERTIFICATIONS/ACCREDITATIONS

Certified General Appraiser, licensed in the Commonwealth of Massachusetts and the states of Maryland and New Hampshire

COST OF EQUITY ANALYSES
SUMMARY OF RESULTS

Constant Growth DCF

	Minimum Growth Rate	Average Growth Rate	Maximum Growth Rate
DCF			
30-Day Avg. Stock Price	9.78%	10.39%	11.05%
90-Day Avg. Stock Price	9.83%	10.43%	11.10%
180-Day Avg. Stock Price	9.84%	10.45%	11.12%
Average	9.82%	10.42%	11.09%

CAPM and ECAPM

	30-Year Treasury Bond Yield		
	Current 30-Day Avg	Near-Term Projected	Longer-Term Projected
CAPM:			
Current *Value Line* Beta	11.40%	11.36%	11.31%
Long-term Avg. *Value Line* Beta	11.24%	11.20%	11.15%
ECAPM:			
Current *Value Line* Beta	11.88%	11.86%	11.82%
Long-term Avg. *Value Line* Beta	11.77%	11.74%	11.70%

Estimated ROE Based on 50% / 50% Weight to I&E's DCF and CAPM

	ROE	Weight	Weighted ROE
DCF	9.59%	50%	4.79%
CAPM	10.09%	50%	5.04%
		Estimated ROE	**9.84%**

Estimated ROE Based on 50% / 50% Weight to I&E's DCF and CAPM (excl. AWK and WTRG)

	ROE	Weight	Weighted ROE
DCF	9.92%	50%	4.96%
CAPM	9.90%	50%	4.95%
		Estimated ROE	**9.91%**

PROXY GROUP SCREENING DATA AND RESULTS

Company	Ticker	[1] Dividends	[2] S&P Credit Rating Between BBB- and AAA	[3] Positive Growth Rates from at least two sources (Value Line, S&P Capital IQ, and Zacks)	[4] % Regul. Oper. Income to Total Oper. Income > 70%	[5] Announced Merger
Atmos Energy Corporation	ATO	Yes	A-	Yes	100.00%	No
Chesapeake Utilities Corporation	CPK	Yes	BBB+	Yes	82.68%	No
NiSource Inc.	NI	Yes	BBB+	Yes	99.44%	No
Northwest Natural Gas Company	NWN	Yes	A-	Yes	99.75%	No
ONE Gas, Inc.	OGS	Yes	A-	Yes	100.00%	No
Southwest Gas Corporation	SWX	Yes	BBB-	Yes	86.42%	No
American States Water Company	AWR	No	A	Yes	84.42%	No
California Water Service Group	CWT	Yes	A+	Yes	96.41%	No
Middlesex Water Company	MSEX	Yes	A	Yes	92.59%	No
H20 America (SJW)	HTO	Yes	A-	Yes	98.75%	No
Essential Utilities, Inc.	WTRG	Yes	A-	Yes	98.80%	No

Notes:
[1] Bloomberg Professional
[2] Bloomberg Professional; FitchRatings for CPK
[3] Value Line, Zacks and S&P Capital IQ
[4] Form 10-K's for 2024, 2023, and 2022
[5] S&P Capital IQ Pro Financial News Releases

Essential Utilities (WTRG)
2024 Form 10-K p. 45, 47, 64, 110, 111;

$000s		Total	Regulated Water	Natural Gas	Other and Corporate Eliminations
Revenue	2024	$ 2,086,113	$ 1,221,880	$ 842,991	$ 21,242
	2023	$ 2,053,824	$ 1,153,376	$ 863,759	$ 36,689
	2022	$ 2,288,032	$ 1,082,972	$ 1,143,362	$ 61,698
Operating Income	2024	$ 757,668	$ 540,448	$ 209,790	$ 7,430
	2023	$ 692,097	$ 504,181	$ 178,029	$ 9,887
	2022	$ 661,187	$ 446,258	$ 211,250	$ 3,679

		Total	Regulated Water	Natural Gas	Other and Corporate Eliminations
Revenue (%)	2024	100.00%	58.57%	40.41%	1.02%
	2023	100.00%	56.16%	42.06%	1.79%
	2022	100.00%	47.33%	49.97%	2.70%
	Average	100.00%	54.02%	44.15%	1.83%
Operating Income (%)	2024	100.00%	71.33%	27.69%	0.98%
	2023	100.00%	72.85%	25.72%	1.43%
	2022	100.00%	67.49%	31.95%	0.56%
	Average	100.00%	70.56%	28.45%	0.99%

Revenue adjusted for lower gas costs [1]	2024	$ 2,146,445.00	$ 1,221,880.00	$ 903,323.00	$ 21,242.00
Revenue % adjusted for lower gas costs			56.93%	42.08%	0.99%

Notes:
[1] Essential Utilities 2024-SEC form 10-K, p. 47 indicates that Operating Revenues in 2024 were lower by $60,332,000 as a result of lower gas costs.

30-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$165.62	2.10%	2.18%	7.00%	7.22%	7.30%	7.17%	9.17%	9.35%	9.48%
Chesapeake Utilities Corporation	CPK	$2.74	$126.04	2.17%	2.26%	8.00%	8.30%	n/a	8.15%	10.26%	10.41%	10.56%
NiSource Inc.	NI	$1.12	$41.53	2.70%	2.81%	9.50%	8.44%	7.90%	8.61%	10.70%	11.43%	12.33%
Northwest Natural Gas Company	NWN	$1.96	$42.14	4.65%	4.79%	6.50%	5.75%	n/a	6.13%	10.54%	10.92%	11.30%
ONE Gas, Inc.	OGS	$2.68	$76.30	3.51%	3.61%	4.50%	5.94%	5.60%	5.35%	8.09%	8.95%	9.56%
Southwest Gas Corporation	SWX	$2.48	$78.30	3.17%	3.34%	10.00%	13.11%	10.40%	11.17%	13.33%	14.51%	16.49%
American States Water Company	AWR	$2.02	$73.36	2.75%	2.84%	7.00%	5.65%	n/a	6.32%	8.48%	9.16%	9.84%
California Water Service Group	CWT	$1.20	$46.18	2.60%	2.72%	9.50%	8.78%	n/a	9.14%	11.49%	11.85%	12.22%
Middlesex Water Company	MSEX	$1.36	$53.34	2.55%	2.63%	7.50%	5.86%	n/a	6.68%	8.48%	9.31%	10.15%
H20 America (SJW)	HTO	$1.68	$49.41	3.40%	3.50%	6.00%	5.19%	6.50%	5.90%	8.67%	9.40%	10.01%
Essential Utilities, Inc.	WTRG	$1.37	$38.53	3.56%	3.65%	6.00%	4.76%	5.20%	5.32%	8.41%	8.97%	9.66%
Mean										9.78%	10.39%	11.05%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 30-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

90-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$158.64	2.19%	2.27%	7.00%	7.22%	7.30%	7.17%	9.27%	9.45%	9.57%
Chesapeake Utilities Corporation	CPK	$2.74	$122.54	2.24%	2.33%	8.00%	8.30%	n/a	8.15%	10.33%	10.48%	10.63%
NiSource Inc.	NI	$1.12	$40.71	2.75%	2.87%	9.50%	8.44%	7.90%	8.61%	10.76%	11.48%	12.38%
Northwest Natural Gas Company	NWN	$1.96	$40.87	4.80%	4.94%	6.50%	5.75%	n/a	6.13%	10.68%	11.07%	11.45%
ONE Gas, Inc.	OGS	$2.68	$74.02	3.62%	3.72%	4.50%	5.94%	5.60%	5.35%	8.20%	9.06%	9.67%
Southwest Gas Corporation	SWX	$2.48	$76.00	3.26%	3.45%	10.00%	13.11%	10.40%	11.17%	13.43%	14.62%	16.59%
American States Water Company	AWR	$2.02	$75.11	2.68%	2.77%	7.00%	5.65%	n/a	6.32%	8.41%	9.09%	9.78%
California Water Service Group	CWT	$1.20	$45.96	2.61%	2.73%	9.50%	8.78%	n/a	9.14%	11.50%	11.87%	12.24%
Middlesex Water Company	MSEX	$1.36	$54.13	2.51%	2.60%	7.50%	5.86%	n/a	6.68%	8.44%	9.28%	10.11%
H20 America (SJW)	HTO	$1.68	$50.41	3.33%	3.43%	6.00%	5.19%	6.50%	5.90%	8.60%	9.33%	9.94%
Essential Utilities, Inc.	WTRG	$1.37	$37.84	3.62%	3.72%	6.00%	4.76%	5.20%	5.32%	8.47%	9.04%	9.73%
Mean										9.83%	10.43%	11.10%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 90-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

180-DAY CONSTANT GROWTH DCF

Company	Ticker	[1] Annualized Dividend	[2] Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Value Line Projected EPS Growth Rate	[6] S&P Capital IQ Projected EPS Growth Rate	[7] Zacks Projected EPS Growth Rate	[8] Average Projected EPS Growth Rate	[9] Cost of Equity: Minimum Growth Rate	[10] Cost of Equity: Mean Growth Rate	[11] Cost of Equity: Maximum Growth Rate
Atmos Energy Corporation	ATO	$3.48	$153.71	2.26%	2.35%	7.00%	7.22%	7.30%	7.17%	9.34%	9.52%	9.65%
Chesapeake Utilities Corporation	CPK	$2.74	$123.68	2.22%	2.31%	8.00%	8.30%	n/a	8.15%	10.30%	10.46%	10.61%
NiSource Inc.	NI	$1.12	$39.53	2.83%	2.96%	9.50%	8.44%	7.90%	8.61%	10.84%	11.57%	12.47%
Northwest Natural Gas Company	NWN	$1.96	$40.72	4.81%	4.96%	6.50%	5.75%	n/a	6.13%	10.70%	11.09%	11.47%
ONE Gas, Inc.	OGS	$2.68	$73.30	3.66%	3.75%	4.50%	5.94%	5.60%	5.35%	8.24%	9.10%	9.70%
Southwest Gas Corporation	SWX	$2.48	$74.00	3.35%	3.54%	10.00%	13.11%	10.40%	11.17%	13.52%	14.71%	16.68%
American States Water Company	AWR	$2.02	$75.45	2.67%	2.76%	7.00%	5.65%	n/a	6.32%	8.40%	9.08%	9.77%
California Water Service Group	CWT	$1.20	$46.12	2.60%	2.72%	9.50%	8.78%	n/a	9.14%	11.49%	11.86%	12.23%
Middlesex Water Company	MSEX	$1.36	$55.33	2.46%	2.54%	7.50%	5.86%	n/a	6.68%	8.39%	9.22%	10.05%
H20 America (SJW)	HTO	$1.68	$50.98	3.30%	3.39%	6.00%	5.19%	6.50%	5.90%	8.57%	9.29%	9.90%
Essential Utilities, Inc.	WTRG	$1.37	$37.59	3.65%	3.74%	6.00%	4.76%	5.20%	5.32%	8.50%	9.06%	9.76%
Mean										9.84%	10.45%	11.12%

Notes:

[1] Bloomberg Professional as of September 30, 2025

[2] Bloomberg Professional 180-day average as of September 30, 2025

[3] Equals [1]/[2]

[4] Equals [3] x (1 + 0.5 x [8])

[5] Value Line

[6] S&P Capital IQ

[7] Zacks

[8] Equals average of [5], [6], [7]

[9] Equals [3] x (1 + 0.5 x (min([5], [6], [7])) + (min([5], [6], [7])

[10] Equals [4] + [8]

[11] Equals [3] x (1 + 0.5 x (max([5], [6], [7])) + (max([5], [6], [7])

[12] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT and MSEX. To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT and MSEX.

Sensitivity Analysis - Alternative DCF Consistent with I&E

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		Spot	52-Wk	52-Wk	Annualized	Dividend Yield			Earnings Growth Rates				DCF Result Avg.
		Price	Low Price	High Price	Dividend	Spot	52-Wk	Average	Value Line	Capital IQ	Zacks	Average	Gwth Rate
American Water Works Company Inc.	AWK	$ 139.19	$ 118.70	$ 155.50	$ 3.50	2.51%	2.55%	2.53%	4.50%	7.00%	7.40%	6.30%	8.83%
American States Water Company	AWR	$ 73.32	$ 70.30	$ 82.90	$ 2.10	2.86%	2.74%	2.80%	7.00%	5.65%	n/a	6.32%	9.13%
California Water Service Group	CWT	$ 45.89	$ 41.60	$ 51.60	$ 1.25	2.72%	2.68%	2.70%	9.50%	8.78%	n/a	9.14%	11.84%
Middlesex Water Company	MSEX	$ 54.12	$ 48.20	$ 67.10	$ 1.46	2.70%	2.53%	2.62%	7.50%	5.86%	n/a	6.68%	9.29%
H20 America (SJW)	HTO	$ 48.70	$ 44.90	$ 57.20	$ 1.75	3.59%	3.43%	3.51%	6.00%	5.19%	6.50%	5.90%	9.41%
Essential Utilities, Inc.	WTRG	$ 39.90	$ 33.20	$ 41.70	$ 1.43	3.58%	3.82%	3.70%	6.00%	4.76%	5.20%	5.32%	9.02%
												Mean	9.59%
												Mean excluding AWK and WTRG	9.92%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] - [4] Value Line Company reports as of July 4, 2025
[5] Equals [4] / [1]
[6] Equals [4] / average of [2] and [3]
[7] Equals average of [5] and [6]
[8] Value Line, July 4, 2025
[9] S&P Capital IQ, September 30, 2025
[10] Zacks, September 30, 2025
[11] Equals average of [8], [9], [10]
[12] Equals [7] + [11]
[13] S&P Capital IQ and Zacks reported an equivalent projected EPS growth rate for AWR, CWT, and MSEX.
To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT, and MSEX.

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Chesapeake Utilities Corporation	CPK	4.79%	0.70	13.34%	8.55%	10.78%	11.42%
NiSource Inc.	NI	4.79%	0.80	13.34%	8.55%	11.63%	12.06%
Northwest Natural Gas Company	NWN	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
ONE Gas, Inc.	OGS	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Southwest Gas Corporation	SWX	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
American States Water Company	AWR	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
California Water Service Group	CWT	4.79%	0.85	13.34%	8.55%	12.06%	12.38%
Middlesex Water Company	MSEX	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
H20 America (SJW)	HTO	4.79%	0.80	13.34%	8.55%	11.63%	12.06%
Essential Utilities, Inc.	WTRG	4.79%	0.85	13.34%	8.55%	12.06%	12.38%
Mean						11.40%	11.88%
Median						11.20%	11.74%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Near-term projected 30-year U.S. Treasury bond yield (Q1 2026 - Q1 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Chesapeake Utilities Corporation	CPK	4.62%	0.70	13.34%	8.72%	10.73%	11.38%
NiSource Inc.	NI	4.62%	0.80	13.34%	8.72%	11.60%	12.03%
Northwest Natural Gas Company	NWN	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
ONE Gas, Inc.	OGS	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Southwest Gas Corporation	SWX	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
American States Water Company	AWR	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
California Water Service Group	CWT	4.62%	0.85	13.34%	8.72%	12.03%	12.36%
Middlesex Water Company	MSEX	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
H20 America (SJW)	HTO	4.62%	0.80	13.34%	8.72%	11.60%	12.03%
Essential Utilities, Inc.	WTRG	4.62%	0.85	13.34%	8.72%	12.03%	12.36%
Mean						11.36%	11.86%
Median						11.16%	11.71%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK-FREE RATE AND VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Chesapeake Utilities Corporation	CPK	4.40%	0.70	13.34%	8.94%	10.66%	11.33%
NiSource Inc.	NI	4.40%	0.80	13.34%	8.94%	11.55%	12.00%
Northwest Natural Gas Company	NWN	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
ONE Gas, Inc.	OGS	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Southwest Gas Corporation	SWX	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
American States Water Company	AWR	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
California Water Service Group	CWT	4.40%	0.85	13.34%	8.94%	12.00%	12.34%
Middlesex Water Company	MSEX	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
H20 America (SJW)	HTO	4.40%	0.80	13.34%	8.94%	11.55%	12.00%
Essential Utilities, Inc.	WTRG	4.40%	0.85	13.34%	8.94%	12.00%	12.34%
Mean						11.31%	11.82%
Median						11.11%	11.67%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Value Line
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-day average of 30-year U.S. Treasury bond yield	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.79%	0.76	13.34%	8.55%	11.31%	11.82%
Chesapeake Utilities Corporation	CPK	4.79%	0.73	13.34%	8.55%	10.99%	11.58%
NiSource Inc.	NI	4.79%	0.78	13.34%	8.55%	11.42%	11.90%
Northwest Natural Gas Company	NWN	4.79%	0.73	13.34%	8.55%	10.99%	11.58%
ONE Gas, Inc.	OGS	4.79%	0.75	13.34%	8.55%	11.20%	11.74%
Southwest Gas Corporation	SWX	4.79%	0.84	13.34%	8.55%	11.95%	12.30%
American States Water Company	AWR	4.79%	0.70	13.34%	8.55%	10.74%	11.39%
California Water Service Group	CWT	4.79%	0.71	13.34%	8.55%	10.85%	11.47%
Middlesex Water Company	MSEX	4.79%	0.74	13.34%	8.55%	11.13%	11.69%
H20 America (SJW)	HTO	4.79%	0.77	13.34%	8.55%	11.38%	11.87%
Essential Utilities, Inc.	WTRG	4.79%	0.81	13.34%	8.55%	11.70%	12.11%
Mean						11.24%	11.77%
Median						11.20%	11.74%

Notes:
[1] Bloomberg Professional as of September 30, 2025
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
NEAR-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Near-term projected 30-year U.S. Treasury bond yield (Q1 2026 - Q1 2027)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.62%	0.76	13.34%	8.72%	11.27%	11.79%
Chesapeake Utilities Corporation	CPK	4.62%	0.73	13.34%	8.72%	10.94%	11.54%
NiSource Inc.	NI	4.62%	0.78	13.34%	8.72%	11.38%	11.87%
Northwest Natural Gas Company	NWN	4.62%	0.73	13.34%	8.72%	10.94%	11.54%
ONE Gas, Inc.	OGS	4.62%	0.75	13.34%	8.72%	11.16%	11.71%
Southwest Gas Corporation	SWX	4.62%	0.84	13.34%	8.72%	11.92%	12.28%
American States Water Company	AWR	4.62%	0.70	13.34%	8.72%	10.69%	11.35%
California Water Service Group	CWT	4.62%	0.71	13.34%	8.72%	10.80%	11.43%
Middlesex Water Company	MSEX	4.62%	0.74	13.34%	8.72%	11.09%	11.65%
H20 America (SJW)	HTO	4.62%	0.77	13.34%	8.72%	11.34%	11.84%
Essential Utilities, Inc.	WTRG	4.62%	0.81	13.34%	8.72%	11.67%	12.09%
Mean						11.20%	11.74%
Median						11.16%	11.71%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
LONG-TERM PROJECTED RISK FREE RATE AND LONG-TERM VALUE LINE BETA

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Projected 30-year U.S. Treasury bond yield (2027-2031)	Beta	Market Return	Market Risk Premium	Cost of Equity: CAPM	Cost of Equity: ECAPM
Atmos Energy Corporation	ATO	4.40%	0.76	13.34%	8.94%	11.22%	11.75%
Chesapeake Utilities Corporation	CPK	4.40%	0.73	13.34%	8.94%	10.88%	11.50%
NiSource Inc.	NI	4.40%	0.78	13.34%	8.94%	11.33%	11.83%
Northwest Natural Gas Company	NWN	4.40%	0.73	13.34%	8.94%	10.88%	11.50%
ONE Gas, Inc.	OGS	4.40%	0.75	13.34%	8.94%	11.11%	11.67%
Southwest Gas Corporation	SWX	4.40%	0.84	13.34%	8.94%	11.89%	12.25%
American States Water Company	AWR	4.40%	0.70	13.34%	8.94%	10.62%	11.30%
California Water Service Group	CWT	4.40%	0.71	13.34%	8.94%	10.73%	11.39%
Middlesex Water Company	MSEX	4.40%	0.74	13.34%	8.94%	11.03%	11.61%
H20 America (SJW)	HTO	4.40%	0.77	13.34%	8.94%	11.29%	11.81%
Essential Utilities, Inc.	WTRG	4.40%	0.81	13.34%	8.94%	11.63%	12.06%
Mean						11.15%	11.70%
Median						11.11%	11.67%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Schedule 8
[3] Schedule 9
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

CAPITAL ASSET PRICING MODEL
CURRENT RISK FREE RATE AND VALUE LINE BETA

Company	Ticker	[1] Average near-term (Q12026 - Q4 2026) and long-term (2027 - 2031) 10-year U.S. Treasury bond yield	[2] Beta	[3] Market Return	[4] Market Risk Premium	[5] Cost of Equity: CAPM	[6] Cost of Equity: ECAPM
American Water Works Company Inc.	AWK	4.08%	0.80	11.59%	7.51%	10.09%	10.46%
American States Water Company	AWR	4.08%	0.75	11.59%	7.51%	9.71%	10.18%
California Water Service Group	CWT	4.08%	0.85	11.59%	7.51%	10.46%	10.74%
Middlesex Water Company	MSEX	4.08%	0.75	11.59%	7.51%	9.71%	10.18%
H20 America (SJW)	HTO	4.08%	0.80	11.59%	7.51%	10.09%	10.46%
Essential Utilities, Inc.	WTRG	4.08%	0.85	11.59%	7.51%	10.46%	10.74%
Mean						10.09%	10.46%
Median						10.09%	10.46%
Mean excluding AWK and WTRG						9.99%	10.39%
Median excluding AWK and WTRG						9.90%	10.32%

Notes:
[1] Blue Chip Financial Forecasts, Vol. 44, No. 10, October 1, 2025, at 2;
Blue Chip Financial Forecasts, Vol. 44, No. 6, June 2, 2025, at 14
[2] Value Line
[3] Schedule 10
[4] Equals [3]-[1]
[5] Equals [1] + [2] x [4]
[6] Equals [1] + 0.25 x ([4]) + 0.75 x ([2] x [4])

HISTORICAL VALUE LINE BETA

Company	Ticker	[1] 2013	[2] 2014	[3] 2015	[4] 2016	[5] 2017	[6] 2018	[7] 2019	[8] 2020	[9] 2021	[10] 2022	[11] 2023	[12] 2024	[13] Average
Atmos Energy Corporation	ATO	0.80	0.80	0.80	0.70	0.70	0.60	0.60	0.80	0.80	0.80	0.85	0.90	0.76
Chesapeake Utilities Corporation	CPK	0.70	0.65	0.65	0.65	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.73
NiSource Inc.	NI	0.85	0.85	NMF	NMF	0.60	0.50	0.55	0.85	0.85	0.85	0.90	0.95	0.78
Northwest Natural Gas Company	NWN	0.65	0.70	0.65	0.65	0.70	0.60	0.60	0.80	0.85	0.80	0.80	0.90	0.73
ONE Gas, Inc.	OGS				0.70	0.70	0.65	0.65	0.80	0.80	0.80	0.80	0.85	0.75
Southwest Gas Corporation	SWX	0.80	0.85	0.80	0.75	0.80	0.70	0.70	0.95	0.95	0.90	0.90	0.95	0.84
American States Water Company	AWR	0.65	0.70	0.70	0.75	0.80	0.70	0.65	0.65	0.65	0.65	0.70	0.75	0.70
California Water Service Group	CWT	0.60	0.70	0.75	0.75	0.80	0.70	0.70	0.65	0.70	0.70	0.70	0.75	0.71
Middlesex Water Company	MSEX	0.75	0.70	0.70	0.75	0.80	0.75	0.75	0.75	0.70	0.70	0.75	0.80	0.74
H20 America (SJW)	HTO	0.85	0.85	0.75	0.75	0.70	0.60	0.60	0.85	0.80	0.80	0.85	0.85	0.77
Essential Utilities, Inc.	WTRG	0.60	0.70	0.75	0.70	0.75	0.70	0.65	0.95	0.95	0.95	1.00	1.00	0.81
Mean		0.73	0.75	0.73	0.72	0.73	0.65	0.65	0.80	0.80	0.80	0.82	0.87	0.75

Notes:

[1] Value Line, dated December 26, 2013
[2] Value Line, dated December 31, 2014
[3] Value Line, dated December 30, 2015
[4] Value Line, dated December 29, 2016
[5] Value Line, dated December 28, 2017
[6] Value Line, dated December 27, 2018
[7] Value Line, dated December 26, 2019
[8] Value Line, dated December 30, 2020
[9] Value Line, dated December 29, 2021
[10] Value Line, dated December 30, 2022
[11] Value Line, Dated December 29, 2023
[12] Value Line, Dated December 27, 2024
[13] Average ([1] - [12])

MARKET RETURN DERIVED FROM S&P 500 INDEX

[1] Estimate of the S&P 500 Dividend Yield	1.31%
[2] Estimate of the S&P 500 Growth Rate	11.95%
[3] S&P 500 Estimated Required Market Return	13.34%

		[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Name	Ticker	Shares Outst'g	Price	Market Capitalization	Weight in Index	Estimated Dividend Yield	Cap-Weighted Dividend Yield	Bloomberg Long-Term Growth Est.	Cap-Weighted Long-Term Growth Est.
LyondellBasell Industries NV	LYB	321.648	49.04	15,773.64		11.17%		-9.85%	
American Express Co	AXP	695.882	332.16	231,144.24	0.56%	0.99%	0.01%	15.03%	0.08%
Verizon Communications Inc	VZ	4216.325	43.95	185,307.48	0.45%	6.28%	0.03%	2.27%	0.01%
Texas Pacific Land Corp	TPL	22.979	933.64	21,454.50		0.69%			
Broadcom Inc	AVGO	4722.365	329.91	1,557,955.44		0.72%		40.05%	
Boeing Co/The	BA	756.158	215.83	163,201.52				31.71%	
Solventum Corp	SOLV	173.388	73	12,657.31	0.03%			1.28%	0.00%
Caterpillar Inc	CAT	468.479	477.15	223,534.72	0.54%	1.27%	0.01%	6.56%	0.04%
JPMorgan Chase & Co	JPM	2749.754	315.43	867,354.86	2.11%	1.90%	0.04%	8.55%	0.18%
Chevron Corp	CVX	2047.394	155.29	317,939.80	0.77%	4.40%	0.03%	15.39%	0.12%
Coca-Cola Co/The	KO	4303.667	66.32	285,419.21	0.69%	3.08%	0.02%	5.90%	0.04%
AbbVie Inc	ABBV	1766.558	231.54	409,028.90	0.99%	2.83%	0.03%	13.98%	0.14%
Walt Disney Co/The	DIS	1797.934	114.5	205,863.42	0.50%	0.87%	0.00%	13.12%	0.07%
Corpay Inc	CPAY	70.614	288.06	20,341.18	0.05%			12.12%	0.01%
Extra Space Storage Inc	EXR	212.254	140.94	29,915.02	0.07%	4.60%	0.00%	3.14%	0.00%
Exxon Mobil Corp	XOM	4263.247	112.75	480,681.10	1.17%	3.51%	0.04%	11.40%	0.13%
Phillips 66	PSX	404.124	136.02	54,968.98		3.53%		22.37%	
General Electric Co	GE	1060.439	300.82	319,001.38		0.48%		20.51%	
HP Inc	HPQ	934.702	27.23	25,451.93		4.25%		-0.60%	
Home Depot Inc/The	HD	995.387	405.19	403,320.72	0.98%	2.27%	0.02%	5.04%	0.05%
Monolithic Power Systems Inc	MPWR	47.892	920.64	44,091.29		0.68%			
International Business Machines Corp	IBM	931.519	282.16	262,837.47	0.64%	2.38%	0.02%	6.68%	0.04%
Johnson & Johnson	JNJ	2408.339	185.42	446,554.19	1.09%	2.80%	0.03%	7.35%	0.08%
Lululemon Athletica Inc	LULU	113.468	177.93	20,189.38	0.05%			1.24%	0.00%
McDonald's Corp	MCD	713.604	303.89	216,857.25	0.53%	2.33%	0.01%	8.63%	0.05%
Merck & Co Inc	MRK	2497.783	83.93	209,638.94	0.51%	3.86%	0.02%	15.57%	0.08%
3M Co	MMM	532.630	155.18	82,653.48	0.20%	1.88%	0.00%	6.99%	0.01%
American Water Works Co Inc	AWK	203.197	139.19	28,283.01	0.07%	2.38%	0.00%	6.60%	0.00%
Bank of America Corp	BAC	7406.947	51.59	382,124.41		2.17%			
Pfizer Inc	PFE	5685.551	25.48	144,867.83	0.35%	6.75%	0.02%	0.11%	0.00%
Procter & Gamble Co/The	PG	2340.485	153.65	359,615.56	0.87%	2.75%	0.02%	4.08%	0.04%
AT&T Inc	T	7150.385	28.24	201,926.89	0.49%	3.93%	0.02%	4.63%	0.02%
Travelers Cos Inc/The	TRV	225.134	279.22	62,861.87		1.58%		54.50%	
RTX Corp	RTX	1338.542	167.33	223,978.20	0.54%	1.63%	0.01%	7.41%	0.04%
Analog Devices Inc	ADI	491.955	245.7	120,873.45	0.29%	1.61%	0.00%	17.18%	0.05%
Walmart Inc	WMT	7972.851	103.06	821,682.04	2.00%	0.91%	0.02%	8.46%	0.17%
Cisco Systems Inc	CSCO	3953.197	68.42	270,477.74	0.66%	2.40%	0.02%	8.32%	0.05%
Intel Corp	INTC	4651.583	33.55	156,060.61	0.38%			9.28%	0.04%
General Motors Co	GM	952.078	60.97	58,048.18	0.14%	0.98%	0.00%	6.04%	0.01%
Microsoft Corp	MSFT	7433.166	517.95	3,850,008.53	9.36%	0.70%	0.07%	14.84%	1.39%
Dollar General Corp	DG	220.106	103.35	22,747.96	0.06%	2.28%	0.00%	5.24%	0.00%
Cigna Group/The	CI	266.928	288.25	76,942.02	0.19%	2.10%	0.00%	10.86%	0.02%
Kinder Morgan Inc	KMI	2222.078	28.31	62,907.02	0.15%	4.13%	0.01%	8.46%	0.01%
Citigroup Inc	C	1840.898	101.5	186,851.14		2.36%		25.65%	
American International Group Inc	AIG	554.004	78.54	43,511.46	0.11%	2.29%	0.00%	19.99%	0.02%
Altria Group Inc	MO	1679.891	66.06	110,973.60	0.27%	6.42%	0.02%	4.72%	0.01%
HCA Healthcare Inc	HCA	233.994	426.2	99,728.03	0.24%	0.68%	0.00%	10.76%	0.03%
International Paper Co	IP	527.982	46.4	24,498.37		3.99%		54.45%	
Hewlett Packard Enterprise Co	HPE	1319.450	24.56	32,405.69	0.08%	2.12%	0.00%	7.61%	0.01%
Abbott Laboratories	ABT	1740.459	133.94	233,117.08	0.57%	1.76%	0.01%	9.97%	0.06%
Aflac Inc	AFL	534.831	111.7	59,740.68		2.08%		25.77%	
Air Products and Chemicals Inc	APD	222.554	270.9299	60,296.44	0.15%	2.64%	0.00%	3.42%	0.01%
Super Micro Computer Inc	SMCI	594.273	47.94	28,489.46	0.07%			19.06%	0.01%
Royal Caribbean Cruises Ltd	RCL	271.628	323.58	87,893.28		1.24%		22.77%	
Interactive Brokers Group Inc	IBKR	445.247	68.81	30,637.44	0.07%	0.47%	0.00%	12.54%	0.01%
Lennox International Inc	LII	35.124	529.36	18,593.39		0.98%			
Archer-Daniels-Midland Co	ADM	480.464	59.74	28,702.95	0.07%	3.41%	0.00%	4.70%	0.00%
EMCOR Group Inc	EME	44.764	649.54	29,076.17		0.15%			
Automatic Data Processing Inc	ADP	405.090	293.5	118,893.77		2.10%			
Verisk Analytics Inc	VRSK	139.715	251.51	35,139.71		0.72%			
AutoZone Inc	AZO	16.729	4290.24	71,770.18	0.17%			13.66%	0.02%
Linde PLC	LIN	468.910	475	222,732.03	0.54%	1.26%	0.01%	8.66%	0.05%
Avery Dennison Corp	AVY	77.982	162.17	12,646.27	0.03%	2.32%	0.00%	6.84%	0.00%
MSCI Inc	MSCI	77.365	567.41	43,897.81		1.27%			
Ball Corp	BALL	272.149	50.42	13,721.75	0.03%	1.59%	0.00%	12.27%	0.00%
Axon Enterprise Inc	AXON	78.504	717.64	56,337.93				28.56%	
Dayforce Inc	DAY	158.006	68.89	10,885.07					
Carrier Global Corp	CARR	851.023	59.7	50,806.06	0.12%	1.51%	0.00%	11.41%	0.01%
Bank of New York Mellon Corp/The	BK	705.241	108.96	76,843.04	0.19%	1.95%	0.00%	14.85%	0.03%
Otis Worldwide Corp	OTIS	392.475	91.43	35,884.01		1.84%			
Baxter International Inc	BAX	513.621	22.77	11,695.15	0.03%	2.99%	0.00%	12.49%	0.00%

Name	Ticker	[4] Shares Outst'g	[5] Price	[6] Market Capitalization	[7] Weight in Index	[8] Estimated Dividend Yield	[9] Cap-Weighted Dividend Yield	[10] Bloomberg Long-Term Growth Est.	[11] Cap-Weighted Long-Term Growth Est.
Becton Dickinson & Co	BDX	286.627	187.17	53,648.06	0.13%	2.22%	0.00%	7.29%	0.01%
Berkshire Hathaway Inc	BRK/B	1378.546	502.74	693,050.04					
Best Buy Co Inc	BBY	210.101	75.62	15,887.86	0.04%	5.03%	0.00%	4.17%	0.00%
Boston Scientific Corp	BSX	1481.752	97.63	144,663.41	0.35%			14.86%	0.05%
Bristol-Myers Squibb Co	BMY	2035.436	45.1	91,798.16		5.50%		82.51%	
Brown-Forman Corp	BF/B	303.609	27.08	8,221.73	0.02%	3.35%	0.00%	2.43%	0.00%
Coterra Energy Inc	CTRA	763.140	23.65	18,048.26		3.72%		30.08%	
Hilton Worldwide Holdings Inc	HLT	235.194	259.44	61,018.67	0.15%	0.23%	0.00%	12.75%	0.02%
Carnival Corp	CCL	1167.541	28.91	33,753.61				21.87%	
Builders FirstSource Inc	BLDR	110.547	121.25	13,403.82				-4.21%	
UDR Inc	UDR	331.347	37.26	12,346.00	0.03%	4.62%	0.00%	1.33%	0.00%
Clorox Co/The	CLX	122.309	123.3	15,080.75	0.04%	4.02%	0.00%	0.34%	0.00%
Paycom Software Inc	PAYC	57.877	208.14	12,046.48	0.03%	0.72%	0.00%	9.16%	0.00%
CMS Energy Corp	CMS	299.335	73.26	21,929.32	0.05%	2.96%	0.00%	7.51%	0.00%
Colgate-Palmolive Co	CL	808.221	79.94	64,609.17	0.16%	2.60%	0.00%	4.85%	0.01%
EPAM Systems Inc	EPAM	55.697	150.79	8,398.54					
Conagra Brands Inc	CAG	479.050	18.31	8,771.40		7.65%		-7.51%	
Airbnb Inc	ABNB	429.080	121.42	52,098.84	0.13%			10.47%	0.01%
Consolidated Edison Inc	ED	360.652	100.52	36,252.71	0.09%	3.38%	0.00%	5.20%	0.00%
Corning Inc	GLW	856.619	82.03	70,268.43	0.17%	1.37%	0.00%	18.16%	0.03%
GoDaddy Inc	GDDY	138.449	136.83	18,943.98					
Cummins Inc	CMI	137.786	422.37	58,196.69	0.14%	1.89%	0.00%	10.71%	0.02%
Danaher Corp	DHR	716.052	198.26	141,964.39	0.35%	0.65%	0.00%	8.10%	0.03%
Target Corp	TGT	454.399	89.7	40,759.60		5.08%		-1.37%	
Williams-Sonoma Inc	WSM	121.790	195.45	23,803.92	0.06%	1.35%	0.00%	4.68%	0.00%
Deere & Co	DE	270.329	457.26	123,610.82		1.42%		-2.85%	
Dominion Energy Inc	D	853.434	61.17	52,204.54		4.36%		23.10%	
Trade Desk Inc/The	TTD	445.667	49.01	21,842.14	0.05%			15.53%	0.01%
Dover Corp	DOV	137.134	166.83	22,878.14	0.06%	1.25%	0.00%	11.53%	0.01%
Alliant Energy Corp	LNT	256.969	67.41	17,322.30	0.04%	3.01%	0.00%	6.09%	0.00%
Steel Dynamics Inc	STLD	147.205	139.43	20,524.74	0.05%	1.43%	0.00%	13.77%	0.01%
Duke Energy Corp	DUK	777.022	123.75	96,156.43	0.23%	3.44%	0.01%	7.44%	0.02%
Regency Centers Corp	REG	181.553	72.9	13,235.24	0.03%	3.87%	0.00%	5.02%	0.00%
Eaton Corp PLC	ETN	389.300	374.25	145,695.53	0.35%	1.11%	0.00%	13.81%	0.05%
Ecolab Inc	ECL	283.625	273.86	77,673.52	0.19%	0.95%	0.00%	13.00%	0.02%
Revvity Inc	RVTY	116.073	87.65	10,173.76	0.02%	0.32%	0.00%	6.16%	0.00%
Dell Technologies Inc	DELL	336.905	141.77	47,762.97	0.12%	1.48%	0.00%	16.92%	0.02%
Emerson Electric Co	EMR	562.800	131.18	73,828.10	0.18%	1.61%	0.00%	10.06%	0.02%
EOG Resources Inc	EOG	545.993	112.12	61,216.78		3.64%			
Aon PLC	AON	215.627	356.58	76,888.13	0.19%	0.84%	0.00%	10.12%	0.02%
Entergy Corp	ETR	446.409	93.19	41,600.86	0.10%	2.58%	0.00%	5.80%	0.01%
Equifax Inc	EFX	123.797	256.53	31,757.74	0.08%	0.78%	0.00%	10.18%	0.01%
EQT Corp	EQT	624.064	54.43	33,967.83		1.16%		41.56%	
IQVIA Holdings Inc	IQV	170.000	189.94	32,289.80	0.08%			8.97%	0.01%
Gartner Inc	IT	75.736	262.87	19,908.67					
FedEx Corp	FDX	235.955	235.81	55,640.66	0.14%	2.46%	0.00%	9.05%	0.01%
Brown & Brown Inc	BRO	329.843	93.79	30,935.96	0.08%	0.64%	0.00%	11.27%	0.01%
Ford Motor Co	F	3909.008	11.96	46,751.74		5.02%		-1.10%	
NextEra Energy Inc	NEE	2059.293	75.49	155,456.00	0.38%	3.00%	0.01%	7.39%	0.03%
Franklin Resources Inc	BEN	519.195	23.13	12,008.99		5.53%		-0.14%	
Garmin Ltd	GRMN	192.494	246.22	47,395.86	0.12%	1.46%	0.00%	11.16%	0.01%
Freeport-McMoRan Inc	FCX	1435.774	39.22	56,311.06		1.53%		24.99%	
Expand Energy Corp	EXE	238.146	106.24	25,300.60		5.52%			
Dexcom Inc	DXCM	392.155	67.29	26,388.13				23.31%	
General Dynamics Corp	GD	268.993	341	91,726.73	0.22%	1.76%	0.00%	14.95%	0.03%
General Mills Inc	GIS	533.416	50.42	26,894.86		4.84%		-2.94%	
Genuine Parts Co	GPC	139.092	138.6	19,278.19		2.97%			
Atmos Energy Corp	ATO	160.524	170.75	27,409.40		2.04%			
WW Grainger Inc	GWW	47.832	952.96	45,582.21	0.11%	0.95%	0.00%	4.41%	0.00%
Halliburton Co	HAL	852.602	24.6	20,974.01		2.76%			
L3Harris Technologies Inc	LHX	187.095	305.41	57,140.62	0.14%	1.57%	0.00%	12.88%	0.02%
Healthpeak Properties Inc	DOC	694.923	19.15	13,307.78	0.03%	6.37%	0.00%	4.24%	0.00%
Insulet Corp	PODD	70.393	308.73	21,732.29				25.99%	
Fortive Corp	FTV	338.336	48.99	16,575.10		0.49%			
Hershey Co/The	HSY	148.111	187.05	27,704.11		2.93%		-8.41%	
Synchrony Financial	SYF	372.058	71.05	26,434.69	0.06%	1.69%	0.00%	16.89%	0.01%
Hormel Foods Corp	HRL	549.998	24.74	13,606.96		4.69%			
Arthur J Gallagher & Co	AJG	256.400	309.74	79,417.34		0.84%			
Mondelez International Inc	MDLZ	1293.945	62.47	80,832.77	0.20%	3.20%	0.01%	1.85%	0.00%
CenterPoint Energy Inc	CNP	652.728	38.8	25,325.86	0.06%	2.27%	0.00%	8.98%	0.01%
Humana Inc	HUM	120.272	260.17	31,291.12	0.08%	1.36%	0.00%	14.02%	0.01%
Willis Towers Watson PLC	WTW	97.548	345.45	33,697.95	0.08%	1.07%	0.00%	7.47%	0.01%
Illinois Tool Works Inc	ITW	291.500	260.76	76,011.54	0.18%	2.47%	0.00%	1.93%	0.00%
CDW Corp/DE	CDW	131.061	159.28	20,875.36	0.05%	1.57%	0.00%	6.38%	0.00%
Trane Technologies PLC	TT	222.515	421.96	93,892.58	0.23%	0.89%	0.00%	11.32%	0.03%
Interpublic Group of Cos Inc/The	IPG	366.266	27.91	10,222.49	0.02%	4.73%	0.00%	9.40%	0.00%
International Flavors & Fragrances Inc	IFF	256.287	61.54	15,771.91	0.04%	2.60%	0.00%	2.12%	0.00%
Generac Holdings Inc	GNRC	58.676	167.4	9,822.35				20.91%	
NXP Semiconductors NV	NXPI	252.115	227.73	57,414.06	0.14%	1.78%	0.00%	5.71%	0.01%
Kellanova	K	347.669	82.02	28,515.83	0.07%	2.83%	0.00%	1.79%	0.00%

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Broadridge Financial Solutions Inc	BR	117.129	238.17	27,896.69		1.64%			
Kimco Realty Corp	KIM	679.499	21.85	14,847.05	0.04%	4.58%	0.00%	3.88%	0.00%
Oracle Corp	ORCL	2850.793	281.24	801,756.91	1.95%	0.71%	0.01%	18.09%	0.35%
Kroger Co/The	KR	662.678	67.41	44,671.14	0.11%	2.08%	0.00%	6.37%	0.01%
Lennar Corp	LEN	227.602	126.04	28,686.91		1.59%		-9.37%	
Eli Lilly & Co	LLY	946.457	763	722,146.51	1.76%	0.79%	0.01%	18.00%	0.32%
Charter Communications Inc	CHTR	136.591	275.105	37,576.86	0.09%			10.93%	0.01%
Loews Corp	L	207.426	100.39	20,823.54		0.25%			
Lowe's Cos Inc	LOW	560.825	251.31	140,940.91	0.34%	1.91%	0.01%	6.54%	0.02%
Hubbell Inc	HUBB	53.140	430.31	22,866.68		1.23%			
IDEX Corp	IEX	75.287	162.76	12,253.76		1.74%			
Marsh & McLennan Cos Inc	MMC	491.624	201.53	99,076.99	0.24%	1.79%	0.00%	8.31%	0.02%
Masco Corp	MAS	209.364	70.39	14,737.11	0.04%	1.76%	0.00%	6.47%	0.00%
S&P Global Inc	SPGI	312.500	486.71	152,096.88		0.79%			
Medtronic PLC	MDT	1282.686	95.24	122,163.00	0.30%	2.98%	0.01%	5.90%	0.02%
Viatris Inc	VTRS	1165.872	9.9	11,542.13		4.85%		-2.32%	
CVS Health Corp	CVS	1268.326	75.39	95,619.13	0.23%	3.53%	0.01%	6.43%	0.01%
DuPont de Nemours Inc	DD	418.717	77.9	32,618.03	0.08%	2.11%	0.00%	6.31%	0.01%
Micron Technology Inc	MU	1119.125	167.32	187,252.01		0.27%		28.55%	
Motorola Solutions Inc	MSI	166.604	457.29	76,186.29	0.19%	0.95%	0.00%	8.26%	0.02%
Cboe Global Markets Inc	CBOE	104.590	245.25	25,650.73	0.06%	1.17%	0.00%	13.77%	0.01%
Newmont Corp	NEM	1098.450	84.31	92,610.30	0.23%	1.19%	0.00%	16.41%	0.04%
NIKE Inc	NKE	1188.016	69.73	82,840.34	0.20%	2.29%	0.00%	19.22%	0.04%
NiSource Inc	NI	470.855	43.3	20,388.02		2.59%			
Norfolk Southern Corp	NSC	224.615	300.41	67,476.56		1.80%			
Principal Financial Group Inc	PFG	222.768	82.91	18,469.73	0.04%	3.76%	0.00%	12.73%	0.01%
Eversource Energy	ES	371.115	71.14	26,401.13	0.06%	4.23%	0.00%	4.40%	0.00%
Northrop Grumman Corp	NOC	143.183	609.32	87,244.25	0.21%	1.52%	0.00%	4.95%	0.01%
Wells Fargo & Co	WFC	3203.441	83.82	268,512.44	0.65%	2.15%	0.01%	14.00%	0.09%
Nucor Corp	NUE	229.535	135.43	31,085.99	0.08%	1.62%	0.00%	18.58%	0.01%
Occidental Petroleum Corp	OXY	984.440	47.25	46,514.78		2.03%			
Omnicom Group Inc	OMC	193.723	81.53	15,794.23	0.04%	3.43%	0.00%	7.99%	0.00%
ONEOK Inc	OKE	629.756	72.97	45,953.29	0.11%	5.65%	0.01%	8.97%	0.01%
Raymond James Financial Inc	RJF	199.384	172.1	34,313.98	0.08%	1.16%	0.00%	11.82%	0.01%
PG&E Corp	PCG	2197.837	15.08	33,143.39	0.08%	0.66%	0.00%	8.91%	0.01%
Parker-Hannifin Corp	PH	126.544	758.15	95,939.39	0.23%	0.95%	0.00%	7.61%	0.02%
Rollins Inc	ROL	484.640	58.74	28,467.75		1.12%			
PPL Corp	PPL	739.515	37.16	27,480.39	0.07%	2.93%	0.00%	7.34%	0.00%
Aptiv PLC	APTV	217.760	86.22	18,775.25	0.05%			16.62%	0.01%
ConocoPhillips	COP	1248.942	94.59	118,137.45		3.30%			
PulteGroup Inc	PHM	197.298	132.13	26,068.93		0.67%		-2.19%	
Pinnacle West Capital Corp	PNW	119.427	89.66	10,707.85		3.99%			
PNC Financial Services Group Inc/The	PNC	393.807	200.93	79,127.72	0.19%	3.38%	0.01%	10.42%	0.02%
PPG Industries Inc	PPG	225.700	105.11	23,723.33	0.06%	2.70%	0.00%	6.81%	0.00%
DoorDash Inc	DASH	398.681	271.99	108,437.11					
Progressive Corp/The	PGR	586.208	246.95	144,764.19		0.16%		50.71%	
Veralto Corp	VLTO	248.161	106.61	26,456.43		0.41%			
Public Service Enterprise Group Inc	PEG	499.080	83.46	41,653.20	0.10%	3.02%	0.00%	8.76%	0.01%
Cooper Cos Inc/The	COO	198.809	68.56	13,630.34	0.03%			9.31%	0.00%
Edison International	EIX	384.834	55.28	21,273.62	0.05%	5.99%	0.00%	9.60%	0.00%
Schlumberger NV	SLB	1493.879	34.37	51,344.62		3.32%		-4.18%	
Charles Schwab Corp/The	SCHW	1815.219	95.47	173,298.99	0.42%	1.13%	0.00%	19.98%	0.08%
Sherwin-Williams Co/The	SHW	249.333	346.26	86,334.16	0.21%	0.91%	0.00%	6.92%	0.01%
West Pharmaceutical Services Inc	WST	71.907	262.33	18,863.45	0.05%	0.34%	0.00%	8.04%	0.00%
J M Smucker Co/The	SJM	106.685	108.6	11,586.01	0.03%	4.05%	0.00%	1.56%	0.00%
Snap-on Inc	SNA	52.163	346.53	18,076.17	0.04%	2.47%	0.00%	4.10%	0.00%
AMETEK Inc	AME	230.954	188	43,419.34	0.11%	0.66%	0.00%	9.13%	0.01%
Uber Technologies Inc	UBER	2085.419	97.97	204,308.47				-3.85%	
Southern Co/The	SO	1100.194	94.77	104,265.35	0.25%	3.12%	0.01%	6.75%	0.02%
Truist Financial Corp	TFC	1289.435	45.72	58,952.98	0.14%	4.55%	0.01%	9.19%	0.01%
Southwest Airlines Co	LUV	525.188	31.91	16,758.74		2.26%		58.26%	
W R Berkley Corp	WRB	379.293	76.62	29,061.41	0.07%	0.47%	0.00%	6.85%	0.00%
Stanley Black & Decker Inc	SWK	154.792	74.33	11,505.71		4.47%			
Public Storage	PSA	175.453	288.85	50,679.56	0.12%	4.15%	0.01%	2.40%	0.00%
Arista Networks Inc	ANET	1256.865	145.71	183,137.85	0.45%			18.74%	0.08%
Sysco Corp	SYY	478.212	82.34	39,376.01		2.62%			
Corteva Inc	CTVA	683.015	67.63	46,192.28	0.11%	1.06%	0.00%	16.37%	0.02%
Texas Instruments Inc	TXN	909.137	183.73	167,035.77	0.41%	3.09%	0.01%	11.04%	0.04%
Textron Inc	TXT	178.205	84.49	15,056.57	0.04%	0.09%	0.00%	10.03%	0.00%
Thermo Fisher Scientific Inc	TMO	377.612	485.02	183,149.43	0.45%	0.35%	0.00%	7.56%	0.03%
TJX Cos Inc/The	TJX	1112.939	144.54	160,864.17	0.39%	1.18%	0.00%	8.43%	0.03%
Globe Life Inc	GL	81.004	142.97	11,581.08		0.76%			
Johnson Controls International plc	JCI	654.385	109.95	71,949.68	0.17%	1.46%	0.00%	15.92%	0.03%
Ulta Beauty Inc	ULTA	44.838	546.75	24,515.37	0.06%			4.39%	0.00%
Union Pacific Corp	UNP	593.044	236.37	140,177.73	0.34%	2.34%	0.01%	7.79%	0.03%
Keysight Technologies Inc	KEYS	171.856	174.92	30,061.10	0.07%			12.93%	0.01%
UnitedHealth Group Inc	UNH	905.674	345.3	312,729.10	0.76%	2.56%	0.02%	14.00%	0.11%
Blackstone Inc	BX	737.092	170.85	125,932.11		2.41%		24.34%	
Ventas Inc	VTR	454.471	69.99	31,808.44	0.08%	2.74%	0.00%	9.69%	0.01%
Labcorp Holdings Inc	LH	83.100	287.06	23,854.69	0.06%	1.00%	0.00%	8.77%	0.01%

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Vulcan Materials Co	VMC	132.124	307.62	40,644.03	0.10%	0.64%	0.00%	14.51%	0.01%
Weyerhaeuser Co	WY	721.511	24.79	17,886.26		3.39%		-8.95%	
Williams Cos Inc/The	WMB	1221.177	63.35	77,361.59		3.16%		22.27%	
Constellation Energy Corp	CEG	312.406	329.07	102,803.30	0.25%	0.47%	0.00%	16.22%	0.04%
AppLovin Corp	APP	307.636	718.54	221,049.04				80.10%	
WEC Energy Group Inc	WEC	321.866	114.59	36,882.67	0.09%	3.12%	0.00%	7.65%	0.01%
Adobe Inc	ADBE	418.600	352.75	147,661.15	0.36%			14.13%	0.05%
Vistra Corp	VST	338.820	195.92	66,381.68	0.16%	0.46%	0.00%	10.35%	0.02%
AES Corp/The	AES	712.050	13.16	9,370.57	0.02%	5.35%	0.00%	11.17%	0.00%
Expeditors International of Washington Inc	EXPD	135.719	122.59	16,637.73	0.04%	1.26%	0.00%	4.89%	0.00%
Amgen Inc	AMGN	538.362	282.2	151,925.71	0.37%	3.37%	0.01%	5.37%	0.02%
Apple Inc	AAPL	14840.390	254.63	3,778,808.51	9.19%	0.41%	0.04%	14.26%	1.31%
Autodesk Inc	ADSK	213.000	317.67	67,663.71	0.16%			15.08%	0.02%
Cintas Corp	CTAS	404.391	205.26	83,005.39		0.88%			
Comcast Corp	CMCSA	3682.762	31.09	114,497.07	0.28%	4.25%	0.01%	1.88%	0.01%
Molson Coors Beverage Co	TAP	185.388	45.25	8,388.79	0.02%	4.15%	0.00%	0.78%	0.00%
KLA Corp	KLAC	131.685	1078.6	142,034.93	0.35%	0.70%	0.00%	10.30%	0.04%
Marriott International Inc/MD	MAR	271.458	260.44	70,698.48	0.17%	1.03%	0.00%	10.15%	0.02%
Fiserv Inc	FI	543.593	128.93	70,085.47					
McCormick & Co Inc/MD	MKC	253.041	66.91	16,930.99	0.04%	2.69%	0.00%	6.37%	0.00%
PACCAR Inc	PCAR	525.103	98.32	51,628.17		1.34%		-3.95%	
Costco Wholesale Corp	COST	443.477	925.63	410,495.70	1.00%	0.56%	0.01%	6.75%	0.07%
Stryker Corp	SYK	382.307	369.67	141,327.54	0.34%	0.91%	0.00%	10.57%	0.04%
Tyson Foods Inc	TSN	285.760	54.3	15,516.79	0.04%	3.68%	0.00%	18.82%	0.01%
Lamb Weston Holdings Inc	LW	139.352	58.08	8,093.59		2.55%		-2.55%	
Applied Materials Inc	AMAT	796.642	204.74	163,104.57	0.40%	0.90%	0.00%	7.67%	0.03%
Cardinal Health Inc	CAH	237.583	156.4493	37,169.64	0.09%	1.31%	0.00%	13.03%	0.01%
Cincinnati Financial Corp	CINF	156.376	158.1	24,723.11	0.06%	2.20%	0.00%	3.48%	0.00%
DR Horton Inc	DHI	298.124	169.47	50,522.99	0.12%	0.94%	0.00%	0.38%	0.00%
Electronic Arts Inc	EA	250.207	201.7	50,466.81	0.12%	0.38%	0.00%	10.70%	0.01%
Erie Indemnity Co	ERIE	46.189	318.16	14,695.51		1.72%			
Fair Isaac Corp	FICO	24.004	1496.53	35,922.20					
Fastenal Co	FAST	1147.637	49.04	56,280.10	0.14%	1.79%	0.00%	11.06%	0.02%
M&T Bank Corp	MTB	156.269	197.62	30,881.94	0.08%	3.04%	0.00%	12.35%	0.01%
Xcel Energy Inc	XEL	591.426	80.65	47,698.52	0.12%	2.83%	0.00%	8.88%	0.01%
Fifth Third Bancorp	FITB	661.887	44.55	29,487.08		3.59%			
Gilead Sciences Inc	GILD	1240.807	111	137,729.57		2.85%		29.15%	
Hasbro Inc	HAS	140.233	75.85	10,636.64	0.03%	3.69%	0.00%	15.87%	0.00%
Huntington Bancshares Inc/OH	HBAN	1458.800	17.27	25,193.48	0.06%	3.59%	0.00%	14.17%	0.01%
Welltower Inc	WELL	668.826	178.14	119,144.65	0.29%	1.66%	0.00%	17.51%	0.05%
Biogen Inc	BIIB	146.615	140.08	20,537.77	0.05%			0.90%	0.00%
Northern Trust Corp	NTRS	191.233	134.6	25,740.00	0.06%	2.38%	0.00%	9.85%	0.01%
Packaging Corp of America	PKG	89.979	217.93	19,609.08	0.05%	2.29%	0.00%	11.26%	0.01%
Paychex Inc	PAYX	359.894	126.76	45,620.18		3.41%			
QUALCOMM Inc	QCOM	1079.000	166.36	179,502.44	0.44%	2.14%	0.01%	7.74%	0.03%
Ross Stores Inc	ROST	325.226	152.39	49,561.23	0.12%	1.06%	0.00%	5.82%	0.01%
IDEXX Laboratories Inc	IDXX	80.005	638.89	51,114.20	0.12%			13.50%	0.02%
Starbucks Corp	SBUX	1136.700	84.6	96,164.82		2.88%		-0.30%	
KeyCorp	KEY	1096.516	18.69	20,493.88	0.05%	4.39%	0.00%	19.79%	0.01%
Fox Corp	FOXA	210.519	63.06	13,275.36		0.89%		-1.49%	
Fox Corp	FOX	235.581	57.29	13,496.44		0.98%		-1.49%	
State Street Corp	STT	283.695	115.17	32,673.19	0.08%	2.92%	0.00%	12.69%	0.01%
Norwegian Cruise Line Holdings Ltd	NCLH	455.251	24.63	11,212.83	0.03%			16.72%	0.00%
US Bancorp	USB	1556.189	48.33	75,210.64	0.18%	4.30%	0.01%	9.63%	0.02%
A O Smith Corp	AOS	114.260	73.41	8,387.79		1.85%			
Gen Digital Inc	GEN	615.869	28.39	17,484.52	0.04%	1.76%	0.00%	13.08%	0.01%
T Rowe Price Group Inc	TROW	219.715	102.64	22,551.57		4.95%		-0.94%	
Waste Management Inc	WM	402.830	220.83	88,957.02	0.22%	1.49%	0.00%	11.23%	0.02%
Constellation Brands Inc	STZ	176.266	134.67	23,737.77		3.03%		-2.05%	
Invesco Ltd	IVZ	445.964	22.94	10,230.41	0.02%	3.66%	0.00%	14.17%	0.00%
Intuit Inc	INTU	278.805	682.91	190,398.72		0.70%			
Morgan Stanley	MS	1596.336	158.96	253,753.53	0.62%	2.52%	0.02%	10.15%	0.06%
Microchip Technology Inc	MCHP	539.680	64.22	34,658.23		2.83%		29.58%	
Crowdstrike Holdings Inc	CRWD	250.955	490.38	123,063.38	0.30%			17.74%	0.05%
Chubb Ltd	CB	398.690	282.25	112,530.33	0.27%	1.37%	0.00%	4.11%	0.01%
Hologic Inc	HOLX	222.419	67.49	15,011.08	0.04%			7.67%	0.00%
Citizens Financial Group Inc	CFG	431.349	53.16	22,930.51		3.16%		24.02%	
Jabil Inc	JBL	107.319	217.17	23,306.43	0.06%	0.15%	0.00%	13.93%	0.01%
O'Reilly Automotive Inc	ORLY	848.497	107.81	91,476.43	0.22%			10.54%	0.02%
Allstate Corp/The	ALL	263.505	214.65	56,561.42		1.86%		20.50%	
Equity Residential	EQR	381.898	64.73	24,720.26	0.06%	4.28%	0.00%	3.64%	0.00%
Keurig Dr Pepper Inc	KDP	1358.435	25.51	34,653.68	0.08%	3.61%	0.00%	6.51%	0.01%
Host Hotels & Resorts Inc	HST	687.543	17.02	11,701.98		4.70%		-0.96%	
Incyte Corp	INCY	195.276	84.81	16,561.37				25.00%	
Simon Property Group Inc	SPG	326.485	187.67	61,271.39	0.15%	4.58%	0.01%	1.32%	0.00%
Eastman Chemical Co	EMN	114.832	63.05	7,240.18		5.27%			
AvalonBay Communities Inc	AVB	142.383	193.17	27,504.13	0.07%	3.62%	0.00%	5.18%	0.00%
Prudential Financial Inc	PRU	352.000	103.74	36,516.48	0.09%	5.21%	0.00%	8.23%	0.01%
United Parcel Service Inc	UPS	736.043	83.53	61,481.66		7.85%		-0.74%	
STERIS PLC	STE	98.491	247.44	24,370.52		1.02%			

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McKesson Corp	MCK	124.384	772.54	96,091.92	0.23%	0.42%	0.00%	13.50%	0.03%
Lockheed Martin Corp	LMT	233.465	499.21	116,548.09	0.28%	2.64%	0.01%	11.53%	0.03%
Cencora Inc	COR	193.878	312.53	60,592.65	0.15%	0.70%	0.00%	10.33%	0.02%
Capital One Financial Corp	COF	639.517	212.58	135,948.59		1.13%		22.86%	
Campbell's Company/The	CPB	297.993	31.58	9,410.60		4.94%		-2.52%	
Waters Corp	WAT	59.524	299.81	17,845.93	0.04%			9.42%	0.00%
Nordson Corp	NDSN	56.186	226.95	12,751.48		1.45%			
Dollar Tree Inc	DLTR	203.968	94.37	19,248.45	0.05%			9.96%	0.00%
Darden Restaurants Inc	DRI	116.314	190.36	22,141.49	0.05%	3.15%	0.00%	10.59%	0.01%
Evergy Inc	EVRG	229.746	76.02	17,465.29	0.04%	3.51%	0.00%	5.78%	0.00%
Match Group Inc	MTCH	240.622	35.32	8,498.77	0.02%	2.15%	0.00%	16.37%	0.00%
NVR Inc	NVR	2.870	8034.66	23,057.87	0.06%			1.72%	0.00%
NetApp Inc	NTAP	199.618	118.46	23,646.79	0.06%	1.76%	0.00%	7.34%	0.00%
Old Dominion Freight Line Inc	ODFL	210.168	140.78	29,587.47	0.07%	0.80%	0.00%	5.03%	0.00%
DaVita Inc	DVA	71.500	132.87	9,500.21	0.02%			10.59%	0.00%
Hartford Insurance Group Inc/The	HIG	281.172	133.39	37,505.49	0.09%	1.56%	0.00%	8.89%	0.01%
Iron Mountain Inc	IRM	295.348	101.94	30,107.80		3.08%			
Estee Lauder Cos Inc/The	EL	234.815	88.12	20,691.90		1.59%			
Cadence Design Systems Inc	CDNS	272.490	351.26	95,714.84	0.23%			14.66%	0.03%
Tyler Technologies Inc	TYL	43.262	523.16	22,632.85					
Universal Health Services Inc	UHS	56.388	204.44	11,527.96	0.03%	0.39%	0.00%	10.17%	0.00%
Skyworks Solutions Inc	SWKS	148.428	76.98	11,425.95		3.69%		-9.02%	
Quest Diagnostics Inc	DGX	111.823	190.58	21,311.31	0.05%	1.68%	0.00%	1.06%	0.00%
Rockwell Automation Inc	ROK	112.434	349.53	39,299.20	0.10%	1.50%	0.00%	14.56%	0.01%
Kraft Heinz Co/The	KHC	1183.599	26.04	30,820.92		6.14%		-4.68%	
American Tower Corp	AMT	468.251	192.32	90,054.08		3.54%		23.73%	
Regeneron Pharmaceuticals Inc	REGN	104.170	562.27	58,571.83	0.14%	0.63%	0.00%	8.03%	0.01%
Amazon.com Inc	AMZN	10664.912	219.57	2,341,694.75	5.69%			16.62%	0.95%
Jack Henry & Associates Inc	JKHY	72.665	148.93	10,822.03		1.56%			
Ralph Lauren Corp	RL	38.693	313.56	12,132.58	0.03%	1.16%	0.00%	13.40%	0.00%
BXP Inc	BXP	158.376	74.34	11,773.64	0.03%	3.77%	0.00%	1.39%	0.00%
Amphenol Corp	APH	1220.921	123.75	151,088.99		0.53%		26.21%	
Howmet Aerospace Inc	HWM	403.126	196.23	79,105.48	0.19%	0.24%	0.00%	17.38%	0.03%
Valero Energy Corp	VLO	310.652	170.26	52,891.57	0.13%	2.65%	0.00%	17.29%	0.02%
Synopsys Inc	SNPS	185.749	493.39	91,646.54	0.22%			9.76%	0.02%
CH Robinson Worldwide Inc	CHRW	118.091	132.4	15,635.27	0.04%	1.87%	0.00%	15.51%	0.01%
Accenture PLC	ACN	622.853	246.6	153,595.48		2.64%			
TransDigm Group Inc	TDG	56.350	1318.02	74,270.81	0.18%			12.86%	0.02%
Yum! Brands Inc	YUM	277.536	152	42,185.43	0.10%	1.87%	0.00%	9.48%	0.01%
Prologis Inc	PLD	926.175	114.52	106,065.56	0.26%	3.53%	0.01%	5.72%	0.01%
FirstEnergy Corp	FE	577.126	45.82	26,443.92		3.88%		-4.30%	
VeriSign Inc	VRSN	93.400	279.57	26,111.84		1.10%			
Quanta Services Inc	PWR	149.006	414.3201	61,736.16	0.15%	0.10%	0.00%	14.67%	0.02%
Henry Schein Inc	HSIC	121.268	66.37	8,048.58	0.02%			4.67%	0.00%
Ameren Corp	AEE	270.410	104.38	28,225.39	0.07%	2.72%	0.00%	8.89%	0.01%
FactSet Research Systems Inc	FDS	37.807	286.49	10,831.26		1.54%			
NVIDIA Corp	NVDA	24300.000	186.58	4,533,894.00		0.02%		39.00%	
Cognizant Technology Solutions Corp	CTSH	488.396	67.07	32,756.72		1.85%			
Intuitive Surgical Inc	ISRG	358.477	447.23	160,321.45	0.39%			15.50%	0.06%
Take-Two Interactive Software Inc	TTWO	184.470	258.36	47,659.72				58.37%	
Republic Services Inc	RSG	312.216	229.48	71,647.29	0.17%	1.09%	0.00%	9.49%	0.02%
eBay Inc	EBAY	457.000	90.95	41,564.15	0.10%	1.28%	0.00%	10.81%	0.01%
Goldman Sachs Group Inc/The	GS	302.721	796.35	241,071.94	0.59%	2.01%	0.01%	13.64%	0.08%
SBA Communications Corp	SBAC	107.379	193.35	20,761.73	0.05%	2.30%	0.00%	8.73%	0.00%
Sempra	SRE	652.472	89.335	58,288.63		2.89%			
Moody's Corp	MCO	179.000	476.48	85,289.92		0.79%			
ON Semiconductor Corp	ON	408.974	49.31	20,166.51				-3.65%	
Booking Holdings Inc	BKNG	32.410	5399.27	174,989.75	0.43%	0.71%	0.00%	16.74%	0.07%
F5 Inc	FFIV	57.447	323.19	18,566.35	0.05%			7.13%	0.00%
Akamai Technologies Inc	AKAM	143.386	75.76	10,862.89	0.03%			4.90%	0.00%
Charles River Laboratories International Inc	CRL	49.214	156.46	7,700.05	0.02%			3.67%	0.00%
Devon Energy Corp	DVN	634.800	35.06	22,256.09	0.05%	2.74%	0.00%	4.26%	0.00%
Bio-Techne Corp	TECH	155.691	55.63	8,661.09		0.58%			
Alphabet Inc	GOOGL	5817.000	243.1	1,414,112.70	3.44%	0.35%	0.01%	12.93%	0.44%
Allegion plc	ALLE	85.847	177.35	15,224.88	0.04%	1.15%	0.00%	5.69%	0.00%
Netflix Inc	NFLX	424.926	1198.92	509,452.70				26.62%	
Warner Bros Discovery Inc	WBD	2475.772	19.53	48,351.83				40.59%	
Agilent Technologies Inc	A	283.500	128.35	36,387.28	0.09%	0.77%	0.00%	7.99%	0.01%
Trimble Inc	TRMB	237.969	81.65	19,430.18					
Elevance Health Inc	ELV	225.178	323.12	72,759.61		2.12%		-0.92%	
CME Group Inc	CME	360.377	270.19	97,370.27	0.24%	1.85%	0.00%	5.71%	0.01%
DTE Energy Co	DTE	207.518	141.43	29,349.24	0.07%	3.08%	0.00%	6.37%	0.00%
Nasdaq Inc	NDAQ	573.795	88.45	50,752.19	0.12%	1.22%	0.00%	15.63%	0.02%
Philip Morris International Inc	PM	1556.589	162.2	252,478.79	0.61%	3.63%	0.02%	11.27%	0.07%
Salesforce Inc	CRM	952.000	237	225,624.00	0.55%	0.70%	0.00%	12.74%	0.07%
Ingersoll Rand Inc	IR	397.453	82.62	32,837.53		0.10%			
Huntington Ingalls Industries Inc	HII	39.241	287.91	11,297.77	0.03%	1.88%	0.00%	14.49%	0.00%
Roper Technologies Inc	ROP	107.614	498.69	53,665.94		0.66%			
MetLife Inc	MET	665.026	82.37	54,778.20	0.13%	2.76%	0.00%	12.81%	0.02%
Tapestry Inc	TPR	209.069	113.22	23,670.74	0.06%	1.41%	0.00%	7.22%	0.00%

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CSX Corp	CSX	1864.277	35.51	66,200.48	0.16%	1.46%	0.00%	6.33%	0.01%
Edwards Lifesciences Corp	EW	587.100	77.77	45,658.77	0.11%			8.64%	0.01%
Ameriprise Financial Inc	AMP	94.272	491.25	46,310.91	0.11%	1.30%	0.00%	10.55%	0.01%
Zebra Technologies Corp	ZBRA	50.845	297.16	15,109.14					
Zimmer Biomet Holdings Inc	ZBH	198.096	98.5	19,512.45	0.05%	0.97%	0.00%	4.65%	0.00%
CBRE Group Inc	CBRE	297.554	157.56	46,882.66					
Camden Property Trust	CPT	106.853	106.78	11,409.73	0.03%	3.93%	0.00%	1.63%	0.00%
Mastercard Inc	MA	897.274	568.81	510,378.52	1.24%	0.53%	0.01%	15.34%	0.19%
Datadog Inc	DDOG	323.271	142.4	46,033.75	0.11%			8.38%	0.01%
CarMax Inc	KMX	146.845	44.87	6,588.94	0.02%			15.69%	0.00%
Intercontinental Exchange Inc	ICE	572.423	168.48	96,441.84	0.23%	1.14%	0.00%	14.37%	0.03%
Smurfit WestRock PLC	SW	522.144	42.57	22,227.68		4.05%		72.38%	
Fidelity National Information Services Inc	FIS	522.379	65.94	34,445.64		2.43%			
Chipotle Mexican Grill Inc	CMG	1340.885	39.19	52,549.28	0.13%			15.60%	0.02%
Wynn Resorts Ltd	WYNN	103.977	128.27	13,337.07	0.03%	0.78%	0.00%	4.22%	0.00%
Live Nation Entertainment Inc	LYV	234.473	163.4	38,312.84					
Assurant Inc	AIZ	50.459	216.6	10,929.46		1.48%			
NRG Energy Inc	NRG	193.431	161.95	31,326.12		1.09%			
Regions Financial Corp	RF	892.308	26.37	23,530.17	0.06%	4.02%	0.00%	7.96%	0.00%
Monster Beverage Corp	MNST	976.428	67.31	65,723.38	0.16%			14.71%	0.02%
Mosaic Co/The	MOS	317.378	34.68	11,006.68	0.03%	2.54%	0.00%	3.57%	0.00%
Baker Hughes Co	BKR	985.879	48.72	48,032.03	0.12%	1.89%	0.00%	9.16%	0.01%
Expedia Group Inc	EXPE	118.192	213.75	25,263.57	0.06%	0.75%	0.00%	18.12%	0.01%
Kimberly-Clark Corp	KMB	331.780	124.34	41,253.52	0.10%	4.05%	0.00%	1.97%	0.00%
CF Industries Holdings Inc	CF	161.973	89.7	14,528.97		2.23%		-4.53%	
Leidos Holdings Inc	LDOS	128.297	188.96	24,243.06	0.06%	0.85%	0.00%	9.35%	0.01%
APA Corp	APA	357.786	24.28	8,687.06		4.12%			
TKO Group Holdings Inc	TKO	82.137	201.96	16,588.37		1.51%		93.41%	
Alphabet Inc	GOOG	5430.000	243.55	1,322,476.50	3.21%	0.34%	0.01%	12.93%	0.42%
First Solar Inc	FSLR	107.248	220.53	23,651.32				37.61%	
Visa Inc	V	1698.683	341.38	579,896.24	1.41%	0.69%	0.01%	13.36%	0.19%
Mid-America Apartment Communities Inc	MAA	117.071	139.73	16,358.35	0.04%	4.34%	0.00%	1.55%	0.00%
Xylem Inc/NY	XYL	243.410	147.5	35,902.93		1.08%			
Marathon Petroleum Corp	MPC	304.020	192.74	58,596.87	0.14%	1.89%	0.00%	7.16%	0.01%
Advanced Micro Devices Inc	AMD	1622.844	161.79	262,559.88				31.34%	
Tractor Supply Co	TSCO	529.952	56.87	30,138.35	0.07%	1.62%	0.00%	9.79%	0.01%
ResMed Inc	RMD	146.415	273.73	40,078.13	0.10%	0.88%	0.00%	9.57%	0.01%
Mettler-Toledo International Inc	MTD	20.599	1227.61	25,287.59	0.06%			7.93%	0.00%
Jacobs Solutions Inc	J	119.536	149.86	17,913.74	0.04%	0.85%	0.00%	13.35%	0.01%
Copart Inc	CPRT	967.732	44.97	43,518.89					
VICI Properties Inc	VICI	1066.370	32.61	34,774.32	0.08%	5.52%	0.00%	4.24%	0.00%
Fortinet Inc	FTNT	766.266	84.08	64,427.65	0.16%			10.99%	0.02%
Albemarle Corp	ALB	117.683	81.08	9,541.73		2.00%		83.68%	
Moderna Inc	MRNA	389.080	25.83	10,049.93	0.02%			18.60%	0.00%
Essex Property Trust Inc	ESS	64.404	267.66	17,238.38	0.04%	3.84%	0.00%	2.46%	0.00%
CoStar Group Inc	CSGP	423.650	84.37	35,743.38				40.81%	
Realty Income Corp	O	914.306	60.5205	55,334.26	0.13%	5.34%	0.01%	3.14%	0.00%
Palantir Technologies Inc	PLTR	2274.262	182.42	414,870.80				40.62%	
Westinghouse Air Brake Technologies Corp	WAB	170.953	200.47	34,270.98	0.08%	0.50%	0.00%	14.51%	0.01%
Pool Corp	POOL	37.318	310.07	11,571.20	0.03%	1.61%	0.00%	5.27%	0.00%
Western Digital Corp	WDC	346.922	120.06	41,651.47	0.10%	0.33%	0.00%	19.43%	0.02%
PepsiCo Inc	PEP	1369.077	140.44	192,273.20	0.47%	4.05%	0.02%	3.51%	0.02%
TE Connectivity PLC	TEL	295.481	219.53	64,867.05	0.16%	1.29%	0.00%	10.89%	0.02%
Diamondback Energy Inc	FANG	289.486	143.1	41,425.46		2.80%			
Palo Alto Networks Inc	PANW	668.900	203.62	136,201.42	0.33%			11.82%	0.04%
ServiceNow Inc	NOW	208.000	920.28	191,418.24					
Church & Dwight Co Inc	CHD	243.609	87.63	21,347.43	0.05%	1.35%	0.00%	6.71%	0.00%
Federal Realty Investment Trust	FRT	86.266	100.18	8,642.14	0.02%	4.51%	0.00%	4.15%	0.00%
MGM Resorts International	MGM	272.191	34.66	9,434.14	0.02%			9.69%	0.00%
American Electric Power Co Inc	AEP	534.795	112.5	60,164.41	0.15%	3.31%	0.00%	5.30%	0.01%
Invitation Homes Inc	INVH	613.008	29.33	17,979.53	0.04%	3.95%	0.00%	3.59%	0.00%
PTC Inc	PTC	119.793	203.02	24,320.31				21.45%	
JB Hunt Transport Services Inc	JBHT	96.799	134.17	12,987.56	0.03%	1.31%	0.00%	13.09%	0.00%
Lam Research Corp	LRCX	1261.032	133.9	168,852.22	0.41%	0.78%	0.00%	14.44%	0.06%
Mohawk Industries Inc	MHK	62.132	128.92	8,010.05	0.02%			4.49%	0.00%
Pentair PLC	PNR	163.931	110.76	18,157.03	0.04%	0.90%	0.00%	9.47%	0.00%
GE HealthCare Technologies Inc	GEHC	456.562	75.1	34,287.81	0.08%	0.19%	0.00%	6.34%	0.01%
Vertex Pharmaceuticals Inc	VRTX	256.391	391.64	100,412.83					
Amcor PLC	AMCR	2308.360	8.18	18,882.38	0.05%	6.23%	0.00%	8.74%	0.00%
Meta Platforms Inc	META	2168.962	734.38	1,592,842.67	3.87%	0.29%	0.01%	16.81%	0.65%
T-Mobile US Inc	TMUS	1125.419	239.38	269,402.81		1.70%			
United Rentals Inc	URI	64.341	954.66	61,423.99	0.15%	0.75%	0.00%	7.70%	0.01%
Honeywell International Inc	HON	634.897	210.5	133,645.73	0.32%	2.26%	0.01%	8.09%	0.03%
Alexandria Real Estate Equities Inc	ARE	172.959	83.34	14,414.40		6.34%		-1.68%	
Robinhood Markets Inc	HOOD	773.964	143.18	110,816.12	0.27%			14.47%	0.04%
Delta Air Lines Inc	DAL	652.948	56.75	37,054.82	0.09%	1.32%	0.00%	4.60%	0.00%
Seagate Technology Holdings PLC	STX	212.968	236.06	50,273.29		1.22%		23.91%	
United Airlines Holdings Inc	UAL	327.704	96.5	31,623.42	0.08%			7.43%	0.01%
News Corp	NWS	188.031	34.55	6,496.48		0.58%			
Centene Corp	CNC	491.133	35.68	17,523.63				-21.26%	

Name	Ticker	[4] Shares Outst'g	[5] Price	[6] Market Capitalization	[7] Weight in Index	[8] Estimated Dividend Yield	[9] Cap-Weighted Dividend Yield	[10] Bloomberg Long-Term Growth Est.	[11] Cap-Weighted Long-Term Growth Est.
Block Inc	XYZ	549.574	72.27	39,717.71				34.36%	
Martin Marietta Materials Inc	MLM	60.306	630.28	38,009.67		0.53%		-9.33%	
Apollo Global Management Inc	APO	575.381	133.27	76,681.06	0.19%	1.53%	0.00%	12.27%	0.02%
Teradyne Inc	TER	159.074	137.64	21,894.88	0.05%	0.35%	0.00%	15.18%	0.01%
PayPal Holdings Inc	PYPL	955.378	67.06	64,067.68	0.16%			12.38%	0.02%
Tesla Inc	TSLA	3325.151	444.72	1,478,761.10					
Blackrock Inc	BLK	154.853	1165.87	180,538.86	0.44%	1.79%	0.01%	12.40%	0.05%
Arch Capital Group Ltd	ACGL	373.220	90.73	33,862.28	0.08%			2.01%	0.00%
KKR & Co Inc	KKR	890.949	129.95	115,778.79		0.57%			
Dow Inc	DOW	705.764	22.93	16,183.18	0.04%	6.11%	0.00%	3.37%	0.00%
Everest Group Ltd	EG	41.943	350.23	14,689.80		2.28%		29.71%	
Teledyne Technologies Inc	TDY	46.889	586.04	27,478.54	0.07%			10.05%	0.01%
GE Vernova Inc	GEV	272.224	614.9	167,390.50		0.16%			
Domino's Pizza Inc	DPZ	33.949	431.71	14,656.09	0.04%	1.61%	0.00%	9.94%	0.00%
News Corp	NWSA	376.776	30.71	11,570.80		0.65%			
Exelon Corp	EXC	1009.536	45.01	45,439.20	0.11%	3.55%	0.00%	7.22%	0.01%
Global Payments Inc	GPN	242.607	83.08	20,155.80		1.20%			
Crown Castle Inc	CCI	435.470	96.49	42,018.51		4.40%		32.78%	
Align Technology Inc	ALGN	72.486	125.22	9,076.74	0.02%			10.93%	0.00%
Kenvue Inc	KVUE	1919.070	16.23	31,146.50		5.11%		32.40%	
Targa Resources Corp	TRGP	215.192	167.54	36,053.24		2.39%		21.00%	
Bunge Global SA	BG	200.062	81.25	16,255.04	0.04%	3.45%	0.00%	2.09%	0.00%
Deckers Outdoor Corp	DECK	148.343	101.37	15,037.57	0.04%			4.14%	0.00%
LKQ Corp	LKQ	257.293	30.54	7,857.73		3.93%			
Workday Inc	WDAY	217.000	240.73	52,238.41					
Zoetis Inc	ZTS	443.183	146.32	64,846.61	0.16%	1.37%	0.00%	8.70%	0.01%
Paramount Skydance Corp	PSKY	1064.653	18.92	20,143.24		1.06%			
Coinbase Global Inc	COIN	226.159	337.49	76,326.44				-3.18%	
Digital Realty Trust Inc	DLR	341.050	172.88	58,960.80	0.14%	2.82%	0.00%	6.48%	0.01%
Equinix Inc	EQIX	97.864	783.24	76,650.99		2.40%		32.66%	
Las Vegas Sands Corp	LVS	686.454	53.79	36,924.34	0.09%	1.86%	0.00%	8.34%	0.01%
Molina Healthcare Inc	MOH	54.200	191.36	10,371.71				-9.17%	

Notes:
[1] Equals sum of Col. [9]
[2] Equals sum of Col. [11]
[3] Equals ([1] x (1 + (0.5 x [2]))) + [2]
[4] Bloomberg Professional as of September 30, 2025
[5] Bloomberg Professional as of September 30, 2025
[6] Equals [4] x [5]
[7] Equals weight in S&P 500 based on market capitalization [6] if Growth Rate >0% and ≤20%
[8] Bloomberg Professional, as of September 30, 2025
[9] Equals [7] x [8]
[10] Value Line, as of September 30, 2025
[11] Equals [7] x [10]

ALTERNATIVE MARKET RETURN DERIVED FROM VALUE LINE SUMMARY & INDEX AND THE HISTORICAL MARKET RETURN

Value Line Derived Market Return		
Median Estimated Dividend Yield	[1]	2.10%
Median Estimated 3 to 5 Year Price Appreciation	[2]	40.00%
Growth Rate	[3]	8.78%
Expected Market Return	[4]	10.88%
S&P 500 Historical Return	[5]	12.30%
Average	[6]	11.59%

Notes:

[1] Median estimated dividend yields (next 12 months) of all dividend paying stocks; Value Line Summary & Index as of September 26, 2025

[2] Value Line's median estimated 3 to 5 year price appreciation potential of all stocks in the Value Line universe is 40.00%; Value Line Summary & Index as of September 26, 2025

[3] Equals ((1 + 40.00%)1/4) - 1

[4] Equals [1] + [2]

[5] Kroll (1926-2022), S&P Capital IQ for S&P 500 Return (2023-2024)

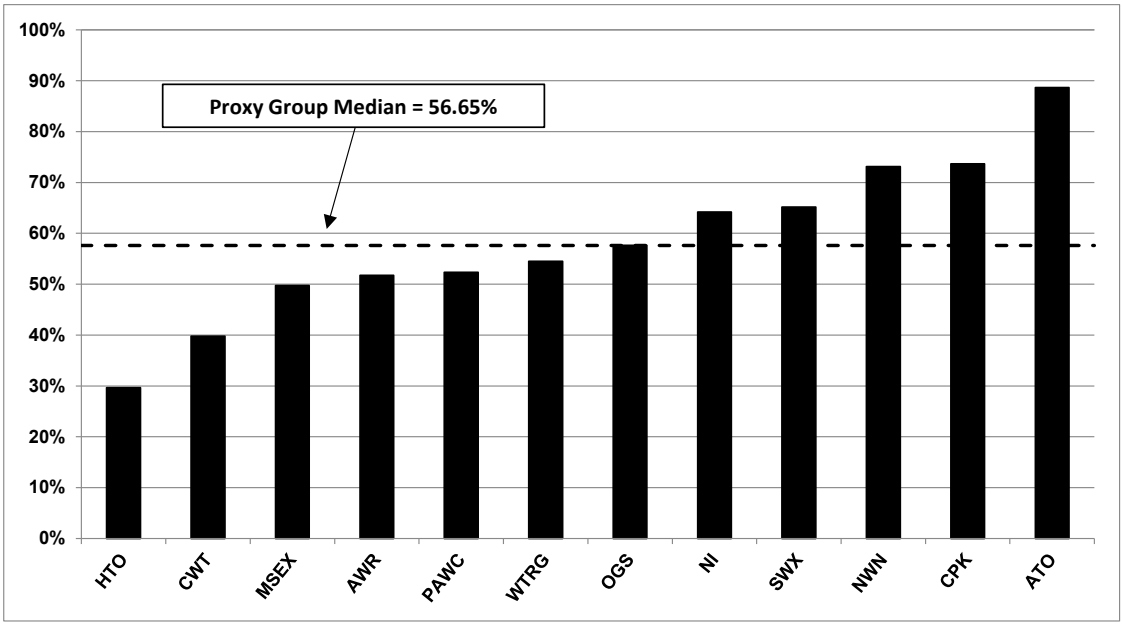
[6] Equals the average of [4] and [5]

PROJECTED CAPITAL EXPENDITURES AS A PERCENT OF NET PLANT
($ Millions)

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		2024	2026	2027	2028	2029	2030	2026-2030 Projected Cap. Ex. / 2024 Net Plant
Atmos Energy Corporation	ATO							
Capital Spending per Share			$22.75	$22.18	$21.60	$21.60	$21.60	
Common Shares Outstanding			167.00	176.00	185.00	185.00	185.00	
Capital Expenditures			$3,799.3	$3,902.8	$3,996.0	$3,996.0	$3,996.0	88.7%
Net Plant		$22,204.0						
Chesapeake Utilities Corporation	CPK							
Capital Spending per Share			$16.65	$16.10	$15.55	$15.55	$15.55	
Common Shares Outstanding			24.00	25.00	26.00	26.00	26.00	
Capital Expenditures			$399.6	$402.5	$404.3	$404.3	$404.3	73.7%
Net Plant		$2,735.9						
NiSource Inc.	NI							
Capital Spending per Share			$6.00	$6.50	$7.00	$7.00	$7.00	
Common Shares Outstanding			500.00	512.50	525.00	525.00	525.00	
Capital Expenditures			$3,000.0	$3,331.3	$3,675.0	$3,675.0	$3,675.0	64.2%
Net Plant		$27,044.0						
Northwest Natural Gas Company	NWN							
Capital Spending per Share			$10.00	$10.75	$11.50	$11.50	$11.50	
Common Shares Outstanding			45.00	47.50	50.00	50.00	50.00	
Capital Expenditures			$450.0	$510.6	$575.0	$575.0	$575.0	73.1%
Net Plant		$3,672.3						
ONE Gas, Inc.	OGS							
Capital Spending per Share			$11.60	$11.38	$11.15	$11.15	$11.15	
Common Shares Outstanding			63.00	66.50	70.00	70.00	70.00	
Capital Expenditures			$730.8	$756.4	$780.5	$780.5	$780.5	57.6%
Net Plant		$6,645.9						
Southwest Gas Corporation	SWX							
Capital Spending per Share			$13.50	$14.00	$14.50	$14.50	$14.50	
Common Shares Outstanding			73.00	74.00	75.00	75.00	75.00	
Capital Expenditures			$985.5	$1,036.0	$1,087.5	$1,087.5	$1,087.5	65.2%
Net Plant		$8,109.1						
American States Water Company	AWR							
Capital Spending per Share			$5.40	$5.45	$5.50	$5.50	$5.50	
Common Shares Outstanding			39.00	39.50	40.00	40.00	40.00	
Capital Expenditures			$210.6	$215.3	$220.0	$220.0	$220.0	51.7%
Net Plant		$2,099.6						
California Water Service Group	CWT							
Capital Spending per Share			$6.50	$6.48	$6.45	$6.45	$6.45	
Common Shares Outstanding			53.00	51.50	50.00	50.00	50.00	
Capital Expenditures			$344.5	$333.5	$322.5	$322.5	$322.5	39.8%
Net Plant		$4,134.6						
Middlesex Water Company	MSEX							
Capital Spending per Share			$5.65	$5.83	$6.00	$6.00	$6.00	
Common Shares Outstanding			18.00	18.00	18.00	18.00	18.00	
Capital Expenditures			$101.7	$104.9	$108.0	$108.0	$108.0	49.7%
Net Plant		$1,067.1						
H20 America (SJW Group)	HTO							
Capital Spending per Share			$8.75	$8.75	$8.75	$8.75	$8.75	
Common Shares Outstanding			31.00	30.50	30.00	30.00	30.00	
Capital Expenditures			$271.3	$266.9	$262.5	$262.5	$262.5	29.6%
Net Plant		$4,473.5						
Essential Utilities, Inc.	WTRG							
Capital Spending per Share			$5.00	$5.00	$5.00	$5.00	$5.00	
Common Shares Outstanding			283.00	285.50	288.00	288.00	288.00	
Capital Expenditures			$1,415.0	$1,427.5	$1,440.0	$1,440.0	$1,440.0	54.5%
Net Plant		$13,143.0						
Pennsylvania American Water	PAWC							
Capital Expenditures [8]			$632.42	$681.66	$718.02	$772.84	$812.75	52.3%
Net Plant [9]		$6,912.6						

Notes:
[1] - [6] Value Line, dated July 4, 2025 and August 22, 2025
[7] Equals (Column [2] + [3] + [4] + [5] + [6]) / Column [1]
[8] Company provided data
[9] Company provided data

PROJECTED CAPITAL EXPENDITURES AS A PERCENT OF NET PLANT



Projected CAPEX / Net Plant

Rank	Company		Percent
1	H20 America (SJW Group)	HTO	29.6%
2	California Water Service Group	CWT	39.8%
3	Middlesex Water Company	MSEX	49.7%
4	American States Water Company	AWR	51.7%
5	Pennsylvania American Water	PAWC	52.3%
6	Essential Utilities, Inc.	WTRG	54.5%
7	ONE Gas, Inc.	OGS	57.6%
8	NiSource Inc.	NI	64.2%
9	Southwest Gas Corporation	SWX	65.2%
10	Northwest Natural Gas Company	NWN	73.1%
11	Chesapeake Utilities Corporation	CPK	73.7%
12	Atmos Energy Corporation	ATO	88.7%

Proxy Group Median	57.61%
Pennsylvania American Water as % of Median	0.91

Notes:
Schedule 12, p. 1-2 col. [7]

COMPARISON OF PAWC AND PROXY GROUP COMPANIES
COST RECOVERY MECHANISMS

Company	Ticker	State	Utility Type	Infrastructure Cost Recovery Mechanism	Citation	Future Test Year	Revenue Stabilization or Decoupling	Citations
American States Water Co								Infrastructure Cost Recovery: 2024 10-K, p. 91-92, and p. 94
	AWR	California	Water	Yes		Fully Forecast	Full	Revenue Stabilization or Decoupling: 2024 10-K, p. 50 and p. 95
	AWR	California	Electric	Yes		Fully Forecast	Full	Test Year: S&P Cap IQ Pro, Commission Profiles; 10-K p. 61
Atmos Energy Corporation								
	ATO	Colorado	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 7-10
	ATO	Kansas	Gas	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 8-10, S&P Global Market Intelligence,
	ATO	Kentucky	Gas	Yes		Fully Forecast	Partial	Regulatory Focus: Adjustment Clauses, dated 7/18/22
	ATO	Louisiana	Gas	Yes		Historical	FRP	Infrastructure mechanism: 2024 10-K p. 8
	ATO	Mississippi	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles; Infrastructure
	ATO	Tennessee	Gas	Yes		Fully Forecast	FRP	mechanism: 2024 10-K p. 8
	ATO	Texas	Gas	Yes		Historical	FRP	
	ATO	Virginia	Gas	Yes		Historical	Partial	
Chesapeake Utilities Corporation								
	CPK	Delaware	Gas	Yes		Historical	No	Infrastructure Cost Recovery: 2024 10-K, p. 8
	CPK	Maryland	Gas	No		Partially Forecast	Partial	Revenue Stabalization or Decoupling: 2024 10-K, p.8
	CPK	Florida	Gas	Yes		Fully Forecast	No	Test Year: 2024 10-K: Florida - p. 7, 40; DE & MD- S&P Cap IQ Pro, Commission Profiles
California Water Service Group								
	CWT	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: 2024 10-K, p.9
	CWT	Hawaii	Water	No		Fully Forecast	No	(California Water); Company Tariffs (HI, WA, NM)
	CWT	New Mexico	Water	No		Partially Forecast	No	Test Year: S&P Cap IQ Pro, Commission Profiles
	CWT	Washington	Water	Yes		Historical	No	
Essential Utilities, Inc.								
	WTRG	Pennsylvania	Water	Yes		Fully Forecast	No	Infrastructure Cost Recovery: 2024 10-K, p. 9, 39; S&P Global Market Intelligence, Regulatory
	WTRG	Pennsylvania	Gas	Yes		Fully Forecast	Partial	Focus: Adjustment Clauses, dated 7/18/22
	WTRG	Ohio	Water	Yes		Partially Forecast	No	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles; 2024 10-K p. 39;
	WTRG	Illinois	Water	Yes		Fully Forecast	Full	Aqua Virginia (WTRG) Case No. PUR-2023-00073
	WTRG	Texas	Water	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 8, 9 & 39
	WTRG	New Jersey	Water	Yes		Partially Forecast	No	
	WTRG	North Carolina	Water	Yes		Partially Forecast	No	
	WTRG	Indiana	Water	Yes		Fully Forecast	No	
	WTRG	Virginia	Water	Yes		Partially Forecast	No	
	WTRG	Kentucky	Gas	Yes		Fully Forecast	Partial	
	WTRG	West Virginia	Gas	No		Historical	No	
Middlesex Water Company								
	MSEX	New Jersey	Water	Yes		Partially Forecast	No	Infrastructure Cost Recovery/Revenue Decoupling: 2024 10-K p. 26; Tariffs (NJ, DE)
	MSEX	Delaware	Water	Yes		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History
	MSEX	Pennsylvania	Water	No		Fully Forecast	No	
NiSource Inc.								
	NI	Indiana	Electric	Yes		Fully Forecast	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	NI	Indiana	Gas	Yes		Fully Forecast	No	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22; 2024 10-K p. 11 & 50;
	NI	Kentucky	Gas	Yes		Fully Forecast	Partial	S&P Commissions Profiles
	NI	Maryland	Gas	Yes		Partially Forecast	Partial	Test Year: S&P Cap IQ Pro, Rate Case History; Case 21-637-GA-AIR (Ohio)
	NI	Ohio	Gas	Yes		Partially Forecast	SFV	
	NI	Pennsylvania	Gas	Yes		Fully Forecast	Partial	
	NI	Virginia	Gas	Yes		Historical	Partial	
Northwest Natural Gas Company								Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	NWN	Oregon	Gas	No		Fully Forecast	Partial	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	NWN	Washington	Gas	No		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History
ONE Gas, Inc.								
	OGS	Kansas	Gas	Yes		Historical	Partial	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	OGS	Oklahoma	Gas	No		Historical	FRP	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	OGS	Texas	Gas	Yes		Historical	FRP	Test Year: S&P Cap IQ Pro, Rate Case History
SJW Group								
	SJW	California	Water	Yes		Fully Forecast	Full	Infrastructure Cost Recovery: 2024 10-K, p. 5-8 for CA, p. 7-8 for CT, p.8 for TX (SIC), p. 8-9
	SJW	Connecticut	Water	Yes		Fully Forecast	Full	for ME
	SJW	Maine	Water	Yes		Historical	No	Revenue Stabilization or Decoupling: 2024 10-K, p. 62-64
	SJW	Texas	Water	No		Historical	No	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
Southwest Gas Corporation								
	SWX	Arizona	Gas	No		Historical	Full	Infrastructure Cost Recovery and Revenue Stabilization or Decoupling: S&P Global Market
	SWX	California	Gas	No		Fully Forecast	Full	Intelligence, Regulatory Focus: Adjustment Clauses, dated 7/18/22
	SWX	Nevada	Gas	Yes		Historical	Full	Test Year: S&P Cap IQ Pro, Rate Case History and Commission Profiles
		Water Companies						
Proxy Group Totals		Yes	16	Yes 39	Historical	20	Full	9
		All water	20	No 11	Fully Forecast	21	Partial	12
					Partially Forecast	9	FRP	6
							SFV	1
							No	22
		Infrastructure Cost Recovery Mechanism		78.00%	Future Test Year	60.00%	RSM	56.00%
Pennsylvania American Water		Pennsylvania	Water	Yes		Fully Forecast	No	Data Provided by Company.

FLOTATION COST ADJUSTMENT

Company	Ticker	Date [i]	[1] Shares Issued (000)	[2] Offering Price	[3] Under-writing Discount [ii]	[4] Offering Expense ($000)	[5] Net Proceeds Per Share	[6] Total Flotation Costs ($000)	[7] Gross Equity Issue Before Costs ($000)	[8] Net Proceeds ($000)	[9] Flotation Cost Percentage	
American Water Works Company	AWK	2/28/2023	12,650	135.50	2.033	700	133.41	26,411	1,714,075	1,687,664	1.54%	[iii]

[i] Offering Completion Date
[ii] Underwriting discount is calculated as the market price minus the offering price when not explicitly given in the prospectus.
[iii] American Water Works Company: AWK Prospectus 424B7 02.28.2023

The flotation cost adjustment is derived by dividing the dividend yield by 1 − F (where F = flotation costs expressed in percentage terms), or by 0.9846, and adding that result to the constant growth rate to determine the cost of equity. Using the formulas shown previously in my testimony, the Constant Growth DCF calculation is modified as follows to accommodate an adjustment for flotation costs:

$$k = \frac{D \times (1 + 0.5g)}{P \times (1 - F)} + g$$

Company	Ticker	[10] Annualized Dividend	[11] Stock Price	[12] Dividend Yield	[13] Expected Dividend Yield	[14] Expected Dividend Yield Adjusted for Flotation Costs	[15] Value Line Earnings Growth	[16] S&P Capital IQ Earnings Growth	[17] Zacks Earnings Growth	[18] Average Earnings Growth	[19] Cost of Equity: Mean Growth Rate	[20] Cost of Equity Adjusted for Flotation Costs
Atmos Energy Corporation	ATO	$3.48	$165.62	2.10%	2.18%	2.21%	7.00%	7.22%	7.30%	7.17%	9.35%	9.39%
Chesapeake Utilities Corporation	CPK	$2.74	$126.04	2.17%	2.26%	2.30%	8.00%	8.30%	n/a	8.15%	10.41%	10.45%
NiSource Inc.	NI	$1.12	$41.53	2.70%	2.81%	2.86%	9.50%	8.44%	7.90%	8.61%	11.43%	11.47%
Northwest Natural Gas Company	NWN	$1.96	$42.14	4.65%	4.79%	4.87%	6.50%	5.75%	n/a	6.13%	10.92%	10.99%
ONE Gas, Inc.	OGS	$2.68	$76.30	3.51%	3.61%	3.66%	4.50%	5.94%	5.60%	5.35%	8.95%	9.01%
Southwest Gas Corporation	SWX	$2.48	$78.30	3.17%	3.34%	3.40%	10.00%	13.11%	10.40%	11.17%	14.51%	14.57%
American States Water Company	AWR	$2.02	$73.36	2.75%	2.84%	2.88%	7.00%	5.65%	n/a	6.32%	9.16%	9.20%
California Water Service Group	CWT	$1.20	$46.18	2.60%	2.72%	2.76%	9.50%	8.78%	n/a	9.14%	11.85%	11.90%
Middlesex Water Company	MSEX	$1.36	$53.34	2.55%	2.63%	2.68%	7.50%	5.86%	n/a	6.68%	9.31%	9.35%
H20 America (SJW)	HTO	$1.68	$49.41	3.40%	3.50%	3.56%	6.00%	5.19%	6.50%	5.90%	9.40%	9.45%
Essential Utilities, Inc.	WTRG	$1.37	$38.53	3.56%	3.65%	3.71%	6.00%	4.76%	5.20%	5.32%	8.97%	9.03%
Median											9.40%	9.45%
Flotation Cost Adjustment												0.05% [21]

Notes:
[1] - [4] See Notes [i] to [iii] above
[5] Equals [8]/[1]
[6] Equals [4] + ([1] x [3])
[7] Equals [1] x [2]
[8] Equals [7] - [6]
[9] Equals [6] / [7]
[10] Bloomberg Professional
[11] Bloomberg Professional, equals 30-day average as of September 30, 2025
[12] Equals [10] / [11]
[13] Equals [12] x (1 + 0.5 x [18])
[14] Equals [13] / (1 − Flotation Cost)
[15] Value Line
[16] S&P Capital IQ
[17] Zacks Investment Research
[18] Equals Average of [15], [16], [17]
[19] Equals [13] + [18]
[20] Equals [14] + [18]
[21] Equals [20] (Median) - [19] (Median)
[22] S&P Capital IQ and Zacks report an equivalent projected EPS growth rate for AWR, CWT, and MSEX.
To avoid doubling counting, I exclude projected EPS growth rate from Zacks for AWR, CWT, and MSEX.

CAPITAL STRUCTURE ANALYSIS

COMMON EQUITY RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	52.33%	50.32%	54.16%	52.27%
Atmos Energy Corporation	ATO	60.26%	60.20%	60.01%	60.16%
California Water Service Group	CWT	49.91%	50.28%	50.00%	50.06%
Chesapeake Utilities Corporation	CPK	48.37%	47.30%	50.94%	48.87%
Essential Utilities, Inc.	WTRG	56.23%	55.86%	56.85%	56.31%
Middlesex Water Company	MSEX	59.49%	56.62%	57.46%	57.86%
NiSource Inc.	NI	54.78%	55.39%	54.17%	54.78%
Northwest Natural Gas Company	NWN	47.19%	46.96%	47.72%	47.29%
ONE Gas, Inc.	OGS	58.96%	60.41%	58.24%	59.21%
H2O America	HTO	51.88%	51.49%	50.24%	51.21%
Southwest Gas Corporation	SWX	48.13%	47.45%	42.33%	45.97%
Proxy Group					
MEAN		53.41%	52.93%	52.92%	53.09%
LOW		47.19%	46.96%	42.33%	45.97%
HIGH		60.26%	60.41%	60.01%	60.16%

COMMON EQUITY RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	52.33%	50.32%	54.16%	52.27%
Atmos Energy Corporation	ATO	60.26%	60.20%	60.01%	60.16%
California Water Service	CWT	49.80%	49.94%	49.51%	49.75%
New Mexico Water Service Water Division	CWT	59.23%	59.90%	63.85%	60.99%
New Mexico Water Service Sewer Division	CWT	58.01%	62.32%	63.61%	61.31%
Washington Water Service	CWT	51.15%	56.97%	60.27%	56.13%
Hawaii Water Service Kaanapali Division	CWT	42.70%	49.38%	49.85%	47.31%
Hawaii Water Service Pukalani Division	CWT	68.89%	67.08%	65.87%	67.28%
Chesapeake Utilities Corporation	CPK	48.37%	47.35%	50.94%	48.89%
Aqua Pennsylvania Water	WTRG	53.18%	51.23%	55.77%	53.39%
Aqua Pennsylvania Wastewater	WTRG	99.26%	99.92%	99.90%	99.69%
Peoples Natural Gas Company	WTRG	54.01%	55.92%	53.41%	54.45%
Aqua Ohio Water	WTRG	56.25%	53.47%	54.03%	54.58%
Aqua Ohio Wastewater	WTRG	91.02%	90.58%	74.40%	85.33%
Aqua Illinois	WTRG	51.44%	58.81%	56.55%	55.60%
Aqua Texas	WTRG	55.20%	52.80%	49.99%	52.66%
Aqua New Jersey, Inc. Water	WTRG	54.98%	49.09%	55.74%	53.27%
Aqua New Jersey, Inc. Wastewater	WTRG	100.00%	100.00%	100.00%	100.00%
Aqua North Carolina	WTRG	58.51%	57.00%	50.21%	55.24%
Aqua Virginia	WTRG	59.34%	50.31%	47.83%	52.49%
Delta Natural Gas Company	WTRG	62.07%	58.03%	52.45%	57.52%
Middlesex Water Company	MSEX	59.81%	56.91%	57.50%	58.08%
Pinelands Water	MSEX	39.02%	36.86%	52.71%	42.86%
Pinelands WW	MSEX	41.56%	39.89%	55.29%	45.58%
Northern Indiana Public Service Company LLC	NI	58.01%	59.14%	56.92%	58.02%
Columbia Gas of Kentucky, Inc.	NI	51.44%	53.66%	54.91%	53.34%
Columbia Gas of Maryland, Inc.	NI	52.00%	52.00%	51.96%	51.99%
Columbia Gas of Ohio, Inc.	NI	50.27%	50.50%	50.67%	50.48%
Columbia Gas of Pennsylvania, Inc.	NI	56.07%	55.88%	56.64%	56.20%
Columbia Gas of Virginia, Inc.	NI	44.58%	45.25%	44.25%	44.69%
Northwest Natural Gas Company	NWN	47.19%	46.96%	47.72%	47.29%
Kansas Gas Service Company, Inc.	OGS	59.53%	60.44%	58.37%	59.45%
Oklahoma Natural Gas Company	OGS	59.23%	60.46%	58.26%	59.32%
Texas Gas Service Company, Inc.	OGS	58.22%	60.35%	58.13%	58.90%
San Jose Water	HTO	50.12%	49.64%	48.74%	49.50%
CT Water	HTO	54.49%	53.99%	52.92%	53.80%
Maine Water Co.	HTO	51.99%	52.77%	48.91%	51.22%
Southwest Gas Corporation	SWX	48.13%	47.45%	42.33%	45.97%

Notes:

[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.
[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

LONG-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	39.56%	38.91%	34.94%	37.80%
Atmos Energy Corporation	ATO	39.74%	39.80%	39.99%	39.84%
California Water Service Group	CWT	44.15%	44.46%	48.28%	45.63%
Chesapeake Utilities Corporation	CPK	44.79%	45.87%	36.69%	42.45%
Essential Utilities, Inc.	WTRG	39.41%	43.49%	40.09%	41.00%
Middlesex Water Company	MSEX	37.26%	37.85%	35.79%	36.96%
NiSource Inc.	NI	45.03%	44.51%	45.83%	45.12%
Northwest Natural Gas Company	NWN	47.94%	52.40%	45.46%	48.60%
ONE Gas, Inc.	OGS	26.58%	25.06%	41.76%	31.13%
H2O America	HTO	47.16%	42.78%	43.14%	44.36%
Southwest Gas Corporation	SWX	51.87%	52.55%	53.97%	52.80%
Proxy Group					
MEAN		42.13%	42.52%	42.36%	42.34%
LOW		26.58%	25.06%	34.94%	31.13%
HIGH		51.87%	52.55%	53.97%	52.80%

LONG-TERM DEBT RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	39.56%	38.91%	34.94%	37.80%
Atmos Energy Corporation	ATO	39.74%	39.80%	39.99%	39.84%
California Water Service	CWT	44.01%	44.58%	48.85%	45.81%
New Mexico Water Service Water Division	CWT	38.42%	37.97%	33.63%	36.67%
New Mexico Water Service Sewer Division	CWT	40.69%	36.26%	34.70%	37.21%
Washington Water Service	CWT	48.68%	42.43%	35.60%	42.24%
Hawaii Water Service Kaanapali Division	CWT	57.30%	50.62%	50.15%	52.69%
Hawaii Water Service Pukalani Division	CWT	31.11%	32.92%	34.13%	32.72%
Chesapeake Utilities Corporation	CPK	44.79%	45.81%	36.69%	42.43%
Aqua Pennsylvania Water	WTRG	0.00%	48.05%	43.55%	30.53%
Aqua Pennsylvania Wastewater	WTRG	0.74%	0.08%	0.10%	0.31%
Peoples Natural Gas Company	WTRG	34.04%	43.18%	37.35%	38.19%
Aqua Ohio Water	WTRG	43.75%	46.53%	45.97%	45.42%
Aqua Ohio Wastewater	WTRG	8.98%	9.42%	25.60%	14.67%
Aqua Illinois	WTRG	47.07%	41.19%	43.45%	43.90%
Aqua Texas	WTRG	44.71%	47.08%	49.87%	47.22%
Aqua New Jersey, Inc. Water	WTRG	45.02%	50.91%	44.26%	46.73%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	41.49%	43.00%	49.79%	44.76%
Aqua Virginia	WTRG	40.66%	49.69%	52.17%	47.51%
Delta Natural Gas Company	WTRG	36.94%	36.96%	37.19%	37.03%
Middlesex Water Company	MSEX	36.88%	37.46%	36.24%	36.86%
Pinelands Water	MSEX	60.98%	63.14%	0.00%	41.37%
Pinelands WW	MSEX	58.44%	60.11%	0.00%	39.52%
Northern Indiana Public Service Company LLC	NI	41.60%	40.65%	43.08%	41.78%
Columbia Gas of Kentucky, Inc.	NI	48.56%	46.34%	45.09%	46.66%
Columbia Gas of Maryland, Inc.	NI	48.00%	48.00%	48.04%	48.01%
Columbia Gas of Ohio, Inc.	NI	49.73%	49.50%	49.33%	49.52%
Columbia Gas of Pennsylvania, Inc.	NI	43.93%	44.12%	43.36%	43.80%
Columbia Gas of Virginia, Inc.	NI	55.42%	54.75%	55.75%	55.31%
Northwest Natural Gas Company	NWN	47.94%	52.40%	45.46%	48.60%
Kansas Gas Service Company, Inc.	OGS	40.47%	39.56%	41.63%	40.55%
Oklahoma Natural Gas Company	OGS	40.77%	39.54%	41.74%	40.68%
Texas Gas Service Company, Inc.	OGS	0.00%	0.00%	41.87%	13.96%
San Jose Water	HTO	49.88%	45.52%	42.87%	46.09%
CT Water	HTO	45.38%	40.35%	43.98%	43.23%
Maine Water Co.	HTO	37.14%	35.59%	41.40%	38.04%
Southwest Gas Corporation	SWX	51.87%	52.55%	53.97%	52.80%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

PREFERRED EQUITY RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	0.00%	0.00%	0.00%	0.00%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service Group	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	0.00%	0.00%	0.00%	0.00%
Essential Utilities, Inc.	WTRG	0.00%	0.00%	0.00%	0.00%
Middlesex Water Company	MSEX	0.22%	0.28%	0.30%	0.26%
NiSource Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	0.00%	0.00%	0.00%	0.00%
ONE Gas, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
H2O America	HTO	0.00%	0.00%	0.00%	0.00%
Southwest Gas Corporation	SWX	0.00%	0.00%	0.00%	0.00%
Proxy Group					
MEAN		0.02%	0.03%	0.03%	0.02%
LOW		0.00%	0.00%	0.00%	0.00%
HIGH		0.22%	0.28%	0.30%	0.26%

PREFERRED EQUITY RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	0.00%	0.00%	0.00%	0.00%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service	CWT	0.00%	0.00%	0.00%	0.00%
New Mexico Water Service Water Division	CWT	0.00%	0.00%	0.00%	0.00%
New Mexico Water Service Sewer Division	CWT	0.00%	0.00%	0.00%	0.00%
Washington Water Service	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Kaanapali Division	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Pukalani Division	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	0.00%	0.00%	0.00%	0.00%
Aqua Pennsylvania Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Pennsylvania Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Peoples Natural Gas Company	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Illinois	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Texas	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Virginia	WTRG	0.00%	0.00%	0.00%	0.00%
Delta Natural Gas Company	WTRG	0.00%	0.00%	0.00%	0.00%
Middlesex Water Company	MSEX	0.22%	0.28%	0.30%	0.27%
Pinelands Water	MSEX	0.00%	0.00%	0.00%	0.00%
Pinelands WW	MSEX	0.00%	0.00%	0.00%	0.00%
Northern Indiana Public Service Company LLC	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Kentucky, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Maryland, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Ohio, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Pennsylvania, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Virginia, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	0.00%	0.00%	0.00%	0.00%
Kansas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
Oklahoma Natural Gas Company	OGS	0.00%	0.00%	0.00%	0.00%
Texas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
San Jose Water	HTO	0.00%	0.00%	0.00%	0.00%
CT Water	HTO	0.00%	0.00%	0.00%	0.00%
Maine Water Co.	HTO	0.00%	0.00%	0.00%	0.00%
Southwest Gas Corporation	SWX	0.00%	0.00%	0.00%	0.00%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

CAPITAL STRUCTURE ANALYSIS

SHORT-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2024	2023	2022	3-yr Avg.
American States Water Company	AWR	8.11%	10.77%	10.90%	9.93%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service Group	CWT	5.94%	5.27%	1.72%	4.31%
Chesapeake Utilities Corporation	CPK	6.84%	6.83%	12.37%	8.68%
Essential Utilities, Inc.	WTRG	4.36%	0.65%	3.06%	2.69%
Middlesex Water Company	MSEX	3.04%	5.26%	6.45%	4.92%
NiSource Inc.	NI	0.20%	0.10%	0.00%	0.10%
Northwest Natural Gas Company	NWN	4.87%	0.64%	6.82%	4.11%
ONE Gas, Inc.	OGS	14.46%	14.53%	0.00%	9.66%
H2O America	HTO	0.96%	5.72%	6.62%	4.43%
Southwest Gas Corporation	SWX	0.00%	0.00%	3.71%	1.24%
Proxy Group					
MEAN		4.43%	4.52%	4.69%	4.55%
LOW		0.00%	0.00%	0.00%	0.00%
HIGH		14.46%	14.53%	12.37%	9.93%

SHORT-TERM DEBT RATIO - UTILITY OPERATING COMPANIES

Company Name	Ticker	2024	2023	2022	3-yr Avg.
Golden State Water / Bear Valley	AWR	8.11%	10.77%	10.90%	9.93%
Atmos Energy Corporation	ATO	0.00%	0.00%	0.00%	0.00%
California Water Service	CWT	6.19%	5.48%	1.64%	4.44%
New Mexico Water Service Water Division	CWT	2.34%	2.13%	2.52%	2.33%
New Mexico Water Service Sewer Division	CWT	1.30%	1.43%	1.69%	1.47%
Washington Water Service	CWT	0.16%	0.60%	4.13%	1.63%
Hawaii Water Service Kaanapali Division	CWT	0.00%	0.00%	0.00%	0.00%
Hawaii Water Service Pukalani Division	CWT	0.00%	0.00%	0.00%	0.00%
Chesapeake Utilities Corporation	CPK	6.84%	6.84%	12.37%	8.68%
Aqua Pennsylvania Water	WTRG	1.78%	0.72%	0.68%	1.06%
Aqua Pennsylvania Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Peoples Natural Gas Company	WTRG	11.95%	0.90%	9.24%	7.36%
Aqua Ohio Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Ohio Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Illinois	WTRG	1.50%	0.00%	0.00%	0.50%
Aqua Texas	WTRG	0.09%	0.11%	0.14%	0.11%
Aqua New Jersey, Inc. Water	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua New Jersey, Inc. Wastewater	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua North Carolina	WTRG	0.00%	0.00%	0.00%	0.00%
Aqua Virginia	WTRG	0.00%	0.00%	0.00%	0.00%
Delta Natural Gas Company	WTRG	0.99%	5.01%	10.36%	5.45%
Middlesex Water Company	MSEX	3.09%	5.35%	5.96%	4.80%
Pinelands Water	MSEX	0.00%	0.00%	47.29%	15.76%
Pinelands WW	MSEX	0.00%	0.00%	44.71%	14.90%
Northern Indiana Public Service Company LLC	NI	0.39%	0.21%	0.00%	0.20%
Columbia Gas of Kentucky, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Maryland, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Ohio, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Pennsylvania, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Columbia Gas of Virginia, Inc.	NI	0.00%	0.00%	0.00%	0.00%
Northwest Natural Gas Company	NWN	4.87%	0.64%	6.82%	4.11%
Kansas Gas Service Company, Inc.	OGS	0.00%	0.00%	0.00%	0.00%
Oklahoma Natural Gas Company	OGS	0.00%	0.00%	0.00%	0.00%
Texas Gas Service Company, Inc.	OGS	41.78%	39.65%	0.00%	27.14%
San Jose Water	HTO	0.00%	4.84%	8.40%	4.41%
CT Water	HTO	0.13%	5.67%	3.10%	2.97%
Maine Water Co.	HTO	10.87%	11.64%	9.70%	10.74%
Southwest Gas Corporation	SWX	0.00%	0.00%	3.71%	1.24%

Notes:
[1] Ratios are weighted by actual common capital, preferred equity, long-term debt and short-term debt of Operating Subsidiaries.

[2] Natural Gas, Electric and Water operating subsidiaries where data was unable to be obtained for 2024, 2023, and 2022 were removed from the analysis.

Pennsylvania-American Water Company
Total Company

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	44.68%	4.69%	2.10%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	55.31%	10.95%	6.06%
Total			8.15%
Proforma at June 31, 2027			
Long-term Debt	44.66%	4.63%	2.07%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	55.33%	10.95%	6.06%
Total			8.17%

Pennsylvania-American Water Company
Water Services - Cost of Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	43.87%	4.76%	2.09%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	56.12%	10.95%	6.15%
Total			8.23%
Proforma at June 31, 2027			
Long-term Debt	43.68%	4.71%	2.06%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	56.31%	10.95%	6.17%
Total			8.22%

Pennsylvania-American Water Company
Wastewater Services - Cost of Capital

Type of Capital	Ratios	Cost Rate	Weighted Cost Rate
Proforma at June 30, 2026			
Long-term Debt	42.21%	4.76%	2.01%
LTD WW Financing	5.53%	2.32%	0.13%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	52.25%	10.95%	5.72%
Total			7.86%
Proforma at June 30, 2027			
Long-term Debt	41.59%	4.71%	1.96%
LTD WW Financing	6.88%	2.20%	0.15%
Preferred Stock	0.01%	9.71%	0.00%
Common Equity	51.52%	10.95%	5.64%
Total			7.75%

Pennsylvania American Water Company
Capital Structure - Wastewater Specific LTD

Bond #	6/30/2025 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
	PENNVEST- Clarion WW													
BD240093	04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	20	0	16,892,338	100.00%	0	15.32%	1.00%	0.15%
	PEDFA - Coatesville WW													
BD240084	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0	76.76%	3.17%	2.43%
	PENNVEST- Scranton WW													
BD240103	12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	24	0	7,951,445	100.00%	0	7.91%	1.00%	0.08%
			$71,843,783	**$61,227,844**		**$1,552,278**		**$1,173,060**	**$70,670,723**		**$0**	100.00%		2.67%

	6/30/2026 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
	PENNVEST- Clarion WW													
BD240101	04/01/15	02/01/37	16,892,338	8,618,618	1.000%	86,186	16	0	16,892,338	100.00%	0	11.19%	1.00%	0.11%
	PEDFA - Coatesville WW													
BD240082	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0	61.04%	3.17%	1.93%
	PENNVEST- Scranton WW													
BD240105	12/29/16	11/01/37	7,951,445	4,476,949	1.000%	44,769	20	0	7,951,445	100.00%	0	5.81%	1.00%	0.06%
	PENNVEST- Exeter WW													
	06/30/26	07/01/46	1,706,000	1,706,000	1.000%	17,060	43		1,706,000	100.00%	0	2.22%	1.00%	0.02%
	PENNVEST- Kinzua Rd WW													
	06/30/26	07/01/46	15,200,000	15,200,000	1.000%	152,000	45		15,200,000	100.00%	0	19.74%	1.00%	0.20%
			$88,749,783	**$77,001,567**		**$1,710,015**		**$1,173,060**	**$87,576,723**		**$0**	100.00%		2.32%

	6/30/2027 DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS Ratio	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
BD240101	**PENNVEST- Clarion WW**													
	04/01/15	02/01/37	16,892,338	7,847,014	1.000%	78,470	16	0	16,892,338	100.00%	0.00%	7.83%	1.00%	0.08%
BD240082	**PEDFA - Coatesville WW**													
	06/21/19	04/01/39	47,000,000	47,000,000	3.000%	1,410,000	5	1,173,060	45,826,940	97.50%	0.00%	46.92%	3.17%	1.49%
BD240105	**PENNVEST- Scranton WW**													
	12/29/16	11/01/37	7,951,445	4,104,901	1.000%	41,049	20	0	7,951,445	100.00%	0.00%	4.10%	1.00%	0.04%
new	**PENNVEST- Exeter WW**													
	06/30/26	07/01/46	1,706,000	1,610,671	1.000%	16,107	43		1,706,000	100.00%	0.00%	1.61%	1.00%	0.02%
new	**PENNVEST- Kinzua Rd WW**													
	06/30/26	07/01/46	15,200,000	14,509,996	1.000%	145,100	45		15,200,000	100.00%	0.00%	14.48%	1.00%	0.14%
new	**PENNVEST- Butler WW**													
	06/30/27	07/01/47	25,100,000	25,100,000	1.743%	437,493	56		25,100,000	100.00%	0.00%	25.06%	1.74%	0.44%
			$113,849,783	**$100,172,581**		**$2,128,219**		**$1,173,060**	**$112,676,723**		0.00%	100.00%		2.20%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2025

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.40%	6.82%	0.10%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.53%	7.94%	0.44%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.37%	8.91%	0.03%
08/01/04	08/01/25	10,000,000	10,000,000	8.150%	815,000		60,119	9,939,881	99.40%		0.37%	8.21%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.85%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.66%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.29%	5.05%	0.07%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.57%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.42%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.85%	3.83%	0.34%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.74%	4.34%	0.16%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.76%	3.85%	0.11%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		8.39%	4.26%	0.36%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.60%	4.59%	0.21%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		4.06%	3.57%	0.14%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.95%	3.17%	0.09%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.95%	2.72%	0.08%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.49%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.11%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.32%	3.52%	0.12%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.75%	2.74%	0.05%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.75%	3.32%	0.06%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		9.40%	4.59%	0.43%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.42%	4.26%	0.19%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.22%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.33%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.12%	4.20%	0.01%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.18%	5.14%	0.01%
08/15/23	06/15/26	150,000,000	150,000,000	3.625%	5,437,500	34	2,127,292	147,872,708	98.58%		5.53%	4.16%	0.23%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		6.45%	5.30%	0.34%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		6.45%	5.59%	0.36%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.44%	5.34%	0.24%
Pennvest Loans													
01/01/06	12/01/25	2,969,427	131,502	2.763%	3,633	7	34,130	2,935,297	98.85%		0.00%	2.84%	0.00%
10/01/09	09/01/29	2,044,097	584,740	2.547%	14,893	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	4,004,410	2.690%	107,719	9	0	11,344,840	100.00%		0.15%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	4,353,257	3.117%	135,691	10	0	9,936,500	100.00%		0.16%	3.12%	0.01%
01/05/12	12/01/31	1,565,812	623,228	3.098%	19,308	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	1,003,277	1.000%	10,033	12	0	1,716,001	100.00%		0.04%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	662,469	2.810%	18,615	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	421,935	2.690%	11,350	14	0	1,186,128	100.00%		0.02%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	576,376	2.196%	12,657	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	16	0	16,892,338	100.00%		0.35%	1.00%	0.00%
10/15/15	07/01/40	123,663	78,968	1.000%	790	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	619,298	1.000%	6,193	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,551,245	1.985%	50,642	19	0	4,152,000	100.00%		0.09%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	20	0	7,951,445	100.00%		0.18%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,583,278	2.027%	72,633	21	0	5,937,613	100.00%		0.13%	2.03%	0.00%
		$2,748,568,241	**$2,712,146,232**		**$116,876,944**		**$57,082,374**	**$2,691,485,867**			**100.00%**		**4.54%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(7) Sligo/Shippenville, Interest rate 1.385% for first 86 months and 2.763% (06/2013) for remainder
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(34) Unsecured borrowing at a coupon rate of 3.625% for 3 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2026

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.29%	6.82%	0.09%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.07%	7.94%	0.40%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.34%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.78%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.52%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.18%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.52%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.22%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.12%	3.83%	0.31%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.43%	4.34%	0.15%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.53%	3.85%	0.10%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.69%	4.26%	0.33%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.22%	4.59%	0.19%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.72%	3.57%	0.13%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.71%	3.17%	0.09%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.71%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.45%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.01%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.04%	3.52%	0.11%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.61%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.61%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.63%	4.59%	0.40%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.06%	4.26%	0.17%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.20%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.30%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.17%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.92%	5.30%	0.31%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.92%	5.59%	0.33%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.08%	5.34%	0.22%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.90%	5.77%	0.28%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.89%	5.78%	0.22%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.89%	6.22%	0.24%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	584,740	2.547%	14,893	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	4,004,410	2.690%	107,719	9	0	11,344,840	100.00%		0.14%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	4,353,257	3.117%	135,691	10	0	9,936,500	100.00%		0.15%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	623,228	3.098%	19,308	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	1,003,277	1.000%	10,033	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	662,469	2.810%	18,615	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	421,935	2.690%	11,350	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	576,376	2.196%	12,657	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	9,382,548	1.000%	93,825	16	0	16,892,338	100.00%		0.32%	1.00%	0.00%
10/15/15	07/01/40	123,663	78,968	1.000%	790	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	619,298	1.000%	6,193	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,551,245	1.985%	50,642	19	0	4,152,000	100.00%		0.09%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,845,296	1.000%	48,453	20	0	7,951,445	100.00%		0.16%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,583,278	2.027%	72,633	21	0	5,937,613	100.00%		0.12%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,220,300	1.743%	56,130	41	0	3,220,300	100.00%		0.11%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,701,806	1.743%	134,242	42	0	7,701,806	100.00%		0.26%	1.74%	0.00%
06/30/26	07/01/46	1,706,000	1,706,000	1.000%	17,060	43	0	1,706,000	100.00%		0.06%	1.00%	0.00%
06/30/26	07/01/56	1,602,753	1,602,753	1.000%	16,028	44	0	1,602,753	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/46	15,200,000	15,200,000	1.000%	152,000	45	0	15,200,000	100.00%		0.51%	1.00%	0.01%
		$2,990,029,674	**$2,956,445,589**		**$132,830,182**		**$58,610,834**	**$2,931,418,840**			**100.0%**		**4.69%**

Notes to Debt Schedule

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(7) Sligo/Shippenville, Interest rate 1.385% for first 86 months and 2.763% (06/2013) for remainder
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(34) Unsecured borrowing at a coupon rate of 3.625% for 3 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(45) new Pennvest Loan - Kinzua Rd WW Treatment Plant CAP Improvement - 1.00%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2027

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.20%	6.82%	0.08%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.32%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.73%	4.54%	0.03%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.42%	4.38%	0.06%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.10%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.49%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.07%	4.74%	0.10%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		7.58%	3.83%	0.29%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.20%	4.34%	0.14%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.36%	3.85%	0.09%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.18%	4.26%	0.31%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		3.94%	4.59%	0.18%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.47%	3.57%	0.12%
06/21/19	04/01/39	80,000,000	80,000,000	3.000%	2,400,000	5	1,996,698	78,003,302	97.50%		2.53%	3.17%	0.08%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.53%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.42%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		0.95%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		2.84%	3.52%	0.10%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.50%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.50%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.05%	4.59%	0.37%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		3.79%	4.26%	0.16%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.19%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.28%	5.19%	0.01%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.16%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.52%	5.30%	0.29%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.52%	5.59%	0.31%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		3.80%	5.34%	0.20%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.58%	5.77%	0.26%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.63%	5.78%	0.21%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.63%	6.22%	0.23%
09/15/26	10/01/36	115,000,000	115,000,000	5.649%	6,496,258	46	1,150,000	113,850,000	99.00%		3.63%	5.78%	0.21%
09/15/26	10/01/56	115,000,000	115,000,000	6.150%	7,072,653	47	1,150,000	113,850,000	99.00%		3.63%	6.22%	0.23%
03/15/27	06/01/37	45,000,000	45,000,000	5.749%	2,586,924	48	450,000	44,550,000	99.00%		1.42%	5.88%	0.08%
03/15/27	06/01/57	45,000,000	45,000,000	6.300%	2,834,970	49	450,000	44,550,000	99.00%		1.42%	6.37%	0.09%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	317,434	2.547%	8,085	8	-	2,044,097	100.00%		0.01%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	2,660,161	2.690%	71,558	9	-	11,344,840	100.00%		0.08%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,286,908	3.117%	102,453	10	-	9,936,500	100.00%		0.10%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	444,634	3.098%	13,775	11	-	1,565,812	100.00%		0.01%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	884,459	1.000%	8,845	12	-	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	447,629	2.810%	12,578	13	-	1,675,790	100.00%		0.01%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	286,856	2.690%	7,716	14	-	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	436,992	2.196%	9,596	15	-	1,378,357	100.00%		0.01%	2.20%	0.00%
04/01/15	02/01/37	16,892,338	7,847,014	1.000%	78,470	16	-	16,892,338	100.00%		0.25%	1.00%	0.00%
10/15/15	07/01/40	123,663	69,168	1.000%	692	17	-	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	542,449	1.000%	5,424	18	-	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,144,030	1.985%	42,559	19	-	4,152,000	100.00%		0.07%	1.98%	0.00%
12/29/16	11/01/37	7,951,445	4,104,901	1.000%	41,049	20	-	7,951,445	100.00%		0.13%	1.00%	0.00%
06/14/17	11/01/36	5,937,613	3,013,874	2.027%	61,091	21	-	5,937,613	100.00%		0.10%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,084,526	1.743%	53,763	41	-	3,220,300	100.00%		0.10%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,263,321	1.743%	126,600	42	-	7,701,806	100.00%		0.23%	1.74%	0.00%
06/30/26	07/01/46	1,706,000	1,610,671	1.000%	16,107	43	-	1,706,000	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/56	1,602,753	1,548,426	1.000%	15,484	44	-	1,602,753	100.00%		0.05%	1.00%	0.00%
06/30/26	07/01/46	15,200,000	14,509,996	1.000%	145,100	45	-	15,200,000	100.00%		0.46%	1.00%	0.00%
09/30/26	10/01/56	2,462,153	2,409,169	1.000%	24,092	50	-	2,462,153	100.00%		0.08%	1.00%	0.00%
09/30/26	10/01/46	1,115,015	1,077,100	1.000%	10,771	51	-	1,115,015	100.00%		0.03%	1.00%	0.00%
09/30/26	10/01/46	3,962,140	3,827,413	1.000%	38,274	52	-	3,962,140	100.00%		0.12%	1.00%	0.00%
09/30/26	10/01/56	2,939,158	2,875,910	1.000%	28,759	53	-	2,939,158	100.00%		0.09%	1.00%	0.00%
03/31/27	04/01/47	7,326,000	7,281,203	1.000%	72,812	54	-	7,326,000	100.00%		0.23%	1.00%	0.00%
03/31/27	04/01/47	7,370,000	7,286,673	1.000%	72,867	55	-	7,370,000	100.00%		0.23%	1.00%	0.00%
06/30/27	07/01/47	25,100,000	25,100,000	1.743%	437,493	56	-	25,100,000	100.00%		0.79%	1.74%	0.01%
		$3,210,304,140	**$3,168,085,322**		**$140,648,738**		**$59,741,186**	**$3,150,562,954**			**100.0%**		**4.63%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(16) Clarion WW Act 537 Implementation Project - Interest rate is 1.0% for the life of the loan
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(20) Debt assumed as part of Scranton Sewer acquisition
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(45) new Pennvest Loan - Kinzua Rd WW Treatment Plant CAP Improvement - 1.00%
(46) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(47) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(48) New unsecured borrowing at a coupon rate of 5.75% for 10 years
(49) New unsecured borrowing at a coupon rate of 6.30% for 30 years
(50) new Pennvest Loan - Pittsburgh LSLR Phase 2-Homestead Borough - 1.00%
(51) new Pennvest Loan - Summit Point PFAS/Mn Treatment Improvements - 1.00%
(52) new Pennvest Loan - New Castle LSLR Phase 1 - 1.00%
(53) new Pennvest Loan - Coatesville LSLR Phase 1 - 1.00%
(54) new Pennvest Loan - Marshwood Dam Rehabilitation - 1.00%
(55) new Pennvest Loan - Maple Lake Dam Rehabilitation - 1.00%
(56) new Pennvest Loan - Butler Wastewater District CAP Pump Station Improvements - 1.74%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2026

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.32%	6.82%	0.09%
09/01/06	09/01/26	150,000,000	150,000,000	7.800%	11,700,000		2,069,648	147,930,352	98.62%		5.22%	7.94%	0.41%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.35%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.80%	4.54%	0.04%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.56%	4.38%	0.07%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.22%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.54%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.28%	4.74%	0.11%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		8.34%	3.83%	0.32%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.53%	4.34%	0.15%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.60%	3.85%	0.10%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.91%	4.26%	0.34%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.34%	4.59%	0.20%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.82%	3.57%	0.14%
06/21/19	04/01/39	33,000,000	33,000,000	3.000%	990,000	5	823,638	32,176,362	97.50%		1.15%	3.17%	0.04%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.78%	2.72%	0.08%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.46%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		1.04%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		3.13%	3.52%	0.11%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.65%	2.74%	0.05%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.65%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.87%	4.59%	0.41%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		4.17%	4.26%	0.18%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.21%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.31%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.12%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.17%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		6.08%	5.30%	0.32%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		6.08%	5.59%	0.34%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		4.19%	5.34%	0.22%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		5.04%	5.77%	0.29%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		4.00%	5.78%	0.23%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		4.00%	6.22%	0.25%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	452,787	2.547%	11,532	8	0	2,044,097	100.00%		0.02%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	3,341,315	2.690%	89,881	9	0	11,344,840	100.00%		0.12%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,828,496	3.117%	119,334	10	0	9,936,500	100.00%		0.13%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	535,312	3.098%	16,584	11	0	1,565,812	100.00%		0.02%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	944,165	1.000%	9,442	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	556,560	2.810%	15,639	13	0	1,675,790	100.00%		0.02%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	355,305	2.690%	9,558	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	507,451	2.196%	11,144	15	0	1,378,357	100.00%		0.02%	2.20%	0.00%
10/15/15	07/01/40	123,663	74,092	1.000%	741	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	581,066	1.000%	5,811	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,359,564	1.985%	46,837	19	0	4,152,000	100.00%		0.08%	1.98%	0.00%
06/14/17	11/01/36	5,937,613	3,301,459	2.027%	66,921	21	0	5,937,613	100.00%		0.11%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,220,300	1.743%	56,130	41	0	3,220,300	100.00%		0.11%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,701,806	1.743%	134,242	42	0	7,701,806	100.00%		0.27%	1.74%	0.00%
06/30/26	07/01/56	1,602,753	1,602,753	1.000%	16,028	44	0	1,602,753	100.00%		0.06%	1.00%	0.00%
		$2,901,279,890	**$2,876,086,837**		**$131,051,744**		**$57,437,774**	**$2,843,842,116**			**100.00%**		**4.76%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%

PA AMERICAN WATER - TOTAL COMPANY
SCHEDULE OF DEBT AT June 30, 2027

DATE OF ISSUE	DATE OF MATURITY	AMOUNT ISSUED	AMOUNT OUTSTANDING	COUPON RATE	ANNUAL INTEREST	NOTE #	ISSUANCE EXPENSE	NET PROCEEDS	NET PROCEEDS RATIO	SINKING REQUIR.	PERCENT TO TOTAL	EFFECTIVE COST RATE (1)	WEIGHTED COST RATE
Bonds and Notes													
11/01/03	11/01/33	38,000,000	38,000,000	6.780%	2,576,400		174,946	37,825,054	99.54%		1.24%	6.82%	0.08%
11/01/04	11/01/31	10,000,000	10,000,000	8.820%	882,000		88,352	9,911,648	99.12%		0.33%	8.91%	0.03%
12/21/12	12/01/42	23,015,000	23,015,000	4.300%	989,645	1	895,945	22,119,055	96.11%		0.75%	4.54%	0.03%
12/17/12	12/01/42	45,000,000	45,000,000	4.300%	1,935,000	2	582,689	44,417,311	98.71%		1.47%	4.38%	0.06%
11/21/11	10/15/37	35,000,000	35,000,000	5.050%	1,767,500		0	35,000,000	100.00%		1.14%	5.05%	0.06%
11/21/11	10/15/37	15,500,000	15,500,000	5.050%	782,750		740,260	14,759,740	95.22%		0.51%	5.39%	0.03%
08/14/14	12/01/42	65,700,000	65,700,000	4.300%	2,825,100		4,432,879	61,267,121	93.25%		2.14%	4.74%	0.10%
08/10/17	09/01/47	240,000,000	240,000,000	3.750%	9,000,000		3,231,905	236,768,095	98.65%		7.82%	3.83%	0.30%
09/13/17	09/01/27	101,426,171	101,426,171	2.950%	2,992,072	3	11,291,519	90,134,652	88.87%		3.31%	4.34%	0.14%
08/09/18	09/01/28	74,739,360	74,739,360	3.750%	2,802,726		623,814	74,115,546	99.17%		2.44%	3.85%	0.09%
08/09/18	09/01/48	227,489,000	227,489,000	4.200%	9,554,538		2,490,214	224,998,786	98.91%		7.42%	4.26%	0.32%
09/11/18	09/01/28	124,719,875	124,719,875	3.750%	4,676,995	4	8,287,774	116,432,101	93.35%		4.07%	4.59%	0.19%
05/23/19	06/01/29	110,000,000	110,000,000	3.450%	3,795,000		1,141,559	108,858,441	98.96%		3.59%	3.57%	0.13%
06/21/19	04/01/39	33,000,000	33,000,000	3.000%	990,000	5	823,638	32,176,362	97.50%		1.08%	3.17%	0.03%
12/12/19	12/03/29	80,000,000	80,000,000	2.450%	1,960,000	6	1,907,647	78,092,353	97.62%		2.61%	2.72%	0.07%
12/12/19	12/03/29	13,165,000	13,165,000	2.450%	322,543	6	483,935	12,681,065	96.32%		0.43%	2.88%	0.01%
04/14/20	05/01/30	30,000,000	30,000,000	2.800%	840,000	22	373,996	29,626,004	98.75%		0.98%	2.94%	0.03%
04/14/20	05/01/50	90,000,000	90,000,000	3.450%	3,105,000	23	1,141,788	88,858,212	98.73%		2.93%	3.52%	0.10%
06/14/21	06/01/31	47,500,000	47,500,000	2.300%	1,092,500	24	1,798,391	45,701,609	96.21%		1.55%	2.74%	0.04%
05/14/21	06/01/51	47,500,000	47,500,000	3.250%	1,543,750	25	641,731	46,858,269	98.65%		1.55%	3.32%	0.05%
05/05/22	06/01/32	255,000,000	255,000,000	4.450%	11,347,500	26	2,964,855	252,035,145	98.84%		8.31%	4.59%	0.38%
12/27/22	09/01/48	120,000,000	120,000,000	4.200%	5,040,000	27	1,128,649	118,871,351	99.06%		3.91%	4.26%	0.17%
12/27/22	10/15/37	6,000,000	6,000,000	5.050%	303,000	28	0	6,000,000	100.00%		0.20%	5.05%	0.01%
12/27/22	10/15/37	9,000,000	9,000,000	5.060%	455,400	29	117,667	8,882,333	98.69%		0.29%	5.19%	0.02%
12/27/22	10/15/37	3,370,000	3,370,000	4.200%	141,540	30	0	3,370,000	100.00%		0.11%	4.20%	0.00%
12/27/22	10/15/37	500,000	500,000	5.060%	25,300	31	0	500,000	100.00%		0.02%	5.06%	0.00%
12/27/22	10/15/37	600,000	600,000	4.750%	28,500	32	0	600,000	100.00%		0.02%	4.75%	0.00%
12/27/22	05/19/39	5,000,000	5,000,000	5.140%	257,000	33	1,346	4,998,654	99.97%		0.16%	5.14%	0.01%
05/15/24	03/01/34	175,000,000	175,000,000	5.150%	9,012,500	35	2,002,567	172,997,433	98.86%		5.70%	5.30%	0.30%
05/15/24	03/01/54	175,000,000	175,000,000	5.450%	9,537,500	36	3,440,387	171,559,613	98.03%		5.70%	5.59%	0.32%
03/15/25	03/01/35	120,500,000	120,500,000	5.250%	6,326,250	37	809,673	119,690,327	99.33%		3.93%	5.34%	0.21%
09/15/25	09/01/55	145,000,000	145,000,000	5.700%	8,265,000	38	1,450,000	143,550,000	99.00%		4.73%	5.77%	0.27%
05/15/26	06/01/36	115,000,000	115,000,000	5.649%	6,496,258	39	1,150,000	113,850,000	99.00%		3.75%	5.78%	0.22%
05/15/26	06/01/56	115,000,000	115,000,000	6.150%	7,072,653	40	1,150,000	113,850,000	99.00%		3.75%	6.22%	0.23%
09/15/26	10/01/36	115,000,000	115,000,000	5.649%	6,496,258	46	1,150,000	113,850,000	99.00%		3.75%	5.78%	0.22%
09/15/26	10/01/56	115,000,000	115,000,000	6.150%	7,072,653	47	1,150,000	113,850,000	99.00%		3.75%	6.22%	0.23%
03/15/27	06/01/37	45,000,000	45,000,000	5.749%	2,586,924	48	450,000	44,550,000	99.00%		1.47%	5.88%	0.09%
03/15/27	06/01/57	45,000,000	45,000,000	6.300%	2,834,970	49	450,000	44,550,000	99.00%		1.47%	6.37%	0.09%
Pennvest Loans													
10/01/09	09/01/29	2,044,097	317,434	2.547%	8,085	8	0	2,044,097	100.00%		0.01%	2.55%	0.00%
06/01/11	02/01/31	11,344,840	2,660,161	2.690%	71,558	9	0	11,344,840	100.00%		0.09%	2.69%	0.00%
01/05/12	10/01/32	9,936,500	3,286,908	3.117%	102,453	10	0	9,936,500	100.00%		0.11%	3.12%	0.00%
01/05/12	12/01/31	1,565,812	444,634	3.098%	13,775	11	0	1,565,812	100.00%		0.01%	3.10%	0.00%
03/23/12	03/01/41	1,716,001	884,459	1.000%	8,845	12	0	1,716,001	100.00%		0.03%	1.00%	0.00%
03/20/12	04/01/31	1,675,790	447,629	2.810%	12,578	13	0	1,675,790	100.00%		0.01%	2.81%	0.00%
03/26/12	03/01/32	1,186,128	286,856	2.690%	7,716	14	0	1,186,128	100.00%		0.01%	2.69%	0.00%
03/22/13	03/01/33	1,378,357	436,992	2.196%	9,596	15	0	1,378,357	100.00%		0.01%	2.20%	0.00%
10/15/15	07/01/40	123,663	69,168	1.000%	692	17	0	123,663	100.00%		0.00%	1.00%	0.00%
10/15/15	07/01/40	969,823	542,449	1.000%	5,424	18	0	969,823	100.00%		0.02%	1.00%	0.00%
04/21/16	05/01/37	4,152,000	2,144,030	1.985%	42,559	19	0	4,152,000	100.00%		0.07%	1.98%	0.00%
06/14/17	11/01/36	5,937,613	3,013,874	2.027%	61,091	21	0	5,937,613	100.00%		0.10%	2.03%	0.00%
06/30/26	07/01/46	3,220,300	3,084,526	1.743%	53,763	41	0	3,220,300	100.00%		0.10%	1.74%	0.00%
06/30/26	07/01/46	7,701,806	7,263,321	1.743%	126,600	42	0	7,701,806	100.00%		0.24%	1.74%	0.00%
06/30/26	07/01/56	1,602,753	1,548,426	1.000%	15,484	44	0	1,602,753	100.00%		0.05%	1.00%	0.00%
09/30/26	10/01/56	2,462,153	2,409,169	1.000%	24,092	50	0	2,462,153	100.00%		0.08%	1.00%	0.00%
09/30/26	10/01/46	1,115,015	1,077,100	1.000%	10,771	51	0	1,115,015	100.00%		0.04%	1.00%	0.00%
09/30/26	10/01/46	3,962,140	3,827,413	1.000%	38,274	52	0	3,962,140	100.00%		0.12%	1.00%	0.00%
09/30/26	10/01/56	2,939,158	2,875,910	1.000%	28,759	53	0	2,939,158	100.00%		0.09%	1.00%	0.00%
03/31/27	04/01/47	7,326,000	7,281,203	1.000%	72,812	54	0	7,326,000	100.00%		0.24%	1.00%	0.00%
03/31/27	04/01/47	7,370,000	7,286,673	1.000%	72,867	55	0	7,370,000	100.00%		0.24%	1.00%	0.00%
		$3,096,454,356	**$3,067,912,741**		**$138,520,519**		**$58,568,126**	**$3,037,886,230**			**100.00%**		**4.710%**

Notes to Debt Schedule

(1) Re-issuance 12/21/12 from Parent at a coupon rate of 4.30% for 30 years
(2) New unsecured borrowing at a coupon rate of 4.30% for 30 years
(3) Issuances costs included make whole premium of $10M
(4) Issuances costs included make whole premium of $7.2M
(5) Refinanced June 2019 at a lower rate for the remaining term of the bond
(6) Refinanced Dec 2019 at a lower rate for the remaining term of the bond
(8) Hanover & Collier 1.274% first 2009 - 2014 and 2.547% starting Oct 2014
(9) Mount Pleasant Water System Extension 1.559% first 2011 - 2016 and 2.69% starting March 2016
(10) Rock Run WTP 2.414% first 2011 - 2016 and 3.117% starting Dec 2017
(11) Silver Spring Clearwell 2.376% first 2012 - 2016 and 3.098% starting Jan 2017
(12) Wallaceton Municipal Authority 1.00% for 30 years starting March 2012
(13) Pittsburgh Meter Improvements 1.799% first 2012 - 2017 and 2.81% starting April 2017
(14) Pittsburgh Meter Improvement Project Phase II 1.559% first 60 months and 2.69% starting May 2016
(15) Southwest PA Pipeline Exts Phase II - Interest 1.591% first 5 years - 2.196% starting April 2018
(17) Paint Twp #1 - Interest rate is 1% for the remaining life of the Bond
(18) Paint Twp #2 - Interest rate is 1% for the remaining life of the Bond
(19) Fairview Water Main Extension - Interest rate is 1.356% for the first 5 years, 1.985% June 2022 for remaining 5 years
(21) Washington County Main Extension Project - Interest rate is 1.439% until Oct 2021 - 2.027% for the remaining term
(22) Unsecured borrowing at a coupon rate of 2.80% for 10 years
(23) Unsecured borrowing at a coupon rate of 3.45% for 30 years
(24) Issuance costs include make whole premium of $1.2M
(25) Unsecured borrowing at a coupon rate of 3.25% for 30 years
(26) Unsecured borrowing at a coupon rate of 4.45% for 10 years
(27) Unsecured borrowing at a coupon rate of 4.20% for 26 years
(28) Unsecured borrowing at a coupon rate of 5.05% for 15 years
(29) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(30) Unsecured borrowing at a coupon rate of 4.20% for 15 years
(31) Unsecured borrowing at a coupon rate of 5.06% for 15 years
(32) Unsecured borrowing at a coupon rate of 4.75% for 15 years
(33) Unsecured borrowing at a coupon rate of 5.14% for 17 years
(35) Unsecured borrowing at a coupon rate of 5.15% for 10 years
(36) Unsecured borrowing at a coupon rate of 5.45% for 30 years
(37) Unsecured borrowing at a coupon rate of 5.25% for 10 years
(38) New unsecured borrowing at a coupon rate of 5.70% for 30 years
(39) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(40) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(41) new Pennvest Loan - Old Steubenville Pike and Campbell Rd Waterline Extension - 1.74%
(42) new Pennvest Loan - Avella Rd (Sr50) Waterline Extension - 1.74%
(43) new Pennvest Loan - Exeter WW Collection System I & I Repair - 1.00%
(44) new Pennvest Loan - Pittsburgh LSLR Phase 1-29th Ward and Mt Oliver - 1.00%
(46) New unsecured borrowing at a coupon rate of 5.65% for 10 years
(47) New unsecured borrowing at a coupon rate of 6.15% for 30 years
(48) New unsecured borrowing at a coupon rate of 5.75% for 10 years
(49) New unsecured borrowing at a coupon rate of 6.30% for 30 years
(50) new Pennvest Loan - Pittsburgh LSLR Phase 2-Homestead Borough - 1.00%
(51) new Pennvest Loan - Summit Point PFAS/Mn Treatment Improvements - 1.00%
(52) new Pennvest Loan - New Castle LSLR Phase 1 - 1.00%
(53) new Pennvest Loan - Coatesville LSLR Phase 1 - 1.00%
(54) new Pennvest Loan - Marshwood Dam Rehabilitation - 1.00%
(55) new Pennvest Loan - Maple Lake Dam Rehabilitation - 1.00%

PENNSYLVANIA AMERICAN WATER COMPANY
SCHEDULE OF PREFERRED STOCK AT JUNE 30, 2025 through JUNE 30, 2027

SERIES	DATE OF ISSUE	DATE OF MATURITY	AVG TERM (YRS) (1) (3)	SHARES ISSUED	SHARES OUTSTANDING	PRINCIPAL AMOUNT ISSUED	AMOUNT OUTSTANDING	EXPENSE	NET PROCEEDS	SINKING REQUIR.	ANNUAL DIVIDEND	PERCENT TO TOTAL	EFFECTIVE COST RATE (2)	WEIGHTED COST RATE
9.75%	23-Apr-71	---	19.5	3,000	1,780	300,000	178,000	5,473	294,527	0	17,355	39.42%	9.96%	3.93%
9.35%	23-Apr-71	---	22.5	4,250	2,735	425,000	273,500	7,275	417,725	0	25,572	60.58%	9.54%	5.78%
				7,250	4,515	725,000	451,500	12,748	712,252	0	42,927	100.00%		9.71%

Notes:

(1) Determined by taking into account the effect of the annual sinking fund requirements which are met by the retirement of stock which reduce the term of each issue.
(2) The effective cost for each issue is the yield to maturity using as inputs the average term of issue, stated dividend rate, and net proceeds ratio.

(3) Series without sinking fund requirements are outstanding in perpetuity. For those series, the effective cost rate is the stated dividend rate divided by the net proceeds ratio.

PENNSYLVANIA AMERICAN WATER
Common Stock Stock as of June 30, 2027

Designation of Kind and Class (a)	Par Value Per Share (b)	Number of Shares Authorized (c)	Amount Authorized (d)	Number of Shares Issued & Outstanding (e)	Amount Outstanding (f)
Common Stock	5.50	10,000,000	$55,000,000	3,910,343	$21,506,887

VOLUME 19

PENNSYLVANIA-AMERICAN WATER COMPANY

2025 GENERAL BASE RATE CASE
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DIRECT TESTIMONY AND EXHIBIT OF
JOHN POPIOLEK

STATEMENT NO. 14

PAWC STATEMENT NO. 14

DIRECT TESTIMONY

OF

JOHN POPIOLEK, FSA, EA

WITH REGARD TO
PENNSYLVANIA-AMERICAN WATER COMPANY'S RECOVERY OF PENSION AND OPEB EXPENSE

DOCKET NOS.
R-2025-3057983 (WATER)
R-2025-3058051 (WASTEWATER)

DATE: NOVEMBER 14, 2025

PENNSYLVANIA-AMERICAN WATER COMPANY

DIRECT TESTIMONY OF JOHN POPIOLEK

Introduction

Q. Please state your name and business address.

A. My name is John Popiolek. My business address is Willis Towers Watson ("WTW"), 1900 Market Street Floor 8, Philadelphia, Pennsylvania 19103.

Q. On whose behalf are you testifying in this proceeding?

A. I am filing testimony on behalf of Pennsylvania-American Water Company (the "Company" or "PAWC").

Q. By whom are you employed and in what position?

A. I am employed by WTW as a retirement plan actuary and I am a Director in WTW's Retirement line of business.

Q. Please describe your educational background.

A. I attended Cornell University, where I received a Bachelor of Arts degree majoring in Physics.

Q. Please describe your professional experience.

A. I have 38 years of experience consulting with organizations on the valuation and financing of their pension programs.

Q. Are you a member of any professional organizations?

A. Yes. I am a Fellow of the Society of Actuaries, member of the American Academy of Actuaries, and an Enrolled Actuary under the Employee Retirement Income Security Act of 1974 ("ERISA").

Q. What experience do you have working with pension and postretirement welfare plans sponsored by regulated utilities?

A. I have broad experience working with pension plan sponsors in the healthcare, transportation, and utility industries to help address the funding, compliance, and administrative challenges involved in managing their pension plans. I have worked with utility clients related to pension plan de-risking, collective bargaining support, multiemployer plan strategy, executive pension plan funding, and retirement plan design. I serve as a national resource on multiemployer plan funding issues, consulting with clients on multiemployer plan exit and financial strategy. Since 2018, I have served on the Retirement Plans Experience Committee of the Society of Actuaries, developing the next generation of mortality assumptions for U.S. actuaries.

Q. Have you previously submitted testimony before the Pennsylvania Public Utility Commission (the "Commission" or "PUC")?

A. Yes, I testified on behalf of the Company in its 2022 base rate proceeding at Docket Nos. R-2022-3031672 and R-2022-3031673.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present projections developed by WTW of the forecast of pension cost and postretirement welfare plan income for the American Water Pension Plan and the American Water Postretirement Welfare Plan and, in addition, PAWC's share of these expenses. These projections are included with the Company's initial filing in response to FR III.14. These projections are the basis for the Company's calculation of its pension and other post-employment benefits ("OPEB") expense claim in this case in accordance with Financial Account Standards Board Accounting Standards Codification Topic 715 or "ASC 715" (formerly Statement of Financial Accounting Standards 87).

Company witness Lori O'Malley addresses the Company's pension and OPEB expense claim in PAWC Statement No. 6. I will also explain why WTW's forecast should serve as the basis for the Company's calculation of its pension and OPEB expense claims based on accrual accounting.

PENSION COST AND POSTRETIREMENT WELFARE PLAN INCOME

Q. Please provide an overview of how American Water's pension and OPEB plans are funded.

A. In order for companies to be able to make tax-qualified pension payments to retirees, companies must establish a pension trust and fund the plan prior to the time such retiree payments are to occur. Annual pension plan funding amounts are determined by the plan sponsor but are subject to the minimum required contribution requirements of the ERISA and the maximum deductible limits based on Internal Revenue Service ("IRS") rules. The minimum and maximum deductible funding requirements must comply with IRS requirements regarding the assumptions and methods used, which differ from those used for cost accounting (where assumptions must represent the plan sponsor's best estimate of future experience). The minimum required contribution is calculated as the value of benefits earned in a plan year plus an amortization of the plan's shortfall, generally over 15 years. The goal of these requirements is to ensure that assets in the plan are available to fund retiree benefit payments from the plan when due and to encourage organizations to fund their pension obligations over a reasonable period. Additionally, the IRS imposes penalties and other limitations for less well-funded pension plans and the Pension Benefit Guarantee Corporation ("PBGC") requires participant notices for missed contributions and additional reporting for such plans. As a result, companies have significant flexibility in determining the amount of cash they fund each year, subject to the IRS and ERISA imposed

requirements described above, but which are otherwise determined by their internal objectives regarding plan funding.

In addition to pensions, many employers provide other retiree benefits such as for medical costs and life insurance, and the accounting rules for OPEBs are similar to those of pensions. However, ERISA minimum contributions and PBGC reporting requirements do not apply to OPEB plans, so companies that pre-fund OPEBs (including most regulated utility companies) do so on a basis that meets other objectives, such as annually funding the service cost (i.e., the value of benefits earned by participants in the current year), so that assets accumulate over the same period that benefits are earned.

Q. How did WTW develop its projections that are the basis of the Company's pension and OPEB expense claims in this case?

A. Under generally accepted accounting principles in the US ("GAAP"), companies are required to reflect the cost of providing pension benefits to employees on their income statement during the time that those employees provide service to the company. Costs are determined annually based on an actuarial valuation of a plan's participant population, its assets held for investment, and the provisions of the pension plan. Because of the long-term nature of the pension promise to employees, companies must make assumptions about future economic and demographic conditions. These assumptions are revised over time as actual experience and projections of future conditions result in revisions to the company's projected pension benefit obligation. Because of the long-term nature of the obligation, companies are not required to reflect the effect of assumption changes or plan changes in earnings as they occur. Those gains and losses and prior service costs are amortized over future periods. WTW prepares such studies for the Company on an annual basis. We understand that the Company's claim for OPEB expense in this proceeding is based on the

results of WTW's 2025 actuarial valuation of the pension and OPEB plans, which will be updated when the 2026 actuarial valuations become available.

Q. Q. Does PAWC use an accrual or cash contribution methodology to record pension and OPEB expenses for ratemaking purposes?

A. It has been PAWC's practice since its 2017 rate case to record pension and OPEB expense on an accrual basis for ratemaking purposes, instead of using a cash contribution method, to smooth out volatile cash contributions that can vary based on funding requirements and the year's cash flow. *See Pa. P.U.C. v. Penn.-Am. Water Co.*, Docket No. R-2017-259-5853. As such, the Company's pension and OPEB claims in this case are based on the 2025 actuarial reports I discussed above that determine the amount of pension and OPEB expense (or income) PAWC will record on its books in accordance with ASC 715. GAAP pension expense is meant to accrue the pension cost of an employee over the period in which the employee provides service to the company with the objective of attributing the cost of the program to each year of the employee's service. Cash contribution requirements for pension plans are determined under ERISA and related IRS rules, which provide limits on the minimum required contribution and maximum tax-deductible contribution. Actual plan sponsor contributions can be any amount within these limits. The ERISA cash contribution rules were developed with the primary objective of ensuring that pension plan assets are available to fund retiree benefit payments when due. Given the differences in objectives between these methods, the GAAP pension expense is a preferred method for attributing costs to individual years.

Q. Is the Company's approach to calculating its pension and OPEB expense in this case consistent with its proposal in its 2023 base rate case at Docket Nos. R-2023-3043189 and R-2023-3043190?

A. Yes.

Q. Are you familiar with the Commission's decision in that case with respect to the Company's pension and OPEB expense?

A. Yes. The Commission adopted a proposal to adjust the Company's claimed pension and OPEB expense by utilizing the Company's three-year historic average of pension and OPEB ASC 715 accruals instead of the forward-looking projections developed by WTW.

Q. Is the use of a three-year average instead of actuarial projections appropriate to determine a rate allowance for pension and OPEB expense?

A. No. The use of historic information does not inform how future pension and OPEB costs (or income) will be recorded because economic and demographic variables change each year, which makes each annual actuarial report unique and independent of prior year projections. As I discuss in further detail below, the use of historical averages instead of actuarial projections also fails to recognize known changes in future amortization components that will occur. Please also refer to the testimony of Company witness Dr. Christina Chard, PAWC Statement No. 2, in which Dr. Chard describes the variance between the authorized amount for pension and OPEB expense in the Company's prior rate case and the actual pension and OPEB expense recorded by the Company.

Q. Are pension and OPEB costs determined on an accrual basis difficult to predict with certainty?

A. Yes. Pension and OPEB costs calculated in accordance with GAAP (i.e., ASC 715) can fluctuate from year to year because of changes in economic or demographic variables used

to determine those costs. Actuaries, including WTW, must make reasonable assumptions to supply the values for those variables, including interest rates, salary increases, inflation, and the performance of the investment markets. In addition, demographic assumptions related to the composition of the population that will receive retirement benefits, the behavior of members of that population (e.g., decisions about when to retire) and the life expectancy of the recipients of retirement benefits all impact the assumptions and variables of the calculation.

Among the primary economic factors that drive fluctuations in retirement costs are: (1) variations between the returns that are projected on the investments made to fund current and future retirement costs and returns actually achieved on those investments; and (2) variations between assumed discount rates and actual discount rates during the period for which costs are being projected. If investment returns and discount rates are higher than expected, retirement cost obligations measured at year-end decrease (compared to the prior year-end) and current-year costs generally decrease as compared to the prior year. If investment returns and discount rates are lower than expected, retirement cost obligations measured at year-end increase, and current-year costs generally increase as compared to the prior period.

Although demographic assumptions have exhibited less year-to-year volatility than investment returns and discount rates, there have been demographic factors that produced material variations in retirement costs. For example, in 2014, the Society of Actuaries' Retirement Plans Experience Committee released a report that showed a population-wide increase in life expectancy, causing many actuarial experts to reassess their populations and reconsider previous assumptions. Longer life expectancy means that retirement

benefits will be paid for a longer period of time in the future, and therefore the current costs to fund those future benefits increased.

Q. Why does use of a three-year average of historic actual pension and OPEB expense fail in aligning base year costs with known changes in actual costs?

A. Pension accounting under GAAP requires that changes in the plan provisions for pension and OPEB plans be recognized through pension and OPEB costs over the average future working lifetime of the affected population. This is referred to as a "Net Prior Service Cost" or "Net Prior Service Credit." Such Net Prior Service Cost (or Credit) amortizations are included in pension and OPEB costs until fully amortized. This can introduce wholly predictable changes in cost from one year to the next as such amortization bases expire. The chart below summarizes the portion of net periodic pension and postretirement benefit cost allocated to PAWC based on Net Prior Service Cost Amortization Payments as of January 1, 2024, and shows how expiring amortizations impact PAWC's annual costs:

	Active Pension Plan		OPEB Plan	
PAWC Allocation	Net Prior Service Cost Amortization Payment	Increase/ (Decrease) in Pension Expense from Prior Year	Net Prior Service Cost/(Credit) Amortization Payment	Increase/ (Decrease) in OPEB Expense from Prior Year
Fiscal Year			**Total**	
2024	496,247		(7,245,612)	
2025	467,582	(28,665)	(7,282,705)	(37,094)
2026	302,779	(164,804)	(6,041,054)	1,241,652
2027	(1,398)	(304,177)	(3,839,665)	2,201,388
2028	(1,398)	-	(3,839,665)	-
2029	(1,398)	-	670,358	4,510,023
2030	(1,398)	-	121,106	(549,252)
2031	(1,130)	268	121,106	-
2032	-		121,106	-
2024 PA allocation%	17.29%		23.44%	
2025+ PA allocation %	16.34%		23.56%	

This shows that the net periodic pension cost amortization payment allocated to PAWC is expected to reduce pension expense by $164,804 in FY2026 compared to the prior year and further reduce pension expense by $304,177 in FY2027.

For the OPEB plan, where PAWC has been able to effectively manage program costs through the collective bargaining process, the effects are larger and extend over a longer period. The total amortization of net prior service cost shown is made up of five separate amortization bases first recognized between 8/1/2016 and 12/31/2022. OPEB expense allocated to PAWC is expected to increase $1,241,652 in FY2026 compared to the prior year and further increase $2,201,388 in FY2027 as these prior service cost amortizations expire.

The three-year average of historic actual pension and OPEB expense methodology, if maintained, would not recognize these known and significant changes in cost until many years after their effects and result in a significant mismatch in the timing of costs and recovery.

Q. Which methodology is most appropriate for ratemaking purposes?

A. The Company's use of actual expense is most appropriate because it recognizes known and significant changes in cost and avoids a significant mismatch in the timing of costs and recovery. This is consistent with Dr. Chard's testimony, which shows the methodology proposed in the Company's prior case – the same methodology the Company is proposing in this case – was more closely aligned with actual experience than the three-year average methodology.

Conclusion

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

PENNSYLVANIA PUBLIC UTILITY COMMISSION	:	
v.	:	**DOCKET NOS. R-2025-3057983 (WATER)** **R-2025-3058051 (WASTEWATER)**
PENNSYLVANIA-AMERICAN WATER COMPANY	:	

VERIFICATION

I, **John Popiolek**, hereby state that the facts set forth in the pre-marked Statement No. 14 and accompanying exhibits, if any, are true and correct to the best of my knowledge, information, and belief. I understand that this verification is made subject to the provisions and penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: November 14, 2025

John Popiolek